



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

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

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

Santa Cruz County Board of Education
Regular Board Meeting
Thursday, October 19, 2023
4:00 p.m.
Boardroom and/or Zoom

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

<https://santacruzcoe-org.zoom.us/j/87631820239>

Or join by phone

Phone Number: +1 (669) 900-6833

Meeting ID: 876 3182 0239

PUBLIC COMMENT:

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

To submit a comment to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to vvalentin@santacruzcoe.org no later than 2:00 PM on October 19. Each individual may only make one comment per topic.

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

Para enviar un comentario para ser leído en voz alta en su nombre, ya sea para un tema en la agenda o no en la agenda, envíe un comentario de no más de 300 palabras a vvalentin@santacruzcoe.org a más tardar a las 2:00 PM del 19 de octubre. Cada individuo solo puede hacer un comentario por tema.

AGENDA

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

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

1.1 Board Member Remote Attendance Approval

Under AB 2449, Trustees may participate in the Board meeting remotely under the following conditions:

- Just Cause, or Emergency Circumstances
- Board Approval

Motion &

Roll Call Vote: Bruce Van Allen (President)

2. PLEDGE OF ALLEGIANCE

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

3. APPROVAL OF AGENDA

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

4. PUBLIC COMMENT

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

5. SWEARING-IN CEREMONY

The following trustees will be sworn into the Santa Cruz County Board of Education:

Edward Estrada, Trustee Area 4

Oscar Alvarez, Student Trustee

6. CONSENT AGENDA

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

6.0.1 Minutes of the Regular Board Meeting held on September 21, 2023

6.0.2 Budget Revisions

6.1 DEFERRED CONSENT ITEMS (if required)

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

7. CORRESPONDENCE

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

8. REPORTS, DISCUSSIONS, AND PRESENTATIONS

8.1 Outdoor Science School Update

Heather MacDougall Molloy, Director, Outdoor Science School will provide the board with a comprehensive update on recent changes and developments in the field of Outdoor Science.

Presenter(s): Dr. Angela Meeker, Associate Superintendent, Educational Services
Heather MacDougall Molloy, Director, Outdoor Science School

8.2 Administrator Kick Off Part 2 Recap

This year the annual Administrators' Kickoff for Santa Cruz County administrators was held on two separate days. The first day was a traditional kick-off in early August. On the second day, Dr. Doug Fisher was the keynote speaker, sharing on the importance of trust and building relationships. Dr. Meeker will give a brief presentation about this event to the Board.

Presenter(s): Dr. Angela Meeker, Associate Superintendent, Educational Services

8.3 2022-2023 Unaudited Actuals Financial Statement

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

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

9. New Business and Action

9.1 Personnel Commission Vacancy: Appointment of Nominee

The Board will be informed of the nominee for the appointment as the joint-appointee to the Santa Cruz County Office of Education Personnel Commission, Lawrence Lane, and will publicly announce the intended appointee to fill a vacancy that will exist on December 1, 2023. (Merit Rule 2.102 B).

Presenter(s): Troy Cope, Executive Director, Human Resources

Motion &

Voice Vote: Bruce Van Allen, Board President

9.2 Adopt Resolution #23-33: Gann Amendment Appropriations Limit

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

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

Motion &

Roll Call Vote: Bruce Van Allen, Board President

9.3 Adopt Resolution #23-34: Recognizing National Native American Heritage Month

In the US, November 1 through November 30 is recognized as National Native American Heritage Month. National Native American Heritage Month is an opportunity to consider and recognize the contributions of Native Americans to the history of the United States. The Santa Cruz County Board of Education urges school districts in Santa Cruz County to observe National Native American Heritage Month and Native American Heritage Day with appropriate programs and activities.

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

Motion &

Roll Call Vote: Bruce Van Allen, Board President

9.4 Adopt Resolution #23-35: Recognizing United Against Hate Week

Hate has no place in society, and least of all on our school campuses. Alongside our school districts, the Santa Cruz COE and County Board of Education rejects hatred, racism, prejudice, violence, and bullying in all forms. We are committed to ensuring our schools are safe and welcoming spaces for learners of all identities. We are encouraging recognition of United Against Hate Week at all schools within our community from Sunday, November 12, through Saturday, November 18.

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

Motion &

Roll Call Vote: Bruce Van Allen, Board President

10. SUPERINTENDENT'S REPORT

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

11. TRUSTEE REPORTS (3 minutes each)

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

12. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

13. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Santa Cruz County Board of Education
Regular Meeting
November 16, 2023
4:00 p.m.

14. ADJOURNMENT

President Van Allen will adjourn the meeting.

PLEASE NOTE:

Public Participation:

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

Backup Documentation:

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

Translation Requests:

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

ADA Compliance:

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



SANTA CRUZ
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DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 6.0.1

Board Meeting Date: October 19, 2023

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Action

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Information

TO: County Board of Education

FROM: Administration Department

SUBJECT: Minutes of the Regular Board Meeting held on September 21, 2023

BACKGROUND

Minutes from the September 21, 2023 Board Meeting

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve minutes.



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

**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, September 21, 2023
4:00 p.m.
Boardroom and/or Zoom**

**Alternate Remote Location:
626 Russell Avenue
Indianapolis, IN 46225**

Board Meeting Minutes

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

Trustees Present

Bruce Van Allen (President), Alyssa Alto, Sandra Nichols, Abel Sanchez

Trustees Absent

Ed Acosta

Trustees Absent At Time of Roll Call (Arrived Late)

Sue Roth

Staff Present

Dr. Faris Sabbabh (Secretary), Nick Ibarra, Jessica Little, Dr. Angela Meeker, Liann Reyes, Verenise Valentin

1.1 Board Member Remote Attendance Approval

Under AB 2449, Trustees may participate in the Board meeting remotely under the following conditions:

- Just Cause, or Emergency Circumstances
- Board Approval

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

No Trustees requested to participate remotely.

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbabh (Secretary) led the Pledge of Allegiance.

3. APPROVAL OF AGENDA

A motion was made to approve the agenda as presented (Nichols/Alto 4-0-0-2).

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

4. PUBLIC COMMENT

None.

5. CONSENT AGENDA

- 5.0.1 Minutes of the Regular Board Meeting held on August 10, 2023
- 5.0.2 Budget Revisions
- 5.0.3 Donations
- 5.0.4 Alternative Education Consolidated Application

A motion was made to approve the consent agenda as presented (Sanchez/Nichols 4-0-0-2).

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

5.1 DEFERRED CONSENT ITEMS (if required)

None.

6. CORRESPONDENCE

None.

7. NEW BUSINESS, PUBLIC HEARINGS, AND ACTION ITEMS

7.1 Filling Student Trustee Vacancy on Santa Cruz County Board of Education

According to County Board of Education Board Bylaw 9150, the Board may appoint a high school student from the county to serve as a Student Trustee for the duration of the school year.

7.2 Conduct Interviews of Student Trustee Applicants

Applicants: Laurel J Finlayson (Harbor High)
Neely J. Pfeiffer (Soquel High)
Nathan D. Perry (Soquel High)
Oscar S. Alvarez (Pajaro Valley High)
William Rodriguez (Pajaro Valley High)

Trustee Roth arrived after the first interview.

7.3 Filling Student Trustee Vacancy on Santa Cruz County Board of Education - Board Deliberation to Determine Final Student Trustee Candidate

The Board deliberated to determine the final student trustee candidate.

Trustee Roth abstained from deliberations as she arrived after the first interview.

7.4 Resolution #23-28: Appointment to Fill Student Trustee Vacancy on the Santa Cruz County Board of Education

A motion was made to appoint Oscar Alvarez as the Student Trustee and adopt Resolution #23-28 (Alto/Sanchez 4-0-1-1).

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

7.5 Filling Trustee Area IV Vacancy on Santa Cruz County Board of Education

A vacancy existed on the County Board of Education, Trustee Area IV. Board President Bruce Van Allen established the interview process for the applicant.

7.6 Conduct Interviews of Applicants/Nominees

Applicant: Edward Estrada

Trustees asked follow-up questions.

7.7 Filling Vacancy on Santa Cruz County Board of Education - Board Deliberation to Determine Final Candidate

The Board deliberated to determine the final candidate.

7.8 Resolution #23-29: Provisional Appointment to Fill Vacancy on the Santa Cruz County Board of Education

Under the provision of Education Code 5091, the Board is authorized to make a provisional appointment to fill the existing vacancy through the next regularly scheduled governing board election, November 2024.

A motion was made to appoint Edward Estrada as the provisional appointee and adopt Resolution #23-29 (Nichols/Alto 5-0-0-1).

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

7.9 Public Hearing: Sufficiency of Instructional Materials

According to Education Code Section 60119(1)(A), the Board held a public hearing that provides an opportunity for public input regarding the Sufficiency of Instructional Materials to be used by the Santa Cruz County Office of Education Alternative Student Programs during the 2023-2024 school year.

President Bruce Van Allen open, conducted and closed the public hearing.

7.10 Resolution #23-30: Sufficiency of Instructional Materials

To be eligible to receive instructional materials funding, the board is required to hold a public hearing and adopt a resolution stating whether or not each pupil in the Santa Cruz County Office of Education programs has sufficient standards-aligned textbooks and/or instructional materials in specified subjects under Education Code Section 60605 et. seq.

A motion was made to adopt Resolution #23-30 (Roth/Nichols 5-0-0-1).

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

7.11 Resolution #23-31: Recognizing October as LGBTQ+ History Month

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

A motion was made to adopt Resolution #23-31 (Nichols/Alto 5-0-0-1).

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

7.12 Resolution #23-32: Recognizing October 8 through October 14 Week of the School Administrator

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

A motion was made to adopt Resolution #23-32 (Nichols/Sanchez 5-0-0-1).

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

8. SUPERINTENDENT'S REPORT

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

9. TRUSTEE REPORTS (3 minutes each)

President Van Allen

He attended CCBE and participated in the Board subcommittee meetings (Agenda, Board Vacancy, Community Relations & Legislation).

Trustee Roth

She attended CCBE.

Trustee Sanchez

He presented at CCBE and participated in the Board vacancy subcommittee.

Trustee Alto

She participated in a conference on the school-to-prison pipeline.

Trustee Nichols

No report to share.

10. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

11. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Santa Cruz County Board of Education
Regular Meeting
October 19, 2023
4:00 p.m.

12. ADJOURNMENT

President Van Allen adjourned the meeting at 6:35 p.m.



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 6.0.2

Board Meeting Date: October 19, 2023

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Action

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Information

TO: County Board of Education

FROM: Business Department

SUBJECT: Budget Revisions

BACKGROUND

Budget revisions during the month of September 2023.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve revisions.



MEMO

DATE: October 12, 2023

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

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

RE: September Budget Revisions

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

Unrestricted:

Budget revisions processed reflect an increase in Local Revenues in the amount of \$34,000 and an increase in expenditures in the amount of \$39,000. Significant changes are as follows:

- \$34,000 Increase in revenue and corresponding expense related to a grant from the CA Green Business Network (CAGBN)
- \$20,000 Increase in Contributions expense to support Special Education
- \$5,000 Increase in supplies expense for the Alternative Education Early Childcare Center

Budget Revisions processed in September 2023 had an overall decrease to the unrestricted fund balance in the amount of \$25,000.

Restricted:

Budget Revisions processed reflect an increase in restricted revenues and corresponding expense in the amount of \$324,625 due to new and/or revised grant award allocations. Significant changes are as follows:

- (\$33,004) Decrease - Education for Homeless Children and Youth (EH CY) grant
- \$48,415 Increase - Strong Workforce Round 4 Pathway Coordinator grant
- \$108,264 Increase – Kitchen Infrastructure grant
- \$18,425 Increase – Mental Health Services Act grant
- \$203,474 Increase – Migrant Head Start

Budget revisions processed in September 2023 had no overall change to the restricted fund balance.

Pacheco Bill Compliance:

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

Business department staff continue to communicate and work closely with department staff and managers to review revenues, expenditures, and budgets as we begin 2023-24 First Interim reporting processes.

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

LR:ml

cc: Rebecca Olker

	2023-24 Adopted Budget			2023-24 Revised Budget as of August 31, 2023			September 2023 Budget Revisions Processed			2023-24 Revised Budget as of September 30, 2023		
	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND	UNRESTRICTED	RESTRICTED	TOTAL FUND
REVENUES												
LCFF Sources	\$ 25,549,149	\$ 8,206,393	\$ 33,755,542	\$ 25,549,149	\$ 8,206,393	\$ 33,755,542	\$ -	\$ -	\$ -	\$ 25,549,149	\$ 8,206,393	\$ 33,755,542
Federal Revenue	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ -	\$ (33,004)	\$ (33,004)	\$ 4,500,000	\$ 2,748,147	\$ 7,248,147
Other State Revenue	\$ 288,304	\$ 8,911,756	\$ 9,200,060	\$ 288,304	\$ 8,940,845	\$ 9,229,149	\$ -	\$ 135,729	\$ 135,729	\$ 288,304	\$ 9,076,575	\$ 9,364,879
Other Local Revenue	\$ 1,773,938	\$ 9,696,346	\$ 11,470,285	\$ 1,773,938	\$ 10,440,772	\$ 12,214,711	\$ 34,000	\$ 221,899	\$ 255,899	\$ 1,807,938	\$ 10,662,671	\$ 12,470,609
TOTAL, REVENUES	\$ 32,111,391	\$ 29,595,647	\$ 61,707,038	\$ 32,111,391	\$ 30,369,161	\$ 62,480,553	\$ 34,000	\$ 324,625	\$ 358,625	\$ 32,145,391	\$ 30,693,786	\$ 62,839,177
EXPENDITURES												
Certificated Salaries	\$ 7,545,500	\$ 6,609,820	\$ 14,155,320	\$ 7,528,126	\$ 6,394,483	\$ 13,922,609	\$ -	\$ -	\$ -	\$ 7,528,126	\$ 6,394,483	\$ 13,922,609
Classified Salaries	\$ 8,618,050	\$ 8,262,185	\$ 16,880,235	\$ 8,601,450	\$ 8,275,884	\$ 16,877,335	\$ -	\$ (15,320)	\$ (15,320)	\$ 8,601,450	\$ 8,260,564	\$ 16,862,014
Employee Benefits	\$ 8,946,799	\$ 9,962,030	\$ 18,908,829	\$ 8,932,682	\$ 9,911,680	\$ 18,844,362	\$ -	\$ (11,306)	\$ (11,306)	\$ 8,932,682	\$ 9,900,374	\$ 18,833,055
Books and Supplies	\$ 1,828,809	\$ 752,415	\$ 2,581,224	\$ 1,960,934	\$ 1,014,092	\$ 2,975,026	\$ 45,863	\$ 211,157	\$ 257,019	\$ 2,006,796	\$ 1,225,249	\$ 3,232,045
Services and Other Operating Expenditures	\$ 4,941,899	\$ 4,969,801	\$ 9,911,700	\$ 5,026,556	\$ 5,709,852	\$ 10,736,408	\$ 18,129	\$ 135,103	\$ 153,232	\$ 5,044,685	\$ 5,844,955	\$ 10,889,640
Capital Outlay	\$ 250,000	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 624,755	\$ 5,124,755
Other Outgo - Transfers of Indirect Costs	\$ (1,825,512)	\$ 1,703,454	\$ (122,058)	\$ (1,856,445)	\$ 1,744,435	\$ (112,010)	\$ (24,992)	\$ 24,992	\$ -	\$ (1,881,436)	\$ 1,769,427	\$ (112,010)
TOTAL EXPENDITURES	\$ 34,805,545	\$ 32,884,461	\$ 67,690,006	\$ 34,943,303	\$ 33,675,181	\$ 68,618,485	\$ 39,000	\$ 344,625	\$ 383,625	\$ 34,982,303	\$ 34,019,806	\$ 69,002,109
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (2,694,154)	\$ (3,288,814)	\$ (5,982,968)	\$ (2,831,912)	\$ (3,306,020)	\$ (6,137,932)	\$ (5,000)	\$ (20,000)	\$ (25,000)	\$ (2,836,912)	\$ (3,326,020)	\$ (6,162,932)
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 60,850	\$ -	\$ 60,850	\$ 60,850	\$ -	\$ 60,850	\$ -	\$ -	\$ -	\$ 60,850	\$ -	\$ 60,850
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (20,000)	\$ 20,000	\$ -	\$ (1,717,719)	\$ 1,717,719	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (20,000)	\$ 20,000	\$ -	\$ (1,778,569)	\$ 1,717,719	\$ (60,850)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,452,723)	\$ (1,591,095)	\$ (6,043,818)	\$ (4,590,482)	\$ (1,608,300)	\$ (6,198,782)	\$ (25,000)	\$ -	\$ (25,000)	\$ (4,615,482)	\$ (1,608,300)	\$ (6,223,782)
FUND BALANCE, RESERVES												
Beginning Fund Balance												
a) As of July 1 Unaudited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
b) Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
c) As of July 1 Audited	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
d) Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
e) Adjusted Beginning Balance	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052	\$ -	\$ -	\$ -	\$ 28,811,980	\$ 5,934,072	\$ 34,746,052
Ending Balance, June 30	\$ 24,359,257	\$ 4,342,977	\$ 28,702,234	\$ 24,221,499	\$ 4,325,771	\$ 28,547,270	\$ (25,000)	\$ -	\$ (25,000)	\$ 24,196,499	\$ 4,325,771	\$ 28,522,270



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.1

Board Meeting Date: October 19, 2023

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Action

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Information

TO: County Board of Education

FROM: Dr. Angela Meeker, Associate Superintendent, Educational Services
Heather MacDougall Molloy, Director, Outdoor Science School

SUBJECT: Outdoor Science School Update

BACKGROUND

Heather MacDougall Molloy, Director, Outdoor Science School will provide the board with a comprehensive update on recent changes and developments in the field of Outdoor Science.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive presentation.



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.2

Board Meeting Date: October 19, 2023

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Action

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Information

TO: County Board of Education

FROM: Dr. Angela Meeker, Associate Superintendent, Educational Services

SUBJECT: Administrator Kick Off Part 2 Recap

BACKGROUND

This year the annual Administrators' Kickoff for Santa Cruz County administrators was held on two separate days. The first day was a traditional kick-off in early August. On the second day, Dr. Doug Fisher was the keynote speaker, sharing on the importance of trust and building relationships. Dr. Meeker will give a brief presentation about this event to the Board.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive presentation.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.3

Board Meeting Date: October 19, 2023

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Action

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Information

TO: County Board of Education

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

SUBJECT: 2022-2023 Unaudited Actuals Financial Statement

BACKGROUND

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

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Receive presentation.

2022-23

Unaudited

Actuals



October 19, 2023

Unaudited Actuals
FINANCIAL REPORTS
2022-23 Unaudited Actuals
Summary of Unaudited Actual Data Submission

44 10447 0000000
Form CA
D8AFAY5RKK(2022-23)

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$19,383,250.53
	Appropriations Subject to Limit	\$19,383,250.53
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	7.83%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2022-23 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Melissa Lopez _____

Name

Director, Fiscal Services _____

Title

(831) 466-5616 _____

Telephone

mlopez@santacruzcoe.org _____

E-mail Address

Fund 01

County School Service Fund

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



			2022-23 Unaudited 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	23,556,163.00	9,185,266.00	32,741,429.00	25,549,149.00	8,206,393.00	33,755,542.00	3.1%
2) Federal Revenue		8100-8299	3,320,604.97	3,083,286.01	6,403,890.98	4,500,000.00	2,781,150.97	7,281,150.97	13.7%
3) Other State Revenue		8300-8599	350,932.41	8,864,110.06	9,215,042.47	288,304.00	8,911,756.10	9,200,060.10	-0.2%
4) Other Local Revenue		8600-8799	1,775,568.72	10,282,152.37	12,057,721.09	1,773,938.19	9,696,346.44	11,470,284.63	-4.9%
5) TOTAL, REVENUES			29,003,269.10	31,414,814.44	60,418,083.54	32,111,391.19	29,595,646.51	61,707,037.70	2.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,328,114.66	6,584,805.70	12,912,920.36	7,545,500.21	6,609,820.12	14,155,320.33	9.6%
2) Classified Salaries		2000-2999	6,842,340.08	7,523,174.81	14,365,514.89	8,618,049.96	8,262,184.89	16,880,234.85	17.5%
3) Employee Benefits		3000-3999	7,075,025.83	8,598,509.06	15,673,534.89	8,946,798.89	9,962,030.12	18,908,829.01	20.6%
4) Books and Supplies		4000-4999	855,207.27	1,015,773.90	1,870,981.17	1,828,808.86	752,415.48	2,581,224.34	38.0%
5) Services and Other Operating Expenditures		5000-5999	2,899,100.74	4,714,514.01	7,613,614.75	4,941,899.19	4,969,800.58	9,911,699.77	30.2%
6) Capital Outlay		6000-6999	206,249.70	79,787.00	286,036.70	250,000.00	0.00	250,000.00	-12.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,318,821.23	624,755.87	3,943,577.10	4,500,000.00	624,755.29	5,124,755.29	30.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,138,269.85)	1,991,710.46	(146,559.39)	(1,825,512.16)	1,703,454.46	(122,057.70)	-16.7%
9) TOTAL, EXPENDITURES			25,386,589.66	31,133,030.81	56,519,620.47	34,805,544.95	32,884,460.94	67,690,005.89	19.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,616,679.44	281,783.63	3,898,463.07	(2,694,153.76)	(3,288,814.43)	(5,982,968.19)	-253.5%
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	1,745,000.00	1,054,057.15	2,799,057.15	60,850.00	0.00	60,850.00	-97.8%
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	(1,539,984.39)	1,539,984.39	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,924,358.82)	485,927.24	(2,438,431.58)	(1,758,569.34)	1,697,719.34	(60,850.00)	-97.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			692,320.62	767,710.87	1,460,031.49	(4,452,723.10)	(1,591,095.09)	(6,043,818.19)	-514.0%
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	28,662,482.58	6,398,542.50	35,061,025.08	4.3%
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	28,662,482.58	6,398,542.50	35,061,025.08	4.3%
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	28,662,482.58	6,398,542.50	35,061,025.08	4.3%
2) Ending Balance, June 30 (E + F1e)			28,662,482.58	6,398,542.50	35,061,025.08	24,209,759.48	4,807,447.41	29,017,206.89	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,398,542.50	6,398,542.50	0.00	4,807,447.41	4,807,447.41	-24.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	28,662,482.58	0.00	28,662,482.58	24,209,759.48	0.00	24,209,759.48	-15.5%
MAA Program	0000	9780	911,826.69		911,826.69			0.00	
SMAA Admin	0000	9780	2,841,855.67		2,841,855.67			0.00	
Differentiated Assistance	0000	9780	210,801.34		210,801.34			0.00	
Classified Credentialing Grant	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	100,805.96		100,805.96			0.00	
Alternativ e Education Community Base	0000	9780	1,123,337.37		1,123,337.37			0.00	
Alternative Education Community Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Alternativ e Education Court Base	0000	9780	789,419.49		789,419.49			0.00	
Alternative Education Court 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 & Administrativ e Operations	0000	9780	17,821,317.41		17,821,317.41			0.00	
Lottery	1100	9780	715,736.58		715,736.58			0.00	
MAA Program	0000	9780			0.00	196,588.54		196,588.54	
SMAA Admin	0000	9780			0.00	2,969,970.99		2,969,970.99	

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Differentiated Assistance	0000	9780			0.00	262,039.05		262,039.05	
Classified Credentialing Grant	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	87,168.96		87,168.96	
Alternative Education LCFF Base	0000	9780			0.00	977,405.00		977,405.00	
Alternative Education Community Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Alternative Education Court 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	14,665,993.52		14,665,993.52	
Lottery	1100	9780			0.00	817,733.35		817,733.35	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	32,267,236.64	7,379,743.69	39,646,980.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,399,571.00)	0.00	(1,399,571.00)				
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	1,203,220.46	4,259,532.86	5,462,753.32				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	466,040.30	175.45	466,215.75				
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			32,536,926.40	11,693,771.05	44,230,697.45				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	2,174,443.82	3,068,586.32	5,243,030.14				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,700,000.00	1,054,057.15	2,754,057.15				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	1,172,585.08	1,172,585.08				
6) TOTAL, LIABILITIES			3,874,443.82	5,295,228.55	9,169,672.37				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			28,662,482.58	6,398,542.50	35,061,025.08				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,141,314.85	0.00	16,141,314.85	14,668,284.78	0.00	14,668,284.78	-9.1%
Education Protection Account State Aid - Current Year		8012	1,527,724.00	0.00	1,527,724.00	5,374,415.00	0.00	5,374,415.00	251.8%
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	61,684.53	0.00	61,684.53	62,197.00	0.00	62,197.00	0.8%
Timber Yield Tax		8022	8,662.45	0.00	8,662.45	8,963.00	0.00	8,963.00	3.5%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	1,923.00	0.00	1,923.00	New
County & District Taxes									
Secured Roll Taxes		8041	12,955,960.83	0.00	12,955,960.83	11,986,048.22	0.00	11,986,048.22	-7.5%
Unsecured Roll Taxes		8042	259,653.53	0.00	259,653.53	239,036.00	0.00	239,036.00	-7.9%
Prior Years' Taxes		8043	28,031.36	0.00	28,031.36	32,727.00	0.00	32,727.00	16.8%
Supplemental Taxes		8044	410,349.02	0.00	410,349.02	272,800.00	0.00	272,800.00	-33.5%
Education Revenue Augmentation Fund (ERAF)		8045	528,556.66	0.00	528,556.66	506,699.00	0.00	506,699.00	-4.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,314,510.85	0.00	1,314,510.85	802,449.00	0.00	802,449.00	-39.0%
Penalties and Interest from Delinquent Taxes		8048	3,939.02	0.00	3,939.02	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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)	
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,041.90	0.00	1,041.90	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			33,241,429.00	0.00	33,241,429.00	33,955,542.00	0.00	33,955,542.00	2.1%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(500,000.00)		(500,000.00)	(200,000.00)		(200,000.00)	-60.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,185,266.00)	9,185,266.00	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			23,556,163.00	9,185,266.00	32,741,429.00	25,549,149.00	8,206,393.00	33,755,542.00	3.1%
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	403,170.56	403,170.56	0.00	415,188.00	415,188.00	3.0%
Special Education Discretionary Grants		8182	0.00	179,636.50	179,636.50	0.00	103,304.00	103,304.00	-42.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	3,318,821.23	0.00	3,318,821.23	4,500,000.00	0.00	4,500,000.00	35.6%
Title I, Part A, Basic	3010	8290		252,108.97	252,108.97		354,171.22	354,171.22	40.5%
Title I, Part D, Local Delinquent Programs	3025	8290		182,562.42	182,562.42		246,888.87	246,888.87	35.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		31,444.54	31,444.54		18,087.73	18,087.73	-42.5%
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		231,304.23	231,304.23		191,632.84	191,632.84	-17.2%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,783.74	1,803,058.79	1,804,842.53	0.00	1,451,878.31	1,451,878.31	-19.6%
TOTAL, FEDERAL REVENUE			3,320,604.97	3,083,286.01	6,403,890.98	4,500,000.00	2,781,150.97	7,281,150.97	13.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		2,493,149.57	2,493,149.57		5,528,607.09	5,528,607.09	121.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	925,497.00	925,497.00	0.00	813,009.93	813,009.93	-12.2%
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	108,264.00	108,264.00	0.00	0.00	0.00	-100.0%
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	238,234.41	118,492.04	356,726.45	178,979.00	70,540.00	249,519.00	-30.1%
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		325,298.88	325,298.88		237,515.93	237,515.93	-27.0%
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	18,420.00	4,893,408.57	4,911,828.57	15,047.00	2,262,083.15	2,277,130.15	-53.6%
TOTAL, OTHER STATE REVENUE			350,932.41	8,864,110.06	9,215,042.47	288,304.00	8,911,756.10	9,200,060.10	-0.2%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Unaudited 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 Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,034,818.03	1,034,818.03	0.00	975,000.00	975,000.00	-5.8%
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	701,093.35	0.00	701,093.35	500,000.00	0.00	500,000.00	-28.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(316,101.82)	0.00	(316,101.82)	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	1,126,153.19	6,989,973.98	8,116,127.17	1,185,825.19	7,317,346.44	8,503,171.63	4.8%
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	264,424.00	2,257,360.36	2,521,784.36	88,113.00	1,404,000.00	1,492,113.00	-40.8%
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%
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			1,775,568.72	10,282,152.37	12,057,721.09	1,773,938.19	9,696,346.44	11,470,284.63	-4.9%
TOTAL, REVENUES			29,003,269.10	31,414,814.44	60,418,083.54	32,111,391.19	29,595,646.51	61,707,037.70	2.1%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,746,414.56	3,404,377.72	7,150,792.28	4,265,555.09	3,512,259.24	7,777,814.33	8.8%
Certificated Pupil Support Salaries		1200	79,022.30	819,013.42	898,035.72	185,616.92	1,038,195.31	1,223,812.23	36.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,178,737.18	1,343,258.60	3,521,995.78	2,701,415.20	1,162,497.65	3,863,912.85	9.7%
Other Certificated Salaries		1900	323,940.62	1,018,155.96	1,342,096.58	392,913.00	896,867.92	1,289,780.92	-3.9%
TOTAL, CERTIFICATED SALARIES			6,328,114.66	6,584,805.70	12,912,920.36	7,545,500.21	6,609,820.12	14,155,320.33	9.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	447,793.20	3,008,744.90	3,456,538.10	600,716.32	3,754,155.22	4,354,871.54	26.0%
Classified Support Salaries		2200	1,070,645.20	2,308,384.09	3,379,029.29	1,242,743.70	2,040,318.92	3,283,062.62	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,650,726.74	620,225.73	2,270,952.47	2,098,215.23	800,318.06	2,898,533.29	27.6%
Clerical, Technical and Office Salaries		2400	3,624,114.60	1,041,985.71	4,666,100.31	4,614,421.01	1,485,140.99	6,099,562.00	30.7%
Other Classified Salaries		2900	49,060.34	543,834.38	592,894.72	61,953.70	182,251.70	244,205.40	-58.8%
TOTAL, CLASSIFIED SALARIES			6,842,340.08	7,523,174.81	14,365,514.89	8,618,049.96	8,262,184.89	16,880,234.85	17.5%
EMPLOYEE BENEFITS									
STRS	3101-3102		1,115,044.13	1,984,072.32	3,099,116.45	1,359,882.17	2,130,617.19	3,490,499.36	12.6%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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)	
PERS		3201-3202	1,616,311.32	1,692,401.39	3,308,712.71	2,220,403.67	2,141,792.25	4,362,195.92	31.8%
OASDI/Medicare/Alternative		3301-3302	608,568.70	666,185.56	1,274,754.26	742,625.35	730,562.14	1,473,187.49	15.6%
Health and Welfare Benefits		3401-3402	2,921,186.62	3,410,188.68	6,331,375.30	3,667,724.40	4,088,497.66	7,756,222.06	22.5%
Unemployment Insurance		3501-3502	63,275.27	65,488.59	128,763.86	45,356.76	26,708.46	72,065.22	-44.0%
Workers' Compensation		3601-3602	250,866.65	262,257.83	513,124.48	304,390.02	280,215.53	584,605.55	13.9%
OPEB, Allocated		3701-3702	499,773.14	517,914.69	1,017,687.83	606,416.52	563,636.89	1,170,053.41	15.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,075,025.83	8,598,509.06	15,673,534.89	8,946,798.89	9,962,030.12	18,908,829.01	20.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	10,707.23	54,419.92	65,127.15	174,000.00	84,304.50	258,304.50	296.6%
Books and Other Reference Materials		4200	21,093.74	72,185.25	93,278.99	79,029.78	19,530.00	98,559.78	5.7%
Materials and Supplies		4300	527,307.99	735,027.87	1,262,335.86	832,057.08	588,479.98	1,420,537.06	12.5%
Noncapitalized Equipment		4400	296,098.31	154,140.86	450,239.17	743,722.00	60,101.00	803,823.00	78.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			855,207.27	1,015,773.90	1,870,981.17	1,828,808.86	752,415.48	2,581,224.34	38.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	285,310.78	285,310.78	0.00	574,513.00	574,513.00	101.4%
Travel and Conferences		5200	158,831.37	178,773.61	337,604.98	282,844.00	172,275.30	455,119.30	34.8%
Dues and Memberships		5300	71,791.78	5,630.00	77,421.78	71,927.00	11,965.00	83,892.00	8.4%
Insurance		5400 - 5450	184,142.90	751.85	184,894.75	225,090.00	1,667.00	226,757.00	22.6%
Operations and Housekeeping Services		5500	270,063.42	21,420.61	291,484.03	346,085.00	31,665.00	377,750.00	29.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	401,154.64	1,056,179.30	1,457,333.94	568,863.88	1,370,212.90	1,939,076.78	33.1%
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	1,794,924.16	2,928,220.08	4,723,144.24	3,336,891.35	2,626,468.77	5,963,360.12	26.3%
Communications		5900	191,394.47	85,569.78	276,964.25	278,549.96	30,605.61	309,155.57	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,899,100.74	4,714,514.01	7,613,614.75	4,941,899.19	4,969,800.58	9,911,699.77	30.2%
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	197,845.96	79,787.00	277,632.96	250,000.00	0.00	250,000.00	-10.0%
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			206,249.70	79,787.00	286,036.70	250,000.00	0.00	250,000.00	-12.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	3,318,821.23	0.00	3,318,821.23	4,500,000.00	0.00	4,500,000.00	35.6%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	232,168.87	232,168.87	0.00	219,605.29	219,605.29	-5.4%

Description	Resource Codes	Object Codes	2022-23 Unaudited 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 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)			3,318,821.23	624,755.87	3,943,577.10	4,500,000.00	624,755.29	5,124,755.29	30.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,991,710.46)	1,991,710.46	0.00	(1,703,454.46)	1,703,454.46	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(146,559.39)	0.00	(146,559.39)	(122,057.70)	0.00	(122,057.70)	-16.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,138,269.85)	1,991,710.46	(146,559.39)	(1,825,512.16)	1,703,454.46	(122,057.70)	-16.7%
TOTAL, EXPENDITURES			25,386,589.66	31,133,030.81	56,519,620.47	34,805,544.95	32,884,460.94	67,690,005.89	19.8%
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	520,000.00	0.00	520,000.00	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	1,200,000.00	1,054,057.15	2,254,057.15	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,745,000.00	1,054,057.15	2,799,057.15	60,850.00	0.00	60,850.00	-97.8%
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,557,631.29)	1,557,631.29	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
Contributions from Restricted Revenues		8990	17,646.90	(17,646.90)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,539,984.39)	1,539,984.39	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,924,358.82)	485,927.24	(2,438,431.58)	(1,758,569.34)	1,697,719.34	(60,850.00)	-97.5%

			2022-23 Unaudited 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	23,556,163.00	9,185,266.00	32,741,429.00	25,549,149.00	8,206,393.00	33,755,542.00	3.1%
2) Federal Revenue		8100-8299	3,320,604.97	3,083,286.01	6,403,890.98	4,500,000.00	2,781,150.97	7,281,150.97	13.7%
3) Other State Revenue		8300-8599	350,932.41	8,864,110.06	9,215,042.47	288,304.00	8,911,756.10	9,200,060.10	-0.2%
4) Other Local Revenue		8600-8799	1,775,568.72	10,282,152.37	12,057,721.09	1,773,938.19	9,696,346.44	11,470,284.63	-4.9%
5) TOTAL, REVENUES			29,003,269.10	31,414,814.44	60,418,083.54	32,111,391.19	29,595,646.51	61,707,037.70	2.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	6,760,436.64	11,267,561.57	18,027,998.21	8,723,952.20	12,926,922.38	21,650,874.58	20.1%
2) Instruction - Related Services	2000-2999		6,733,141.97	6,822,884.11	13,556,026.08	8,348,549.06	6,252,811.23	14,601,360.29	7.7%
3) Pupil Services	3000-3999		807,471.78	5,164,445.27	5,971,917.05	1,276,147.50	5,815,229.72	7,091,377.22	18.7%
4) Ancillary Services	4000-4999		11,272.91	14,440.00	25,712.91	10,207.63	18,864.17	29,071.80	13.1%
5) Community Services	5000-5999		401,833.24	2,118,312.57	2,520,145.81	768,901.71	2,082,278.24	2,851,179.95	13.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,689,306.38	2,830,255.86	8,519,562.24	8,916,448.86	2,857,879.02	11,774,327.88	38.2%
8) Plant Services	8000-8999		1,664,305.51	2,290,375.56	3,954,681.07	2,261,337.99	2,305,720.89	4,567,058.88	15.5%
9) Other Outgo	9000-9999		3,318,821.23	624,755.87	3,943,577.10	4,500,000.00	624,755.29	5,124,755.29	30.0%
10) TOTAL, EXPENDITURES				25,386,589.66	31,133,030.81	56,519,620.47	34,805,544.95	32,884,460.94	67,690,005.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,616,679.44	281,783.63	3,898,463.07	(2,694,153.76)	(3,288,814.43)	(5,982,968.19)	-253.5%
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		1,745,000.00	1,054,057.15	2,799,057.15	60,850.00	0.00	60,850.00	-97.8%
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		(1,539,984.39)	1,539,984.39	0.00	(1,697,719.34)	1,697,719.34	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,924,358.82)	485,927.24	(2,438,431.58)	(1,758,569.34)	1,697,719.34	(60,850.00)	-97.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			692,320.62	767,710.87	1,460,031.49	(4,452,723.10)	(1,591,095.09)	(6,043,818.19)	-514.0%
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	28,662,482.58	6,398,542.50	35,061,025.08	4.3%
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	28,662,482.58	6,398,542.50	35,061,025.08	4.3%
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	28,662,482.58	6,398,542.50	35,061,025.08	4.3%
2) Ending Balance, June 30 (E + F1e)			28,662,482.58	6,398,542.50	35,061,025.08	24,209,759.48	4,807,447.41	29,017,206.89	-17.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	6,398,542.50	6,398,542.50	0.00	4,807,447.41	4,807,447.41	-24.9%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		28,662,482.58	0.00	28,662,482.58	24,209,759.48	0.00	24,209,759.48	-15.5%
MAA Program	0000	9780	911,826.69		911,826.69			0.00	
SMAA Admin	0000	9780	2,841,855.67		2,841,855.67			0.00	
Differentiated Assistance	0000	9780	210,801.34		210,801.34			0.00	
Classified Credentialing Grant	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	100,805.96		100,805.96			0.00	
Alternative Education Community Base	0000	9780	1,123,337.37		1,123,337.37			0.00	
Alternative Education Community Supplemental/Concentration	0000	9780	0.00		0.00			0.00	
Alternative Education Court Base	0000	9780	789,419.49		789,419.49			0.00	
Alternative Education Court 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	17,821,317.41		17,821,317.41			0.00	
Lottery	1100	9780	715,736.58		715,736.58			0.00	
MAA Program	0000	9780			0.00	196,588.54		196,588.54	

			2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
SMAA Admin	0000	9780			0.00	2,969,970.99		2,969,970.99	
Differentiated Assistance	0000	9780			0.00	262,039.05		262,039.05	
Classified Credentialing Grant	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	87,168.96		87,168.96	
Alternative Education LCFF Base	0000	9780			0.00	977,405.00		977,405.00	
Alternative Education Community Supplemental/Concentration	0000	9780			0.00	0.00		0.00	
Alternative Education Court 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	14,665,993.52		14,665,993.52	
Lottery	1100	9780			0.00	817,733.35		817,733.35	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited 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	570,532.51	415,754.51
6266	Educator Effectiveness, FY 2021-22	234,788.73	72,738.55
6300	Lottery: Instructional Materials	162,775.84	203,315.84
6355	Direct Support Professional Training Program	55,918.02	55,918.02
6371	CalWORKs for ROCP or Adult Education	47,653.00	47,653.00
6500	Special Education	27.57	27.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	141,788.37	141,788.37
6546	Mental Health-Related Services	5,835.22	5,835.22
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	518,526.00	518,526.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	108,264.00	108,264.00
7311	Classified School Employee Professional Development Block Grant	5,411.04	5,411.04
7412	A-G Access/Success Grant	128,792.00	11,422.66
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7435	Learning Recovery Emergency Block Grant	1,013,615.00	8,571.96
7810	Other Restricted State	25,562.56	6,208.56
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	972,379.57	1,028,859.56
9010	Other Restricted Local	2,118,482.00	2,177,152.55
Total, Restricted Balance		6,398,542.50	4,807,447.41

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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,641,102.00	1,771,848.00	8.0%
2) Federal Revenue		8100-8299	227,896.93	166,366.00	-27.0%
3) Other State Revenue		8300-8599	548,815.94	239,954.00	-56.3%
4) Other Local Revenue		8600-8799	308,702.77	315,600.00	2.2%
5) TOTAL, REVENUES			2,726,517.64	2,493,768.00	-8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	761,330.57	980,502.79	28.8%
2) Classified Salaries		2000-2999	312,037.55	494,381.64	58.4%
3) Employee Benefits		3000-3999	566,680.62	890,362.10	57.1%
4) Books and Supplies		4000-4999	70,398.42	71,816.16	2.0%
5) Services and Other Operating Expenditures		5000-5999	208,463.64	237,272.85	13.8%
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	28,249.90	24,012.02	-15.0%
9) TOTAL, EXPENDITURES			1,947,160.70	2,698,347.56	38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			779,356.94	(204,579.56)	-126.2%
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)			779,356.94	(204,579.56)	-126.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	803,471.54	1,582,828.48	97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			803,471.54	1,582,828.48	97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,471.54	1,582,828.48	97.0%
2) Ending Balance, June 30 (E + F1e)			1,582,828.48	1,378,248.92	-12.9%
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	419,975.72	398,716.72	-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	1,162,852.76	979,532.20	-15.8%
CAC LCFF Supplemental/Concentration	0000	9780	0.00		
CAC LCFF Base, Charter General	0000	9780	1,021,262.72		
CAC 3% Reserve	0000	9780	58,415.00		
Fair Market Value Adjustment (\$56,229.61)	0000	9780	0.00		
CAC Lottery	1100	9780	83,175.04		
CAC LCFF Supplemental/Concentration	0000	9780		0.00	
CAC LCFF Base, Charter General	0000	9780		818,157.16	
CAC 3% Reserve	0000	9780		80,950.00	
Fair Market Value Adjustment (\$56,229.61)	0000	9780		0.00	
CAC Lottery	1100	9780		80,425.04	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,532,541.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	(56,229.61)		
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	371,449.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	25,054.61		
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			1,872,815.32		
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	131,208.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	114,190.35		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	44,588.00		
6) TOTAL, LIABILITIES			289,986.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,582,828.48		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,652,891.00	1,744,848.00	5.6%
Education Protection Account State Aid - Current Year		8012	26,904.00	27,000.00	0.4%
State Aid - Prior Years		8019	(38,693.00)	0.00	-100.0%
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			1,641,102.00	1,771,848.00	8.0%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	1,297.00	1,276.00	-1.6%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
TOTAL, FEDERAL REVENUE			227,896.93	166,366.00	-27.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	217,761.23	126,738.00	-41.8%
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	6,722.00	7,448.00	10.8%
Lottery - Unrestricted and Instructional Materials		8560	41,278.71	31,995.00	-22.5%
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	283,054.00	73,773.00	-73.9%
TOTAL, OTHER STATE REVENUE			548,815.94	239,954.00	-56.3%
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	18,966.04	15,600.00	-17.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(35,517.29)	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	325,254.02	300,000.00	-7.8%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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			308,702.77	315,600.00	2.2%
TOTAL, REVENUES			2,726,517.64	2,493,768.00	-8.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	679,661.00	895,458.07	31.8%
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			761,330.57	980,502.79	28.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	56,532.86	60,654.90	7.3%
Classified Support Salaries		2200	222,239.93	343,665.98	54.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,264.76	90,060.76	170.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			312,037.55	494,381.64	58.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	194,708.55	260,773.44	33.9%
PERS		3201-3202	66,744.80	112,470.45	68.5%
OASDI/Medicare/Alternative		3301-3302	37,381.90	51,375.72	37.4%
Health and Welfare Benefits		3401-3402	203,424.75	375,584.35	84.6%
Unemployment Insurance		3501-3502	5,070.68	7,286.90	43.7%
Workers' Compensation		3601-3602	19,752.03	28,191.03	42.7%
OPEB, Allocated		3701-3702	39,597.91	54,680.21	38.1%
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			566,680.62	890,362.10	57.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	33,794.22	15,045.00	-55.5%
Books and Other Reference Materials		4200	4,588.97	1,000.00	-78.2%
Materials and Supplies		4300	23,541.90	49,771.16	111.4%
Noncapitalized Equipment		4400	8,473.33	6,000.00	-29.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,398.42	71,816.16	2.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,042.09	27,635.17	448.1%
Dues and Memberships		5300	637.50	0.00	-100.0%
Insurance		5400-5450	11,408.50	14,122.20	23.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,500.00	0.00	-100.0%
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	165,988.20	174,701.48	5.2%
Communications		5900	10,663.35	10,590.00	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			208,463.64	237,272.85	13.8%
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%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	28,249.90	24,012.02	-15.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,249.90	24,012.02	-15.0%
TOTAL, EXPENDITURES			1,947,160.70	2,698,347.56	38.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,641,102.00	1,771,848.00	8.0%
2) Federal Revenue		8100-8299	227,896.93	166,366.00	-27.0%
3) Other State Revenue		8300-8599	548,815.94	239,954.00	-56.3%
4) Other Local Revenue		8600-8799	308,702.77	315,600.00	2.2%
5) TOTAL, REVENUES			2,726,517.64	2,493,768.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,165,680.79	1,589,862.72	36.4%
2) Instruction - Related Services	2000-2999		730,676.44	1,060,707.41	45.2%
3) Pupil Services	3000-3999		22,553.57	23,765.41	5.4%
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		28,249.90	24,012.02	-15.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,947,160.70	2,698,347.56	38.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			779,356.94	(204,579.56)	-126.2%
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)			779,356.94	(204,579.56)	-126.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	803,471.54	1,582,828.48	97.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			803,471.54	1,582,828.48	97.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,471.54	1,582,828.48	97.0%
2) Ending Balance, June 30 (E + F1e)			1,582,828.48	1,378,248.92	-12.9%
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	419,975.72	398,716.72	-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	1,162,852.76	979,532.20	-15.8%
CAC LCFF Supplemental/Concentration	0000	9780	0.00		
CAC LCFF Base, Charter General	0000	9780	1,021,262.72		
CAC 3% Reserve	0000	9780	58,415.00		
Fair Market Value Adjustment (\$56,229.61)	0000	9780	0.00		
CAC Lottery	1100	9780	83,175.04		
CAC LCFF Supplemental/Concentration	0000	9780		0.00	
CAC LCFF Base, Charter General	0000	9780		818,157.16	
CAC 3% Reserve	0000	9780		80,950.00	
Fair Market Value Adjustment (\$56,229.61)	0000	9780		0.00	
CAC Lottery	1100	9780		80,425.04	

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	21,259.00	0.00
6300	Lottery: Instructional Materials	40,253.09	40,253.09
6500	Special Education	105,942.95	105,942.95
6546	Mental Health-Related Services	36,353.68	36,353.68
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	84,710.00	84,710.00
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
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		419,975.72	398,716.72

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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,040,520.24	3,796,855.00	-24.7%
3) Other State Revenue		8300-8599	7,931,131.90	3,382,532.00	-57.4%
4) Other Local Revenue		8600-8799	252,407.60	45,000.00	-82.2%
5) TOTAL, REVENUES			13,224,059.74	7,224,387.00	-45.4%
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	12,154,458.42	7,179,387.00	-40.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,154,458.42	7,179,387.00	-40.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,069,601.32	45,000.00	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,069,601.32	45,000.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,234.15	1,376,835.47	348.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,234.15	1,376,835.47	348.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,234.15	1,376,835.47	348.1%
2) Ending Balance, June 30 (E + F1e)			1,376,835.47	1,421,835.47	3.3%
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	1,387,222.32	1,421,835.48	2.5%
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	(10,386.85)	(.01)	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,034,272.28		
1) Fair Value Adjustment to Cash in County Treasury		9111	(104,096.26)		
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 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	1,908,693.25		
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			2,838,669.27		
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	1,379,217.80		
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			1,462,033.80		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,376,835.47		
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	5,040,520.24	3,796,855.00	-24.7%
TOTAL, FEDERAL REVENUE			5,040,520.24	3,796,855.00	-24.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	7,687,050.18	3,382,532.00	-56.0%
Prior Years	6500	8319	(1,134,190.00)	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,378,271.72	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			7,931,131.90	3,382,532.00	-57.4%
OTHER LOCAL REVENUE					
Interest		8660	65,357.02	45,000.00	-31.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	187,050.58	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			252,407.60	45,000.00	-82.2%
TOTAL, REVENUES			13,224,059.74	7,224,387.00	-45.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,604,879.42	3,796,855.00	-42.5%
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	5,124,432.00	2,882,969.00	-43.7%
To County Offices	6500	7222	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To JPAs	6500	7223	425,147.00	499,563.00	17.5%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,154,458.42	7,179,387.00	-40.9%
TOTAL, EXPENDITURES			12,154,458.42	7,179,387.00	-40.9%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,040,520.24	3,796,855.00	-24.7%
3) Other State Revenue		8300-8599	7,931,131.90	3,382,532.00	-57.4%
4) Other Local Revenue		8600-8799	252,407.60	45,000.00	-82.2%
5) TOTAL, REVENUES			13,224,059.74	7,224,387.00	-45.4%
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	12,154,458.42	7,179,387.00	-40.9%
10) TOTAL, EXPENDITURES			12,154,458.42	7,179,387.00	-40.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,069,601.32	45,000.00	-95.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			1,069,601.32	45,000.00	-95.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	307,234.15	1,376,835.47	348.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,234.15	1,376,835.47	348.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,234.15	1,376,835.47	348.1%
2) Ending Balance, June 30 (E + F1e)			1,376,835.47	1,421,835.47	3.3%
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	1,387,222.32	1,421,835.48	2.5%
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	(10,386.85)	(.01)	-100.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6500	Special Education	1,123,309.78	1,123,309.78
6546	Mental Health-Related Services	263,912.54	263,912.54
9010	Other Restricted Local	0.00	34,613.16
Total, Restricted Balance		1,387,222.32	1,421,835.48

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 Unaudited 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	77,433.00	61,143.20	-21.0%
4) Other Local Revenue		8600-8799	4,068.24	1,200.00	-70.5%
5) TOTAL, REVENUES			128,146.24	62,343.20	-51.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	43,935.46	11,978.80	-72.7%
2) Classified Salaries		2000-2999	29,517.70	24,128.56	-18.3%
3) Employee Benefits		3000-3999	44,379.93	22,167.26	-50.1%
4) Books and Supplies		4000-4999	13,736.58	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	0.00	2,868.58	New
9) TOTAL, EXPENDITURES			131,569.67	61,143.20	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,423.43)	1,200.00	-135.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,423.43)	1,200.00	-135.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,858.67	16,435.24	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,858.67	16,435.24	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,858.67	16,435.24	-17.2%
2) Ending Balance, June 30 (E + F1e)			16,435.24	17,635.24	7.3%
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	14,922.68	14,922.68	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	1,512.56	2,712.56	79.3%
Adult Education	0000	9780	1,512.56		
Fair Market Value Adjustment (\$1,020.38)	0000	9780			
Adult Education	0000	9780		2,712.56	
Fair Market Value Adjustment (\$1,020.38)	0000	9780			
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	11,025.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,020.38)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	46,639.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			56,645.32		
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	15,155.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	25,054.61		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			40,210.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			16,435.24		
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	73,727.00	60,240.20	-18.3%
All Other State Revenue	All Other	8590	3,706.00	903.00	-75.6%
TOTAL, OTHER STATE REVENUE			77,433.00	61,143.20	-21.0%
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	1,237.91	1,200.00	-3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,830.33	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER LOCAL REVENUE			4,068.24	1,200.00	-70.5%
TOTAL, REVENUES			128,146.24	62,343.20	-51.3%
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%
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	29,517.70	13,286.08	-55.0%
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	10,842.48	New
TOTAL, CLASSIFIED SALARIES			29,517.70	24,128.56	-18.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,069.78	3,190.95	-73.6%
PERS		3201-3202	7,488.50	6,437.50	-14.0%
OASDI/Medicare/Alternativ e		3301-3302	2,831.34	1,969.22	-30.4%
Health and Welfare Benefits		3401-3402	17,459.62	8,383.18	-52.0%
Unemployment Insurance		3501-3502	323.19	121.40	-62.4%
Workers' Compensation		3601-3602	1,382.69	687.05	-50.3%
OPEB, Allocated		3701-3702	2,824.81	1,377.96	-51.2%
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			44,379.93	22,167.26	-50.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,121.58	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	6,615.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,736.58	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					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	2,868.58	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	2,868.58	New
TOTAL, EXPENDITURES			131,569.67	61,143.20	-53.5%
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 Unaudited 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	77,433.00	61,143.20	-21.0%
4) Other Local Revenue		8600-8799	4,068.24	1,200.00	-70.5%
5) TOTAL, REVENUES			128,146.24	62,343.20	-51.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		82,149.17	16,047.57	-80.5%
2) Instruction - Related Services	2000-2999		49,420.50	42,227.05	-14.6%
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	2,868.58	New
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			131,569.67	61,143.20	-53.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,423.43)	1,200.00	-135.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,423.43)	1,200.00	-135.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,858.67	16,435.24	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,858.67	16,435.24	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,858.67	16,435.24	-17.2%
2) Ending Balance, June 30 (E + F1e)			16,435.24	17,635.24	7.3%
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	14,922.68	14,922.68	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	1,512.56	2,712.56	79.3%
Adult Education	0000	9780	1,512.56		
Fair Market Value Adjustment (\$1,020.38)	0000	9780			
Adult Education	0000	9780		2,712.56	
Fair Market Value Adjustment (\$1,020.38)	0000	9780			
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 Unaudited Actuals	2023-24 Budget
6391		Adult Education Program	14,922.68	14,922.68
Total, Restricted Balance			14,922.68	14,922.68

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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	601,057.00	319,207.42	-46.9%
3) Other State Revenue		8300-8599	737,649.38	756,767.85	2.6%
4) Other Local Revenue		8600-8799	247,784.12	238,853.00	-3.6%
5) TOTAL, REVENUES			1,586,490.50	1,314,828.27	-17.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,381.20	5,491.75	2.1%
2) Classified Salaries		2000-2999	411,085.63	391,564.95	-4.7%
3) Employee Benefits		3000-3999	246,505.35	237,773.53	-3.5%
4) Books and Supplies		4000-4999	50,395.00	100,140.30	98.7%
5) Services and Other Operating Expenditures		5000-5999	708,905.10	486,118.05	-31.4%
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	118,309.49	95,177.10	-19.6%
9) TOTAL, EXPENDITURES			1,540,581.77	1,316,265.68	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,908.73	(1,437.41)	-103.1%
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)			45,908.73	(1,437.41)	-103.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,206.82	146,115.55	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,206.82	146,115.55	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,206.82	146,115.55	45.8%
2) Ending Balance, June 30 (E + F1e)			146,115.55	144,678.14	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	145,164.98	143,727.57	-1.0%
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	950.57	950.57	0.0%
Fund 12 Child Development MAA	0000	9780	950.57		
Fair Market Value Adjustment (\$599.84)	0000	9780	0.00		
Fund 12 - Child Development MAA	0000	9780		950.57	
Fair Market Value Adjustment (\$599.84)	0000	9780			
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	17,433.38		
1) Fair Value Adjustment to Cash in County Treasury		9111	(599.84)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	453,303.71		
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			470,137.25		
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	29,236.68		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	269,209.40		
4) Current Loans		9640			
5) Unearned Revenue		9650	25,575.62		
6) TOTAL, LIABILITIES			324,021.70		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			146,115.55		
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	601,057.00	319,207.42	-46.9%
TOTAL, FEDERAL REVENUE			601,057.00	319,207.42	-46.9%
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	737,649.38	756,767.85	2.6%
TOTAL, OTHER STATE REVENUE			737,649.38	756,767.85	2.6%
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%
Interest		8660	2,739.75	2,600.00	-5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,309.90	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	236,029.00	236,253.00	0.1%
Other Local Revenue					
All Other Local Revenue		8699	7,705.47	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			247,784.12	238,853.00	-3.6%
TOTAL, REVENUES			1,586,490.50	1,314,828.27	-17.1%
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	5,381.20	3,291.75	-38.8%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Certificated Salaries		1900	0.00	2,200.00	New
TOTAL, CERTIFICATED SALARIES			5,381.20	5,491.75	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,575.00	20,659.56	172.7%
Clerical, Technical and Office Salaries		2400	403,510.63	370,905.39	-8.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			411,085.63	391,564.95	-4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	94,519.55	90,399.61	-4.4%
OASDI/Medicare/Alternative		3301-3302	30,310.91	28,159.52	-7.1%
Health and Welfare Benefits		3401-3402	96,841.73	96,769.58	-0.1%
Unemployment Insurance		3501-3502	1,919.33	189.14	-90.1%
Workers' Compensation		3601-3602	7,735.80	7,322.66	-5.3%
OPEB, Allocated		3701-3702	15,178.03	14,933.02	-1.6%
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			246,505.35	237,773.53	-3.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,335.58	0.00	-100.0%
Materials and Supplies		4300	44,179.37	100,140.30	126.7%
Noncapitalized Equipment		4400	4,880.05	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,395.00	100,140.30	98.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	106,811.33	98,400.00	-7.9%
Travel and Conferences		5200	3,814.27	14,944.00	291.8%
Dues and Memberships		5300	7,603.00	8,050.00	5.9%
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	571,435.59	346,222.24	-39.4%
Communications		5900	5,320.91	7,201.81	35.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			708,905.10	486,118.05	-31.4%
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	118,309.49	95,177.10	-19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			118,309.49	95,177.10	-19.6%
TOTAL, EXPENDITURES			1,540,581.77	1,316,265.68	-14.6%
INTERFUND TRANSFERS					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
(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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	601,057.00	319,207.42	-46.9%
3) Other State Revenue		8300-8599	737,649.38	756,767.85	2.6%
4) Other Local Revenue		8600-8799	247,784.12	238,853.00	-3.6%
5) TOTAL, REVENUES			1,586,490.50	1,314,828.27	-17.1%
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		1,422,272.28	1,221,088.58	-14.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		118,309.49	95,177.10	-19.6%
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			1,540,581.77	1,316,265.68	-14.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,908.73	(1,437.41)	-103.1%
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)			45,908.73	(1,437.41)	-103.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	100,206.82	146,115.55	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,206.82	146,115.55	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,206.82	146,115.55	45.8%
2) Ending Balance, June 30 (E + F1e)			146,115.55	144,678.14	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	145,164.98	143,727.57	-1.0%
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	950.57	950.57	0.0%
Fund 12 Child Development MAA	0000	9780	950.57		
Fair Market Value Adjustment (\$599.84)	0000	9780	0.00		
Fund 12 - Child Development MAA	0000	9780		950.57	
Fair Market Value Adjustment (\$599.84)	0000	9780			
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 Unaudited Actuals	2023-24 Budget
6131	Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	11,273.29	11,273.29
9010	Other Restricted Local	133,891.69	132,454.28
Total, Restricted Balance		145,164.98	143,727.57

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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,577.47	77,500.00	20.0%
3) Other State Revenue		8300-8599	87,910.84	73,500.00	-16.4%
4) Other Local Revenue		8600-8799	1,339.09	500.00	-62.7%
5) TOTAL, REVENUES			153,827.40	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	192,707.51	211,850.00	9.9%
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			192,707.51	211,850.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(38,880.11)	(60,350.00)	55.2%
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)			(13,880.11)	500.00	-103.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,517.39	45,637.28	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,517.39	45,637.28	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,517.39	45,637.28	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,637.28	46,137.28	1.1%
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	46,418.77	46,918.77	1.1%
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%
Fair Market Value Adjustment (\$781.49)	0000	9780	0.00		
Fair Market Value Adjustment (\$781.49)	0000	9780			
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(781.49)	(781.49)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	21,729.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	(781.49)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	25,303.14		
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			46,251.28		
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	614.00		
6) TOTAL, LIABILITIES			614.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			45,637.28		
FEDERAL REVENUE					
Child Nutrition Programs		8220	64,577.47	77,500.00	20.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			64,577.47	77,500.00	20.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	87,910.84	73,500.00	-16.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			87,910.84	73,500.00	-16.4%
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	424.81	500.00	17.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	914.28	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,339.09	500.00	-62.7%
TOTAL, REVENUES			153,827.40	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	192,707.51	211,850.00	9.9%
TOTAL, BOOKS AND SUPPLIES			192,707.51	211,850.00	9.9%
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			192,707.51	211,850.00	9.9%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	64,577.47	77,500.00	20.0%
3) Other State Revenue		8300-8599	87,910.84	73,500.00	-16.4%
4) Other Local Revenue		8600-8799	1,339.09	500.00	-62.7%
5) TOTAL, REVENUES			153,827.40	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		192,707.51	211,850.00	9.9%
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			192,707.51	211,850.00	9.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(38,880.11)	(60,350.00)	55.2%
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)			(13,880.11)	500.00	-103.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,517.39	45,637.28	-23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,517.39	45,637.28	-23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,517.39	45,637.28	-23.3%
2) Ending Balance, June 30 (E + F1e)			45,637.28	46,137.28	1.1%
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	46,418.77	46,918.77	1.1%
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%
Fair Market Value Adjustment (\$781.49)	0000	9780	0.00		
Fair Market Value Adjustment (\$781.49)	0000	9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(781.49)	(781.49)	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	46,418.77	46,918.77
Total, Restricted Balance		46,418.77	46,918.77

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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	200,000.00	-60.0%
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	15,437.76	13,000.00	-15.8%
5) TOTAL, REVENUES			515,437.76	213,000.00	-58.7%
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	41,516.25	655,000.00	1,477.7%
6) Capital Outlay		6000-6999	107,671.37	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			149,187.62	705,000.00	372.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			366,250.14	(492,000.00)	-234.3%
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)			366,250.14	(492,000.00)	-234.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,012.57	1,378,262.71	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,012.57	1,378,262.71	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,012.57	1,378,262.71	36.2%
2) Ending Balance, June 30 (E + F1e)			1,378,262.71	886,262.71	-35.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,378,262.71	886,262.71	-35.7%
Deferred Maintenance	0000	9780	1,378,262.71		
Fair Market Value Adjustment (\$35,349.37)	0000	9780			
Fund 14 - Deferred Maintenance	0000	9780		886,262.71	
Fair Market Value Adjustment (\$35,349.37)	0000	9780			
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	955,128.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	(35,349.37)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	500,000.00		
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			1,419,778.96		
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	41,516.25		
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			41,516.25		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,378,262.71		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	500,000.00	200,000.00	-60.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			500,000.00	200,000.00	-60.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	17,116.89	13,000.00	-24.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,679.13)	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			15,437.76	13,000.00	-15.8%
TOTAL, REVENUES			515,437.76	213,000.00	-58.7%
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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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	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	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	41,516.25	655,000.00	1,477.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,516.25	655,000.00	1,477.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	107,671.37	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			107,671.37	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			149,187.62	705,000.00	372.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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 Unaudited Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	500,000.00	200,000.00	-60.0%
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	15,437.76	13,000.00	-15.8%
5) TOTAL, REVENUES			515,437.76	213,000.00	-58.7%
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		149,187.62	705,000.00	372.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			149,187.62	705,000.00	372.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			366,250.14	(492,000.00)	-234.3%
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)			366,250.14	(492,000.00)	-234.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,012,012.57	1,378,262.71	36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,012.57	1,378,262.71	36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,012.57	1,378,262.71	36.2%
2) Ending Balance, June 30 (E + F1e)			1,378,262.71	886,262.71	-35.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,378,262.71	886,262.71	-35.7%
Deferred Maintenance	0000	9780	1,378,262.71		
Fair Market Value Adjustment (\$35,349.37)	0000	9780			
Fund 14 - Deferred Maintenance	0000	9780		886,262.71	
Fair Market Value Adjustment (\$35,349.37)	0000	9780			
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
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Fund 17

Special Reserve Fund

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



Description	Resource Codes	Object Codes	2022-23 Unaudited 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	18,020.27	40,000.00	122.0%
5) TOTAL, REVENUES			18,020.27	40,000.00	122.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,020.27	40,000.00	122.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	520,000.00	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			520,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			538,020.27	40,000.00	-92.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,781.84	3,104,802.11	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,781.84	3,104,802.11	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,781.84	3,104,802.11	21.0%
2) Ending Balance, June 30 (E + F1e)			3,104,802.11	3,144,802.11	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	3,104,802.11	3,144,802.11	1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,224,127.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	(119,325.18)		
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 Unaudited 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			3,104,802.11		
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					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,104,802.11		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51,947.15	40,000.00	-23.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(33,926.88)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			18,020.27	40,000.00	122.0%
TOTAL, REVENUES			18,020.27	40,000.00	122.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	520,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			520,000.00	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)			520,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	18,020.27	40,000.00	122.0%
5) TOTAL, REVENUES			18,020.27	40,000.00	122.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,020.27	40,000.00	122.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	520,000.00	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			520,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			538,020.27	40,000.00	-92.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,566,781.84	3,104,802.11	21.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,781.84	3,104,802.11	21.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,781.84	3,104,802.11	21.0%
2) Ending Balance, June 30 (E + F1e)			3,104,802.11	3,144,802.11	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	3,104,802.11	3,144,802.11	1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

Fund 35

County School Facilities Fund

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



Description	Resource Codes	Object Codes	2022-23 Unaudited 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	169,433.32	14,000.00	-91.7%
5) TOTAL, REVENUES			1,130,159.28	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)			1,130,159.28	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)			769,533.71	14,000.00	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(31,610.39)	737,923.32	-2,434.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(31,610.39)	737,923.32	-2,434.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(31,610.39)	737,923.32	-2,434.4%
2) Ending Balance, June 30 (E + F1e)			737,923.32	751,923.32	1.9%
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	766,283.53	780,283.53	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%
Fair Market Value Adjustment (\$28,360.21)	0000	9780	0.00		
Fair Market Value Adjustment (\$28,360.21)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(28,360.21)	(28,360.21)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	766,283.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	(28,360.21)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			737,923.32		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			737,923.32		
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	161,614.53	14,000.00	-91.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,818.79	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			169,433.32	14,000.00	-91.7%
TOTAL, REVENUES			1,130,159.28	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(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 Unaudited 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	169,433.32	14,000.00	-91.7%
5) TOTAL, REVENUES			1,130,159.28	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)			1,130,159.28	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)			769,533.71	14,000.00	-98.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(31,610.39)	737,923.32	-2,434.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(31,610.39)	737,923.32	-2,434.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(31,610.39)	737,923.32	-2,434.4%
2) Ending Balance, June 30 (E + F1e)			737,923.32	751,923.32	1.9%
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	766,283.53	780,283.53	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%
Fair Market Value Adjustment (\$28,360.21)	0000	9780	0.00		
Fair Market Value Adjustment (\$28,360.21)	0000	9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(28,360.21)	(28,360.21)	0.0%

Resource		Description	2022-23 Unaudited Actuals	2023-24 Budget
7710		State School Facilities Projects	766,283.53	780,283.53
Total, Restricted Balance			766,283.53	780,283.53

Fund 56

Debt Service Fund

This fund is used for the accumulation of resources for and the retirement of principal and interest on general long-term debt



Description	Resource Codes	Object Codes	2022-23 Unaudited 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,254,057.15	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			2,254,057.15	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,254,057.15	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,254,057.15	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,254,057.15	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,254,057.15	New
2) Ending Balance, June 30 (E + F1e)			2,254,057.15	2,254,057.15	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,254,057.15	2,254,057.15	0.0%
COP	0000	9760	2,254,057.15		
COP	0000	9760		2,254,057.15	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,254,057.15		
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			2,254,057.15		
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 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,254,057.15		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	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					
Other Authorized Interfund Transfers In		8919	2,254,057.15	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,254,057.15	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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)			2,254,057.15	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited 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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,254,057.15	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			2,254,057.15	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,254,057.15	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,254,057.15	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,254,057.15	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,254,057.15	New
2) Ending Balance, June 30 (E + F1e)			2,254,057.15	2,254,057.15	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,254,057.15	2,254,057.15	0.0%
COP	0000	9760	2,254,057.15		
COP	0000	9760		2,254,057.15	
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
		Unaudited Actuals	Budget
Total, Restricted Balance		0.00	0.00

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 Unaudited 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	1,883,205.68	1,500,000.00	-20.3%
5) TOTAL, REVENUES			1,883,205.68	1,500,000.00	-20.3%
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	743,401.51	809,786.00	8.9%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			743,401.51	809,786.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,139,804.17	690,214.00	-39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,139,804.17	690,214.00	-39.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,919,745.42	12,059,549.59	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,919,745.42	12,059,549.59	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,919,745.42	12,059,549.59	10.4%
2) Ending Net Position, June 30 (E + F1e)			12,059,549.59	12,749,763.59	5.7%
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	12,059,549.59	12,749,763.59	5.7%
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	12,059,549.59		
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			12,059,549.59		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
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) 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 (must agree with line F2) (G11 + H2) - (I7 + J2)			12,059,549.59		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	804,200.52	500,000.00	-37.8%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,079,005.16	1,000,000.00	-7.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,883,205.68	1,500,000.00	-20.3%
TOTAL, REVENUES			1,883,205.68	1,500,000.00	-20.3%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	743,401.51	809,786.00	8.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			743,401.51	809,786.00	8.9%
TOTAL, EXPENSES			743,401.51	809,786.00	8.9%
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 Unaudited 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	1,883,205.68	1,500,000.00	-20.3%
5) TOTAL, REVENUES			1,883,205.68	1,500,000.00	-20.3%
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		743,401.51	809,786.00	8.9%
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			743,401.51	809,786.00	8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,139,804.17	690,214.00	-39.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,139,804.17	690,214.00	-39.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,919,745.42	12,059,549.59	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,919,745.42	12,059,549.59	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,919,745.42	12,059,549.59	10.4%
2) Ending Net Position, June 30 (E + F1e)			12,059,549.59	12,749,763.59	5.7%
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	12,059,549.59	12,749,763.59	5.7%

Resource	Description	2022-23	2023-24
		Unaudited Actuals	Budget
Total, Restricted Net Position		0.00	0.00

Other Forms

Form A - Average Daily Attendance

Form ASSET

Form DEBT

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

Form GANN

Form ICR - Indirect Cost Rate

Form L - Lottery

Form PCR - Program Cost Report

**Form PCRAF - Program Cost Report Schedule of
Allocation Factors**



Description	2022-23 Unaudited 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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2022-23 Unaudited 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	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	65.28	65.50	65.50	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	873.08	873.08	849.06	859.06	859.06
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	901.03	938.58	938.58	917.00	927.00	927.00
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	76.59	79.45	79.45	76.59	76.59	76.59
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	81.16	84.02	84.02	81.16	81.16	81.16
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	982.19	1,022.60	1,022.60	998.16	1,008.16	1,008.16
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA	33,557.14	33,539.69	33,539.69	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 Unaudited 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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,026,777.83		4,026,777.83			4,026,777.83
Work in Progress			0.00			0.00
Total capital assets not being depreciated	4,026,777.83	0.00	4,026,777.83	0.00	0.00	4,026,777.83
Capital assets being depreciated:						
Land Improvements	62,422.50		62,422.50			62,422.50
Buildings	29,659,481.46		29,659,481.46	116,075.11		29,775,556.57
Equipment	3,300,140.47		3,300,140.47	78,860.06		3,379,000.53
Total capital assets being depreciated	33,022,044.43	0.00	33,022,044.43	194,935.17	0.00	33,216,979.60
Accumulated Depreciation for:						
Land Improvements	(53,413.23)		(53,413.23)		3,942.82	(57,356.05)
Buildings	(11,369,172.98)		(11,369,172.98)		1,225,781.66	(12,594,954.64)
Equipment	(2,411,417.96)		(2,411,417.96)		176,361.92	(2,587,779.88)
Total accumulated depreciation	(13,834,004.17)	0.00	(13,834,004.17)	0.00	1,406,086.40	(15,240,090.57)
Total capital assets being depreciated, net excluding lease and subscription assets	19,188,040.26	0.00	19,188,040.26	194,935.17	1,406,086.40	17,976,889.03
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	23,214,818.09	0.00	23,214,818.09	194,935.17	1,406,086.40	22,003,666.86
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,409,779.00		7,409,779.00		392,587.00	7,017,192.00	624,755.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	513,856.92		513,856.92	30,232.44		544,089.36	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	7,923,635.92	0.00	7,923,635.92	30,232.44	392,587.00	7,561,281.36	624,755.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	61,265,838.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,037,137.96
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	2,386,105.40
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	286,036.70
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,755.87
4. Other Transfers Out	All	9200	7200-7299	3,318,821.23
5. Interfund Transfers Out	All	9300	7600-7629	2,799,057.15
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	11,272.91
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)				9,426,049.26
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	38,880.11
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)				48,841,531.21
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)				1,076.56
B. Expenditures per ADA (Line I.E divided by Line II.A)				45,368.15

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)	48,841,531.21	45,368.15
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>

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	12,507,736.67		12,507,736.67			13,571,759.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	4,601,049.68		4,601,049.68			5,811,491.53
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	17,108,786.35	0.00	17,108,786.35			19,383,250.53
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	870.25	0.00	870.25			938.58
5. Other ADA (Preload/Line B4, PY column)	29,272.68	0.00	29,272.68			28,838.03
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	13,571,759.00		13,571,759.00			13,571,759.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	4,992,457.00		4,992,457.00			4,992,457.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2021-22			Adjustments to 2022-23		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)		0.00				0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)		0.00				0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA		0.00				0.00
15. Adjustments to Other ADA		0.00				0.00
B. CURRENT YEAR GANN ADA	2022-23 Annual Report			2023-24 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	938.58	0.00	938.58	938.58	0.00	938.58
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Current Year ADA (Lines B1 through B2)	938.58	0.00	938.58	938.58	0.00	938.58
CURRENT YEAR DISTRICT ADA	2022-23 P2 Report			2023-24 P2 Estimate		
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)		28,838.03				28,565.05
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	61,684.53		61,684.53	62,197.00		62,197.00
2. Timber Yield Tax (Object 8022)	8,662.45		8,662.45	8,963.00		8,963.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	1,923.00		1,923.00
4. Secured Roll Taxes (Object 8041)	12,955,960.83		12,955,960.83	11,986,048.22		11,986,048.22
5. Unsecured Roll Taxes (Object 8042)	259,653.53		259,653.53	239,036.00		239,036.00
6. Prior Years' Taxes (Object 8043)	28,031.36		28,031.36	32,727.00		32,727.00
7. Supplemental Taxes (Object 8044)	410,349.02		410,349.02	272,800.00		272,800.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	528,556.66		528,556.66	506,699.00		506,699.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,939.02		3,939.02	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	1,041.90		1,041.90	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	2,349,328.88		2,349,328.88	1,777,449.00		1,777,449.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	16,607,208.18	0.00	16,607,208.18	14,887,842.22	0.00	14,887,842.22
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	16,607,208.18	0.00	16,607,208.18	14,887,842.22	0.00	14,887,842.22
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			386,435.33			439,357.37
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			386,435.33			439,357.37
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	19,348,833.85		19,348,833.85	21,814,547.78		21,814,547.78
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(38,693.00)		(38,693.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	19,310,140.85	0.00	19,310,140.85	21,814,547.78	0.00	21,814,547.78
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	63,144,601.18		63,144,601.18	64,200,805.70		64,200,805.70
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	368,440.28		368,440.28	368,440.28		368,440.28
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			12,507,736.67			13,571,759.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0785			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			14,508,058.34			14,174,345.10
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			4,601,049.68			5,811,491.53
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9852			0.9905
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			4,875,192.19			6,011,861.29
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			19,383,250.53			20,186,206.39
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			16,607,208.18			14,887,842.22
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			3,162,477.68			5,737,721.54
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			116,030.49			119,050.71
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			16,723,238.67			15,006,892.93
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			3,046,447.19			5,618,670.83
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			16,723,238.67			
b. State Subventions (Line D13)			3,046,447.19			
c. Less: Excluded Appropriations (Line C24)			386,435.33			

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) 3,417,182.06
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

n/a

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,117,551.08

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 8.52%

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) 2,859,505.58
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,076,947.17

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	55,575.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	28,625.32
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)	224,313.22
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)	25,155.80
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)	4,270,122.10
9. Carry-Forward Adjustment (Part IV, Line F)	(257,838.69)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,012,283.41
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,172,547.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,091,208.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,852,085.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	25,712.91
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,455,145.81
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)	1,625,167.35
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)	2,245,312.57
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)	774,988.64
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)	2,408,471.11
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)	1,149,404.92
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)	131,569.67
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,315,460.95
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)	51,247,074.60
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)	8.33%
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)	7.83%

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)	4,270,122.10
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	(257,838.69)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(257,838.69)
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:	7.83%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-128919.34) is applied to the current year calculation and the remainder (\$-128919.35) is deferred to one or more future years:	8.08%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-85946.23) is applied to the current year calculation and the remainder (\$-171892.46) is deferred to one or more future years:	8.16%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(257,838.69)

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	266,760.26	24,195.16	9.07%
01	3025	198,533.05	18,006.95	9.07%
01	3183	74,726.33	6,777.67	9.07%
01	3212	570,977.13	51,787.62	9.07%
01	3213	430,522.21	39,048.36	9.07%
01	3305	32,258.78	2,851.22	8.84%
01	3310	374,975.87	28,194.69	7.52%
01	3345	108.00	9.80	9.07%
01	3385	93,796.64	8,507.36	9.07%
01	4035	14,150.63	1,283.46	9.07%
01	5630	116,406.19	10,558.04	9.07%
01	5632	67,239.17	6,098.59	9.07%
01	5810	309,002.87	16,325.86	5.28%
01	6054	11,076.40	1,004.63	9.07%
01	6057	14,235.00	1,291.12	9.07%
01	6266	299,171.14	27,134.82	9.07%
01	6331	183,368.48	16,631.52	9.07%
01	6388	524,817.14	39,401.40	7.51%
01	6500	10,814,241.18	759,272.85	7.02%
01	6510	719,202.56	64,506.07	8.97%
01	6515	13,391.40	1,214.60	9.07%
01	6520	70,207.21	6,367.79	9.07%
01	6546	55,459.68	4,890.57	8.82%
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	191,092.64	17,232.34	9.02%
01	7368	64,142.90	5,817.76	9.07%
01	7422	384,671.49	34,889.70	9.07%
01	7428	97,407.06	8,834.82	9.07%
01	7430	1,566,819.38	141,454.22	9.03%
01	7810	168,171.06	7,470.09	4.44%
01	8150	747,835.72	67,828.70	9.07%
01	9010	8,002,375.49	545,713.02	6.82%
09	3182	202,352.55	18,353.38	9.07%
09	3305	5,403.87	490.13	9.07%

Santa Cruz County Office of Education
Santa Cruz County

Unaudited Actuals
2022-23 Unaudited Actuals
Exhibit A: Indirect Cost Rates Charged to Programs

44 10447 0000000
Form ICR
D8AFAY5RKK(2022-23)

09	3310	1,189.15	107.85	9.07%
09	6500	102,519.74	9,298.54	9.07%
12	5035	179,838.11	16,311.31	9.07%
12	5055	48,699.92	4,417.08	9.07%
12	5160	321,079.78	28,323.78	8.82%
12	6045	6,767.00	514.00	7.60%
12	6100	2,294.86	208.14	9.07%
12	6110	240,323.65	21,797.35	9.07%
12	6123	6,093.68	552.70	9.07%
12	6127	212,568.36	19,279.95	9.07%
12	6128	110,708.24	9,941.47	8.98%
12	9010	187,030.92	16,963.71	9.07%

Unaudited Actuals
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	265,778.82		132,226.34	398,005.16
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	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
6. Total Available (Sum Lines A1 through A5)		868,411.96	19,774.28	218,201.73	1,106,387.97
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	32,341.87	0.00	0.00	32,341.87
2. Classified Salaries	2000-2999	23,086.13	0.00	0.00	23,086.13
3. Employee Benefits	3000-3999	3,765.76	0.00	0.00	3,765.76
4. Books and Supplies	4000-4999	10,271.37	0.00	5,172.80	15,444.17
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	35.21	0.00		35.21
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
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	0.00
7. Tuition	7100-7199	0.00	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		0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00	0.00		0.00
9. Transfers of Indirect Costs	7300-7399	0.00	0.00		0.00
10. Debt Service	7400-7499	0.00	0.00		0.00
11. All Other Financing Uses	7630-7699	0.00	0.00		0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		69,500.34	0.00	15,172.80	84,673.14
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	798,911.62	19,774.28	203,028.93	1,021,714.83
D. COMMENTS:					
Educational and instructional online curriculum					

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.

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	T (
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		
1110	Regular Education, K-12	2,185,587.50	59,612.41	2,245,199.91	254,024.76		
3100	Alternative Schools	0.00	0.00	0.00	0.00		
3300	Independent Study Centers	0.00	0.00	0.00	0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00		
3500	County Community Schools	13,160,633.24	1,651,836.18	14,812,469.42	1,675,901.55		
3550	Community Day Schools	0.00	0.00	0.00	0.00		
3600	Juvenile Courts	1,403,044.05	156,510.16	1,559,554.21	176,449.94		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		
3800	Career Technical Education	0.00	0.00	0.00	0.00		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	21,730.05	0.00	21,730.05	2,458.57		
4630	Adult Career Technical Education	231,047.96	18,230.09	249,278.05	28,203.63		
4760	Bilingual	0.00	0.00	0.00	0.00		
4850	Migrant Education	0.00	0.00	0.00	0.00		
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		
5000-5999	Special Education	12,850,467.99	1,463,349.11	14,313,817.10	1,619,483.40		
6000	Regional Occupational Ctr/Prg (ROC/P)	1,191,647.57	51,044.26	1,242,691.83	140,599.73		
Other Goals							
7110	Nonagency - Educational	11,272.91	0.00	11,272.91	1,275.43		
7150	Nonagency - Other	0.00	0.00	0.00	0.00		
8100	Community Services	1,853,700.48	0.00	1,853,700.48	209,730.02		
8500	Child Care and Development Services	1,957,971.61	0.00	1,957,971.61	221,527.39		
8600	County Services to Districts	10,645,771.69	0.00	10,645,771.69	1,204,476.09		
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					8,403.74	
----	Other Outgo					6,742,634.25	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation [(Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	185,522.05		
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(118,309.49)		
----	Total County School Service and Charter Schools Funds Expenditures	45,512,875.05	3,400,582.21	48,913,457.26	5,601,343.07	6,751,037.99	

Unaudited Actuals
2022-23
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operation (Functions 818400)
Instructional Goals											
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
1110	Regular Education, K-12	758,384.95	0.00	385,711.84	176,365.59	18,966.82	0.00	0.00			C
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3500	County Community Schools	7,651,631.76	1,195,319.67	624,344.35	1,821,028.53	1,145,115.26	0.00	14,440.00			413,497
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3600	Juvenile Courts	954,653.96	0.00	31,868.74	277,363.29	135,130.49	0.00	0.00			4,027
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4620	Adult Correctional Education	21,730.05	0.00	0.00	0.00	0.00	0.00	0.00			C
4630	Adult Career Technical Education	229,226.54	0.00	0.00	0.00	1,821.42	0.00	0.00			C
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			C
5000-5999	Special Education	9,101,340.91	21,048.93	0.00	824,735.58	2,684,871.02	0.00	0.00			192,505
6000	ROC/P	443,438.19	332,507.52	284,223.50	124,298.36	0.00	0.00	0.00			C
Other Goals											
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	11,272.91	0.00	0.00	C
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	C
8100	Community Services		544.00	0.00	111,049.61	38,475.62	0.00		1,699,386.77	0.00	4,244
8500	Child Care and Development Services	33,272.64	1,090,379.81	0.00	0.00	13,560.12	0.00		820,759.04	0.00	C
8600	County Services to Districts		4,622,969.52	455,568.76	660,254.24	1,956,529.87	0.00	0.00		2,946,469.07	3,980
Total Direct Charged Costs		19,193,679.00	7,262,769.45	1,781,717.19	3,995,095.20	5,994,470.62	0.00	25,712.91	2,520,145.81	2,946,469.07	618,255

* Functions 7100-7199 for goals 8100

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,612.41	0.00	0.00	59,612.41
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	545,444.39	1,106,391.79	0.00	1,651,836.18
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	98,260.20	58,249.96	0.00	156,510.16
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	18,230.09	0.00	0.00	18,230.09
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	474,529.32	988,819.79	0.00	1,463,349.11
6000	ROC/P	51,044.26	0.00	0.00	51,044.26
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		1,247,120.67	2,153,461.54	0.00	3,400,582.21

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,647,542.67
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	55,575.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,931,826.86
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,084,708.03
5	Total Central Administration Costs in County School Service and Charter Schools Funds	5,719,652.56
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	45,512,875.05
2	Total Allocated Costs (from Form PCR, Column 2, Total)	3,400,582.21
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	48,913,457.26
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	131,569.67
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,315,460.95
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	192,707.51
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,639,738.13
D. Total Direct Charged and Allocated Costs (B3 + C5)		50,553,195.39
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		11.31%

Unaudited Actuals
2022-23
County School Service and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	
Food Services (Objects 1000-5999, 6400-6920)	0.00				
Enterprise (Objects 1000-5999, 6400-6920)		0.00			
Facilities Acquisition & Construction (Objects 1000-6700)			8,403.74		
Other Outgo (Objects 1000 - 7999)				6,742,634.25	
Total Other Costs	0.00	0.00	8,403.74	6,742,634.25	

Unaudited Actuals
2022-23
Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	71,580.89	559,735.41	615,804.38	0.00	2,153,461.53	0.00	0.00
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	3.27	3.27	3.27	3.27			
3100 Alternative Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3500 County Community Schools	29.92	29.92	29.92	29.92	30.96		
3550 Community Day Schools							
3600 Juvenile Courts	5.39	5.39	5.39	5.39	1.63		
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education	1.00	1.00	1.00	1.00			
4760 Bilingual							
4850 Migrant Education							
4900 Other Supplemental Education							
5000-5999 Special Education (allocated to 5001)	26.03	26.03	26.03	26.03	27.67		
6000 ROC/P	2.80	2.80	2.80	2.80			
Other Goals							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
8600 County Services to Districts							
Other Funds							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	68.41	68.41	68.41	68.41	60.26	0.00	0.00

Multi-Year Projections

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



SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2022-23
2022-23 Unaudited Actuals

	Various General Unrestricted	06XX/1400 Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	CATS Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	11,821,064	11,735,099	-	23,556,163	9,185,266	-	-	-	9,185,266	32,741,429
Federal Revenues	1,784	-	-	1,784	582,807	2,500,479	-	-	3,083,286	3,085,070
Federal Pass Through	3,318,821	-	-	3,318,821	-	-	-	-	-	3,318,821
Other State Revenues	350,149	783	-	350,932	3,567,900	5,296,210	-	-	8,864,110	9,215,042
Other Local Revenues	1,771,571	3,998	-	1,775,569	-	-	-	10,282,152	10,282,152	12,057,721
Total Revenue	17,263,390	11,739,880	-	29,003,269	13,335,973	7,796,689	-	10,282,152	31,414,814	60,418,084
Expenditures										
Certificated Salaries	1,849,600	4,478,515	-	6,328,115	3,652,227	1,504,676	-	1,427,902	6,584,806	12,912,920
Classified Salaries	5,023,509	1,752,104	66,727	6,842,340	3,174,070	1,902,075	347,752	2,099,278	7,523,175	14,365,515
Employee Benefits	3,740,552	3,289,013	45,461	7,075,026	4,428,377	2,240,193	243,807	1,686,133	8,598,509	15,673,535
Books and Supplies	579,144	270,221	5,843	855,207	118,411	376,187	37,092	484,085	1,015,774	1,870,981
Services, Other Operating Expenditures	1,788,017	1,107,130	3,954	2,899,101	1,005,324	1,228,233	119,185	2,361,772	4,714,514	7,613,615
Capital Outlay	197,846	8,404	-	206,250	-	79,787	-	-	79,787	286,037
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	3,318,821	-	-	3,318,821	-	-	-	-	-	3,318,821
Indirect Costs	(3,139,958)	990,624	11,064	(2,138,270)	875,815	502,354	67,829	545,713	1,991,710	(146,559)
Total Expenditures	13,357,530	11,896,010	133,049	25,386,590	13,254,224	7,833,505	815,664	9,229,638	31,133,031	56,519,620
Interfund Transfers										
Transfers In	360,626	-	-	360,626	-	-	-	-	-	360,626
Transfers Out	(1,720,000)	(25,000)	-	(1,745,000)	-	-	-	(1,054,057)	(1,054,057)	(2,799,057)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,618,688)	(54,346)	133,049	(1,539,984)	37,256	43,272	1,375,000	84,456	1,539,984	-
Total Transfers	(2,978,062)	(79,346)	133,049	(2,924,359)	37,256	43,272	1,375,000	(969,601)	485,927	(2,438,432)
Beginning Balance	24,852,275	3,117,887	-	27,970,162	28,646	3,340,070	413,044	1,849,072	5,630,832	33,600,994
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	24,852,275	3,117,887	-	27,970,162	-	28,646	3,340,070	413,044	5,630,832	33,600,994
Net Increase (Decrease) in Fund Balance	927,797	(235,476)	-	692,321	119,006	6,457	559,336	82,913	767,712	1,460,033
Ending Fund Balance	25,780,072	2,882,411	-	28,662,483	-	147,652	3,346,527	972,380	6,398,544	35,061,027
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	147,652	3,346,527	972,380	1,931,985	6,398,544	6,398,544
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	24,374,744	2,882,411	-	27,257,155	-	-	-	-	-	27,257,155
Assigned (Deferred Maintenance)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2022-23
2022-23 Unaudited Actuals

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues												
LCFF Revenues	32,741,429	1,641,102	-	-	-	-	500,000	-	-	-	-	34,882,531
Federal Revenues	3,085,070	227,897	-	46,645	601,057	64,577	-	-	-	-	-	4,025,246
Federal Pass Through	3,318,821	-	5,040,520	-	-	-	-	-	-	-	-	8,359,341
Other State Revenues	9,215,042	548,816	7,931,132	77,433	737,649	87,911	-	-	960,726	-	-	19,558,709
Other Local Revenues	12,057,721	308,703	252,408	4,068	247,784	1,339	15,438	18,020	169,433	-	1,883,206	14,958,120
Total Revenue	60,418,084	2,726,518	13,224,060	128,146	1,586,491	153,827	515,438	18,020	1,130,159	-	1,883,206	81,783,948
Expenditures												
Certificated Salaries	12,912,920	761,331	-	43,935	5,381	-	-	-	-	-	-	13,723,568
Classified Salaries	14,365,515	312,038	-	29,518	411,086	-	-	-	-	-	-	15,118,156
Employee Benefits	15,673,535	566,681	-	44,380	246,505	-	-	-	-	-	-	16,531,101
Books and Supplies	1,870,981	70,398	-	13,737	50,395	192,708	-	-	-	-	-	2,198,219
Services, Other Operating Expenditures	7,613,615	208,464	-	-	708,905	-	41,516	-	-	-	743,402	9,315,901
Capital Outlay	286,037	-	-	-	-	-	107,671	-	-	-	-	393,708
Other Outgo	624,756	-	5,549,579	-	-	-	-	-	-	-	-	6,174,335
Pass Through	3,318,821	-	6,604,879	-	-	-	-	-	-	-	-	9,923,701
Indirect Costs	(146,559)	28,250	-	-	118,309	-	-	-	-	-	-	(0)
Total Expenditures	56,519,620	1,947,161	12,154,458	131,570	1,540,582	192,708	149,188	-	-	-	743,402	73,378,688
Interfund Transfers												
Transfers In	360,626	-	-	-	-	25,000	-	520,000	-	2,254,057	-	3,159,683
Transfers Out	(2,799,057)	-	-	-	-	-	-	-	(360,626)	-	-	(3,159,683)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	0	-	-	-	-	-	-	0
Total Transfers	(2,438,432)	-	-	-	0	25,000	-	520,000	(360,626)	2,254,057	-	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	1,460,033	779,357	1,069,601	(3,423)	45,909	(13,880)	366,250	538,020	769,534	2,254,057	1,139,804	8,405,262
Ending Fund Balance	35,061,027	1,582,828	1,376,835	16,435	146,116	45,638	1,378,263	3,104,802	737,923	2,254,057	12,059,549	57,763,474
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	6,398,544	419,976	1,376,835	16,435	143,231	45,638	-	-	737,923	-	12,059,549	21,198,131
Committed	-	-	-	-	-	-	1,378,263	-	-	-	-	1,378,263
Assigned	27,257,155	1,104,437	-	-	2,886	-	-	-	-	-	-	28,364,478
Assigned (Deferred Maintenance)	1,405,328	-	-	-	-	-	-	-	-	-	-	1,405,328
Committed (COPS)	-	-	-	-	-	-	-	-	-	2,254,057	-	2,254,057
Reserve for Economic Certainty	-	58,415	-	-	-	-	-	3,104,802	-	-	-	3,163,217

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2022-23 Unaudited Actuals

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	11,937,428	13,611,721	-	25,549,149	8,206,393	-	-	-	8,206,393	33,755,542
Federal Revenues	-	-	-	-	518,492	2,262,659	-	-	2,781,151	2,781,151
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	288,304	-	-	288,304	6,497,451	2,414,305	-	-	8,911,756	9,200,060
Other Local Revenues	1,773,938	-	-	1,773,938	-	-	-	9,696,346	9,696,346	11,470,285
Total Revenue	18,499,670	13,611,721	-	32,111,391	15,222,336	4,676,964	-	9,696,346	29,595,647	61,707,038
Expenditures										
Certificated Salaries	2,146,268	5,399,233	-	7,545,500	3,992,418	1,140,163	-	1,477,239	6,609,820	14,155,320
Classified Salaries	6,514,728	2,014,467	88,855	8,618,050	3,781,695	1,589,313	431,840	2,459,338	8,262,185	16,880,235
Employee Benefits	4,855,008	4,027,814	63,977	8,946,799	5,305,478	2,369,676	309,794	1,977,082	9,962,030	18,908,829
Books and Supplies	915,212	859,481	54,116	1,828,809	108,573	339,724	52,785	251,334	752,415	2,581,224
Services, Other Operating Expenditures	3,443,061	1,489,618	9,220	4,941,899	1,444,229	727,603	262,127	2,535,841	4,969,801	9,911,700
Capital Outlay	50,000	200,000	-	250,000	-	-	-	-	-	250,000
Other Outgo	-	-	-	-	-	-	-	624,755	624,755	624,755
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,015,248)	1,181,681	8,054	(1,825,512)	896,661	225,208	86,974	494,611	1,703,454	(122,058)
Total Expenditures	19,409,029	15,172,294	224,222	34,805,545	15,529,054	6,391,686	1,143,520	9,820,200	32,884,461	67,690,006
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(60,850)	-	(60,850)	-	-	-	-	-	(60,850)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,638,359)	(283,583)	224,222	(1,697,719)	306,719	8,476	1,200,000	182,524	1,697,719	-
Total Transfers	(1,638,359)	(344,433)	224,222	(1,758,569)	306,719	8,476	1,200,000	182,524	1,697,719	(60,850)
Beginning Balance	25,780,072	2,882,411	-	28,662,483	147,652	3,346,527	972,380	1,931,985	6,398,544	35,061,027
Net Increase (Decrease) in Fund Balance	(2,547,717)	(1,905,006)	-	(4,452,723)	-	(1,706,246)	56,480	58,671	(1,591,095)	(6,043,818)
Ending Fund Balance	23,232,355	977,405	-	24,209,760	147,652	1,640,281	1,028,860	1,990,656	4,807,449	29,017,209
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	147,652	1,640,281	1,028,860	1,990,656	4,807,449	4,807,449
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	21,827,027	977,405	-	22,804,432	-	-	-	-	-	22,804,432
Assigned (Deferred Maintenance)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2023-24
2022-23 Unaudited Actuals

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues												
LCFF Revenues	33,755,542	1,771,848	-	-	-	-	200,000	-	-	-	-	35,727,390
Federal Revenues	2,781,151	166,366	-	-	319,207	77,500	-	-	-	-	-	3,344,224
Federal Pass Through	4,500,000	-	3,796,855	-	-	-	-	-	-	-	-	8,296,855
Other State Revenues	9,200,060	239,954	3,382,532	61,143	756,768	73,500	-	-	-	-	-	13,713,957
Other Local Revenues	11,470,285	315,600	45,000	1,200	238,853	500	13,000	40,000	14,000	-	1,500,000	13,638,438
Total Revenue	61,707,038	2,493,768	7,224,387	62,343	1,314,828	151,500	213,000	40,000	14,000	-	1,500,000	74,720,864
Expenditures												
Certificated Salaries	14,155,320	980,503	-	11,979	5,492	-	-	-	-	-	-	15,153,294
Classified Salaries	16,880,235	494,382	-	24,129	391,565	-	-	-	-	-	-	17,790,310
Employee Benefits	18,908,829	890,362	-	22,167	237,774	-	-	-	-	-	-	20,059,132
Books and Supplies	2,581,224	71,816	-	-	100,140	211,850	50,000	-	-	-	-	3,015,031
Services, Other Operating Expenditures	9,911,700	237,273	-	-	486,118	-	655,000	-	-	-	809,786	12,099,877
Capital Outlay	250,000	-	-	-	-	-	-	-	-	-	-	250,000
Other Outgo	624,755	-	3,382,532	-	-	-	-	-	-	-	-	4,007,287
Pass Through	4,500,000	-	3,796,855	-	-	-	-	-	-	-	-	8,296,855
Indirect Costs	(122,058)	24,012	-	2,869	95,177	-	-	-	-	-	-	-
Total Expenditures	67,690,006	2,698,348	7,179,387	61,143	1,316,266	211,850	705,000	-	-	-	809,786	80,671,785
Interfund Transfers												
Transfers In	-	-	-	-	-	60,850	-	-	-	-	-	60,850
Transfers Out	(60,850)	-	-	-	-	-	-	-	-	-	-	(60,850)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(60,850)	-	-	-	-	60,850	-	-	-	-	-	-
Beginning Balance	35,061,027	1,582,828	1,376,835	16,435	146,116	45,638	1,378,263	3,104,802	737,923	2,254,057	12,059,549	57,763,474
Net Increase (Decrease) in Fund Balance	(6,043,818)	(204,580)	45,000	1,200	(1,437)	500	(492,000)	40,000	14,000	-	690,214	(5,950,921)
Ending Fund Balance	29,017,209	1,378,248	1,421,835	17,635	144,679	46,138	886,263	3,144,802	751,923	2,254,057	12,749,763	51,812,552
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	4,807,449	173,279	1,421,835	17,635	140,756	46,138	-	-	751,923	-	12,749,763	20,108,779
Committed	-	-	-	-	-	-	886,263	-	-	-	-	886,263
Assigned	22,804,432	1,124,019	-	-	3,923	-	-	3,144,802	-	-	-	27,077,176
Assigned (Deferred Maintenance)	1,405,328	-	-	-	-	-	-	-	-	-	-	1,405,328
Committed (COPS)	-	-	-	-	-	-	-	-	-	2,254,057	-	2,254,057
Reserve for Economic Certainty	-	80,950	-	-	-	-	-	-	-	-	-	80,950

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2022-23 Unaudited Actuals

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
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	23,232,355	977,405	-	24,209,760	147,652	1,640,281	1,028,860	1,990,656	4,807,449	29,017,209
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	21,109,149	307,412	-	21,416,561	147,652	1,580,896	915,464	2,171,381	4,815,394	26,231,954
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	147,652	1,580,896	915,464	2,171,381	4,815,394	4,815,394
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,703,821	307,412	-	20,011,233	-	-	-	-	-	20,011,233
Assigned (Deferred Maintenance)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
2022-23 Unaudited Actuals

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
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	21,109,149	307,412	-	21,416,561	147,652	1,580,896	915,464	2,171,381	4,815,394	26,231,954
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	19,922,494	(449,635)	-	19,472,859	147,652	1,615,969	770,685	2,152,038	4,686,344	24,159,202
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	147,652	1,615,969	770,685	2,152,038	4,686,344	4,686,344
Assigned	18,517,166	(449,635)	-	18,067,531	-	-	-	-	-	18,067,531
Assigned (Deferred Maintenance)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	-	-	-	-	-	-	-	-	-	-



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.1

Board Meeting Date: October 19, 2023

☒ **Action**

☐ **Information**

TO: County Board of Education

FROM: Troy Cope, Executive Director, Human Resources

SUBJECT: Personnel Commission Vacancy: Appointment of Nominee

BACKGROUND

The Board will be informed of the nominee for the appointment as the joint-appointee to the Santa Cruz County Office of Education Personnel Commission, Lawrence Lane, and will publicly announce the intended appointee to fill a vacancy that will exist on December 1, 2023. (Merit Rule 2.102 B).

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve appointment of nominee.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.2

Board Meeting Date: October 19, 2023

☒

Action

☐

Information

TO: County Board of Education

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

SUBJECT: Adopt Resolution #23-33: Gann Amendment Appropriations Limit

BACKGROUND

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

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Adopt Resolution #23-33: Gann Amendment Appropriations Limit



RESOLUTION #23-33
GANN AMENDMENT APPROPRIATIONS LIMIT

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

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

WHEREAS, the Santa Cruz County Office of Education must establish a Gann Limit for the 2022-2023 fiscal year and a projected Gann Limit for the 2023-2024 fiscal year in accordance with the provisions of Division 9 (commencing with Section 7900) of Title I of the Government Code;

NOW, THEREFORE, BE IT RESOLVED that the governing board of the Office of the Santa Cruz County Superintendent of Schools does provide public notice that the attached calculations and documentation of the 2022-2023 and 2023-2024 Gann Limits are made in accord with applicable constitutional and statutory law and that the board does hereby declare that the appropriations in the 2022-2023 and 2023-2024 fiscal years do not exceed the limitations imposed by Article XIII B;

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

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 19th day of October 2023, by the following vote:

Ayes:

Nays:

Abstain:

Absent:

Bruce Van Allen, President
Santa Cruz County Board of Education

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

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2021-22 Actual			2022-23 Actual		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	12,507,736.67		12,507,736.67			13,571,759.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	4,601,049.68		4,601,049.68			5,811,491.53
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	17,108,786.35	0.00	17,108,786.35			19,383,250.53
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	870.25	0.00	870.25			938.58
5. Other ADA (Preload/Line B4, PY column)	29,272.68	0.00	29,272.68			28,838.03
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	13,571,759.00		13,571,759.00			13,571,759.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	4,992,457.00		4,992,457.00			4,992,457.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2021-22			Adjustments to 2022-23		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)		0.00				0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)		0.00				0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA		0.00				0.00
15. Adjustments to Other ADA		0.00				0.00
B. CURRENT YEAR GANN ADA	2022-23 Annual Report			2023-24 Annual Estimate		
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	938.58	0.00	938.58	938.58	0.00	938.58
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Current Year ADA (Lines B1 through B2)	938.58	0.00	938.58	938.58	0.00	938.58
CURRENT YEAR DISTRICT ADA	2022-23 P2 Report			2023-24 P2 Estimate		
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)		28,838.03				28,565.05
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2022-23 Actual			2023-24 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	61,684.53		61,684.53	62,197.00		62,197.00
2. Timber Yield Tax (Object 8022)	8,662.45		8,662.45	8,963.00		8,963.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	1,923.00		1,923.00
4. Secured Roll Taxes (Object 8041)	12,955,960.83		12,955,960.83	11,986,048.22		11,986,048.22
5. Unsecured Roll Taxes (Object 8042)	259,653.53		259,653.53	239,036.00		239,036.00
6. Prior Years' Taxes (Object 8043)	28,031.36		28,031.36	32,727.00		32,727.00
7. Supplemental Taxes (Object 8044)	410,349.02		410,349.02	272,800.00		272,800.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	528,556.66		528,556.66	506,699.00		506,699.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	3,939.02		3,939.02	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	1,041.90		1,041.90	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	2,349,328.88		2,349,328.88	1,777,449.00		1,777,449.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C16)	16,607,208.18	0.00	16,607,208.18	14,887,842.22	0.00	14,887,842.22
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	16,607,208.18	0.00	16,607,208.18	14,887,842.22	0.00	14,887,842.22
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			386,435.33			439,357.37
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			386,435.33			439,357.37
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	19,348,833.85		19,348,833.85	21,814,547.78		21,814,547.78
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(38,693.00)		(38,693.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	19,310,140.85	0.00	19,310,140.85	21,814,547.78	0.00	21,814,547.78
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	63,144,601.18		63,144,601.18	64,200,805.70		64,200,805.70
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	368,440.28		368,440.28	368,440.28		368,440.28
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			12,507,736.67			13,571,759.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0785			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			14,508,058.34			14,174,345.10
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			4,601,049.68			5,811,491.53
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9852			0.9905
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			4,875,192.19			6,011,861.29
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			19,383,250.53			20,186,206.39
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			16,607,208.18			14,887,842.22
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			3,162,477.68			5,737,721.54
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			116,030.49			119,050.71
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			16,723,238.67			15,006,892.93
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			3,046,447.19			5,618,670.83
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			16,723,238.67			
b. State Subventions (Line D13)			3,046,447.19			
c. Less: Excluded Appropriations (Line C24)			386,435.33			



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.3

Board Meeting Date: October 19, 2023

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Action

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Information

TO: County Board of Education

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

SUBJECT: Adopt Resolution #23-34: Recognizing National Native American Heritage Month

BACKGROUND

In the US, November 1 through November 30 is recognized as National Native American Heritage Month. National Native American Heritage Month is an opportunity to consider and recognize the contributions of Native Americans to the history of the United States. The Santa Cruz County Board of Education urges school districts in Santa Cruz County to observe National Native American Heritage Month and Native American Heritage Day with appropriate programs and activities.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Adopt Resolution #23-34: Recognizing National Native American Heritage Month



RESOLUTION #23-34
RECOGNIZING NATIONAL NATIVE AMERICAN HERITAGE MONTH

WHEREAS, from November 1, 2023, through November 30, 2023, the United States celebrates National Native American Heritage Month; and

WHEREAS, National Native American Heritage Month is an opportunity to consider and recognize the contributions of Native Americans to the history of the United States;

WHEREAS, Native Americans are descendants of the original, indigenous inhabitants of what is now the United States;

WHEREAS, the Bureau of the Census estimated that, in 2010, there were more than 5,000,000 individuals of Native American descent in the United States, including 1.8% of Santa Cruz County residents;

WHEREAS, the Amah Mutsun Tribal Band comprises the descendants of Mutsun-speaking indigenous peoples taken to Mission Santa Cruz and Mission San Juan Bautista; and

WHEREAS, in 2013, the Amah Mutsun Tribal Band founded the Amah Mutsun Land Trust, a nonprofit actively working to protect and conserve cultural sites, research and restore traditional stewardship and land management practices, honor indigenous ancestors, and educate the public on the importance of traditional Mutsun stewardship;

NOW, THEREFORE, BE IT RESOLVED, that the Santa Cruz County Board of Education recognizes the month of November as National Native American Heritage Month and recognizes the Friday after Thanksgiving as Native American Heritage Day in accordance with section 2(10) of the Native American Heritage Day Act of 2009 (Public Law 111–33; 123 Stat. 1923); and

BE IT FURTHER RESOLVED, that the Santa Cruz County Board of Education urges school districts in Santa Cruz County to observe National Native American Heritage Month and Native American Heritage Day with appropriate programs and activities.

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 19th day of October 2023, by the following vote:

Ayes:

Nays:

Abstain:

Absent:

Bruce Van Allen, President
Santa Cruz County Board of Education

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



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 9.4

Board Meeting Date: October 19, 2023

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Action

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Information

TO: County Board of Education

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

SUBJECT: Adopt Resolution #23-35: Recognizing United Against Hate Week

BACKGROUND

Hate has no place in society, and least of all on our school campuses. Alongside our school districts, the Santa Cruz COE and County Board of Education rejects hatred, racism, prejudice, violence, and bullying in all forms. We are committed to ensuring our schools are safe and welcoming spaces for learners of all identities. We are encouraging recognition of United Against Hate Week at all schools within our community from Sunday, November 12, through Saturday, November 18.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Adopt Resolution #23-35: Recognizing United Against Hate Week



RESOLUTION #23-35

RESOLUTION RECOGNIZING UNITED AGAINST HATE WEEK

WHEREAS, hate has no place in society, least of all on our school campuses; and

WHEREAS, the Santa Cruz County Board of Education rejects hatred, racism, prejudice, violence, and bullying in all forms; and

WHEREAS, the Santa Cruz County Board of Education is committed to ensuring our schools are safe and welcoming spaces for learners of all identities; and

WHEREAS, Sunday, November 12th, through Saturday, November 18th, is recognized annually as United Against Hate Week, an opportunity to come together and reflect; and

WHEREAS, United Against Hate Week emerged from the response of Berkeley and other East Bay civic leaders to a series of extremist demonstrations in 2017; and

WHEREAS, this week has since grown to include more than 200 communities and is continuing to expand; and

WHEREAS, we encourage recognition of United Against Hate Week at all schools within our community; and

WHEREAS, this week calls for local civic action by people in every community to stop the hate and implicit biases that continue to impact too many members of our community; and

WHEREAS, this week is an important opportunity to learn about ongoing efforts at schools and across our community and to join in solidarity around a clear message: Hate has no place here; and

WHEREAS, our school districts and County Office of Education have created a toolkit with activity ideas for elementary and secondary students, sample social media posts, and information about local and national events; and

WHEREAS, sadly, acts of hatred appear to be on the rise; and

WHEREAS, California saw a staggering uptick in hate crimes from 2020 to 2021, and Santa Cruz County was no different; and

WHEREAS, data compiled by the California Department of Justice shows hate-related offenses more than doubled in our county, from 16 in 2020 to 43 in 2021;

WHEREAS, the misguided narratives propping up hatred and intolerance that continue to be present in our society represent a sign of the work yet to be done;

NOW, THEREFORE, BE IT RESOLVED, the Santa Cruz County Board of Education and Santa Cruz County Office of Education are firmly committed to building our shared understanding of where inequities persist; and

BE IT FURTHER RESOLVED, the Santa Cruz County Board of Education and Santa Cruz County Office of Education recognize Sunday, November 12th, through Saturday, November 18th, as United Against Hate Week.

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 19th day of October 2023, by the following vote:

Ayes:

Nays:

Abstain:

Absent:

Bruce Van Allen, President
Santa Cruz County Board of Education

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