



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 • Mr. Edward Estrada • Ms. Sandra Nichols
Ms. Sue Roth • Mr. Abel Sanchez • Mr. Bruce Van Allen

Student Trustee: Mr. Oscar Alvarez-Delgado

**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, March 21, 2024
4:00 pm
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/87431219051>

Alternatively, join by phone using the following phone number at the time of the meeting:

Phone Number: +1 (669) 900-6833
Meeting ID: 874 3121 9051

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 March 21st. 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 21 de marzo. Cada individuo solo puede hacer un comentario por tema.

AGENDA

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

Sue Roth (President), Ed Acosta, Alyssa Alto, Edward Estrada, Sandra Nichols, Abel Sanchez, Bruce Van Allen
Oscar Alvarez-Delgado (Student Trustee)
Faris Sabbah (Secretary)

1.1 Board Member Remote Attendance Approval

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

- Just Cause, or Emergency Circumstances
- Board Approval

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

Motion &

Roll Call Vote: Sue Roth (President)

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbah 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 outside 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. CONSENT AGENDA

All items appearing on the consent agenda are recommended actions that are considered to be 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.

- 5.0.1 Minutes of the Regular Board Meeting held on February 15, 2024
- 5.0.2 Routine Budget Revisions
- 5.0.3 Donations
- 5.0.4 Department of Rehabilitation Contract for the WeWork Program

5.1 DEFERRED CONSENT ITEMS (if required)

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

6. CORRESPONDENCE

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

7. REPORTS, DISCUSSIONS, AND PRESENTATIONS

7.1 Labor Negotiations - “Sunshine” the California School Employees Association (CSEA), Chapter #484, Proposed Changes to Four Articles within the 2024-2025 Classified Employee Bargaining Unit Agreement to the Santa Cruz County Superintendent of Schools

The designated representative of the California School Employees Association, Chapter #484, representing classified staff, will propose changes to the following articles within the 2024-2025 Classified Employee Unit Agreement to the Santa Cruz County Superintendent of Schools: Article 2 regarding term, Article 11 regarding Pay and Allowances, Article 12 regarding Health & Welfare Benefits, and Article 23 regarding Compensation for Training.

Presenter(s): Rory Bruce, President, CSEA Chapter 484

7.2 Labor Negotiations - “Sunshine” with the Santa Cruz County Employees Association (CSEA)

The Santa Cruz County Office of Education will sunshine the 2024-2025 Agreement to the California School Employees Association.

Presenter(s): Liann Reyes, Deputy Superintendent-Business Service

7.3 Santa Cruz COE 2024 STEAM Expo Presentation

The Board will receive a presentation on the 2024 STEAM Expo held on March 9, 2024. The Expo highlighted science, technology, engineering, arts, and mathematic programs from across the County.

Presenter(s): Dr. Angela Meeker, Associate Superintendent, Educational Services
Miguel F. Aznar, Lead Judge, Santa Cruz County Science Fair
Audrey Sirota, VAPA Coordinator, Educational Services

7.4 Santa Cruz COE 2023-2024 Second Interim Financial Report

EDC 1240(j) requires that the Superintendent certify the Second Interim Financial Report and present it to the Board in a public meeting for review prior to filing the report with the State Department of Education.

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

8. NEW BUSINESS AND ACTION ITEMS

8.1 Approval of Resolution #24-08 Recognizing April as Bilingual/Multilingual Advocacy Month

Forty-two percent of Santa Cruz County's students, TK-12th grade, are multilingual learners: students who are developing proficiency in two or more languages, including students who are learning English as an additional language in school. The Board will be asked to adopt Resolution #24-08 recognizing April as National Bilingual/Multilingual Learner Advocacy Month.

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

Motion &
Roll Call Vote: Sue Roth (President)

8.2 Approval of Resolution #24-09 In Recognition of Environmental Awareness Week

April 19-23, 2024, is National Environmental Education Week - the nation's largest celebration of environmental education. Schools in Santa Cruz County recognize the central importance of environmental education and seek to provide learning opportunities and avenues for student engagement in environmental concerns. The Board will consider adopting Resolution #24-09.

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

Motion &
Roll Call Vote: Sue Roth (President)

8.3 Approval of Resolution #24-10 In Recognition of National Child Abuse Prevention Month

Each year, millions of reports of child abuse are reported to child protective services in the U.S. The Board will be asked to adopt Resolution #24-10 in Recognition of National Child Abuse Prevention Month.

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

Motion &
Roll Call Vote: Sue Roth (President)

8.4 Approval of Resolution #24-11 In Recognition of National Arab American Heritage Month

For over a century, Arab Americans have been making valuable contributions to virtually every aspect of American society: medicine, law, business, education, technology, the arts, government, military service, and community culture. The history of Arab Americans in the US. remains neglected or diminished by misconceptions, bigotry, and anti-Arab hate in the forms of crimes and speech. The Board will be asked to adopt Resolution #24-11 in Recognition of National Arab American Heritage Month.

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

Motion &

Roll Call Vote: Sue Roth (President)

9. SUPERINTENDENT’S REPORT

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

10. TRUSTEE REPORTS (3 minutes each)

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

11. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

12. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Santa Cruz County Board of Education
Regular Meeting
April 18, 2024
4:00 p.m.

13. ADJOURNMENT

President Roth will adjourn the meeting.

PLEASE NOTE:

Public Participation:

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

Backup Documentation:

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

Translation Requests:

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

ADA Compliance:

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



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.1

Board Meeting Date: March 21, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Dr. Faris Sabbah, County Superintendent of Schools

SUBJECT: Minutes of the Regular Board Meeting held on February 15, 2024

BACKGROUND

Minutes of the Regular Board Meeting held on February 15, 2024.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve the minutes.



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

Student Trustee: Mr. Oscar Alvarez-Delgado

**Santa Cruz County Board of Education
Regular Board Meeting
Thursday, February 15, 2024
4:00 pm
Boardroom and/or Zoom**

MEETING MINUTES

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

Trustees Present:

Sue Roth (President), Edward Estrada, Sandra Nichols, Abel Sanchez, Bruce Van Allen, Oscar Alvarez-Delgado (Student Trustee)

Trustee Absent (At time of role call):

Alyssa Alto

Trustees Absent:

Ed Acosta

Staff Present:

Dr. Faris Sabbah (Secretary), Elizabeth Burnhamgrau, Denise Guerra-Sanson, Nick Ibarra, Dr. Jennifer Izant-Gonzales, Rishi Lal, Dr. Angela Meeker, Rebecca Olker, Liann Reyes, Verenise Valentin

1.1 Board Member Remote Attendance Approval

Per AB 2449, Trustees may participate in the Board meeting remotely under the following conditions: just cause, or emergency circumstances.

No trustees requested remote participation.

2. PLEDGE OF ALLEGIANCE

Superintendent Sabbah led the Pledge of Allegiance.

Board Approved:

3. APPROVAL OF AGENDA

A motion was made to approve the agenda as presented, except for tabling item 8.1 (Van Allen/Estrada 5-2).

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

Student Trustee Alvarez-Delgado voted yes on this matter.

Trustee Alto arrived at the meeting.

4. PUBLIC COMMENT

No public comments were made.

5. CONSENT AGENDA

- 5.0.1 Minutes of the Regular Board Meeting held on January 18, 2024
- 5.0.2 School Safety Plans
- 5.0.3 Appointment of Becka York to the Community Advisory Committee (CAC)

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

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

Student Trustee Alvarez-Delgado voted yes on this matter.

5.1 DEFERRED CONSENT ITEMS (if required)

None.

6. CORRESPONDENCE

Official correspondence received by the Board was included in the meeting materials.

7. REPORTS, DISCUSSIONS, AND PRESENTATIONS

7.1 Labor Negotiations - “Sunshine” the Santa Cruz County Education Association (SCCEA), Chapter 036, Proposed Changes to Article 6 within the 2024-2025 Certificated Employee Unit Agreement to the Santa Cruz County Superintendent of Schools

Elizabeth Burnhamgrau, President of the Santa Cruz County Education Association (SCCEA), Chapter 036, representing certificated staff, proposed changes to the entire Certificated Employee Unit Agreement with special attention to the following article for the 2024-2025 (Article 2, Term; Article 6, Compensation).

The board received the proposal.

7.2 Labor Negotiations - “Sunshine” with the Santa Cruz County Education Association (SCCEA)

Liann Reyes, Deputy Superintendent-Business Service, proposed to negotiate the provisions in the following Articles of the Collective Bargaining Agreement: Article 2, Term; Article 6, Compensation; Article 10, Leaves; Article 14, Retirement Program, Appendix D.

The board received the proposal.

7.3 2022-2023 Fiscal Year Annual Audit Report

The Board was provided with the 2022-2023 final, audited, prior year financial statements, which the Santa Cruz County Office of Education is required to file with the California Department of Education and the State Controller’s Office. Samantha Moore, Senior Associate from Eide Bailly LLP, presented the report.

7.4 Local Control Accountability Plan (LCAP) Supplement for the Santa Cruz County Office of Education

Senate Bill 114 (2023) added a requirement for LEAs to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA. Dr. Jennifer Izant Gonzales, Director, Alternative Education, presented the update.

7.5 Local Control Accountability Plan (LCAP) Supplement for the Santa Cruz County Career Advancement Charter

Senate Bill 114 (2023) added a requirement for LEAs to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA. Denise Sanson, Executive Director, Student Programs, presented the update.

8. NEW BUSINESS AND ACTION ITEMS

8.1 Approve Cabrillo College District & Santa Cruz County Office Of Education A Dual Enrollment Partnership Agreement

This item was tabled at item 3, approval of the agenda.

8.2 Approval of Resolution #24-05 Recognizing March as Disability Awareness Month

The education of Santa Cruz County's students is fundamental to the economic, social, and intellectual capacity of our community and our society. Students with disabilities share with all students the desire to achieve personal success through education, meaningful work, and family and community ties. In February 1987, President Ronald Reagan officially declared March as National Disabilities Awareness Month. The Board considered adopting Resolution #24-05 Recognizing March as Disability Awareness Month.

A motion was made to approve Resolution #24-05 Recognizing March as Disability Awareness Month (Sanchez/Nichols 6-1).

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

Student Trustee Alvarez-Delgado voted yes on this matter.

8.3 Approval of Resolution #24-06 Recognizing March as Women's History Month

Women of every race, class, and ethnic background have made significant and historic contributions to the growth and strength of our society in countless ways. The Santa Cruz County Board of Education and the County Superintendent of Schools honor the contributions that women have made throughout history and commit to support efforts to improve opportunities for girls and women. The Board was asked to approve this resolution.

A motion was made to approve Resolution #24-06 Recognizing March as Women's History Month (Van Allen/Alvarez-Delgado 6-1).

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

Student Trustee Alvarez-Delgado voted yes on this matter.

8.4 Approval of Resolution #24-07 in Support Of Watsonville Community Hospital Bond Measure N

Support of Measure N by the Santa Cruz County Board of Education underscores a commitment to the health and well-being of the Pajaro Valley and its surrounding communities. Recognizing the pivotal role of accessible, affordable, and high-quality healthcare in fostering community vitality, the resolution emphasizes the importance of enhancing Watsonville Community Hospital (WCH) to meet the evolving needs of the region. The is asked to approve this resolution.

A motion was made to approve Resolution #24-07 in Support Of Watsonville Community Hospital Bond Measure N (Van Allen/Alvarez-Delgado 6-1).

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

Student Trustee Alvarez-Delgado voted yes on this matter.

8.5 Schedule Special Board Meeting

The Board considered scheduling a special Board meeting to participate in a Board Governance workshop hosted by the California School Board Association (CSBA) consultant Luan Rivera on either Saturday, May 18, 2024, Saturday, June 15, 2024, or Saturday, June 29, 2024.

A motion was made to schedule the special board meeting on Saturday, May 18, 2024 (Van Allen/Alto 6-1).

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

Student Trustee Alvarez-Delgado voted yes on this matter.

9. SUPERINTENDENT'S REPORT

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

10. TRUSTEE REPORTS (3 minutes each)

Student Trustee Alvarez-Delgado

He was interviewed for a podcast and participated on a student panel for Santa Cruz Education Day.

Trustee Estrada:

He attended Sequoia graduations, reviewed budgets, and attended SCZBA.

Trustee Nichols:

No report to share.

Trustee Sanchez:

No report to share.

Trustee Van Allen:

He is keeping up the state budget.

Trustee Alto:

No report to share.

President Roth:

1/19/24 Graduations: Sequoia Schools

1/22/24 SCZCSBA: CHATGPT

2/5/24 Agenda Planning Meeting

11. AD HOC/STANDING COMMITTEE REPORTS/ACTIONS

None.

12. SCHEDULE OF MEETINGS AND UPCOMING EVENTS

Santa Cruz County Board of Education

Regular Meeting

March 21, 2024

4:00 p.m.

13. ADJOURNMENT

President Roth adjourned the meeting at 6:10 p.m.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.2

Board Meeting Date: March 21, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent-Business Service

SUBJECT: Routine Budget Revisions

BACKGROUND

Routine budget revisions from December 2023, January 2024, and February 2024. This is a modification of the 2023-2024 approved budget.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Approve the revisions.



MEMO

DATE: March 16, 2024

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: December Budget Revisions

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

Unrestricted:

Budget revisions processed reflect an increase in revenues in the amount of \$600,000; expenditure changes were minimal. Significant changes are as follows:

- \$600,000 Increase in Local Revenue based on updated Interest estimates

Budget Revisions processed in December 2023 had an overall increase to the unrestricted fund balance in the amount of \$570,866.

Restricted:

Budget Revisions processed reflect an increase in restricted revenues in the amount of \$86,543 and an increase in expenses of \$1140,530 due to new and/or revised grant award allocations. Significant changes are as follows:

- \$9,983 Title I Part A, Title II – Revised Allocation - Alternative Education
- \$76,560 Regional Services – Special Education

Budget Revisions processed reflect an increase in expenses of \$1140,530 due to new and/or revised grant award allocations. Significant changes are as follows:

- \$76,560 Contract for Regional Services – Special Education

- \$37,970 Various expenditures to support Mock Trial, Homeless Youth, Title III, and Science Fair/STEAM Expo

Budget revisions processed in December 2023 had an overall decrease to the restricted fund balance in the amount of (\$27,987).

Pacheco Bill Compliance:

One professional services agreement required a budget revision to be processed during December 2023. The Special Education department entered into a contract with AMN Allied Services to provide additional psychologist services for students participating in special education programs for the remainder of the 2023-24 fiscal year. This contract is not to exceed \$76,560 and utilizes Special Education Regional funds.

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 Estimated Actuals reporting processes and begin budget development for the 2024-25 fiscal year.

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 November 30, 2023			December 2023 Budget Revisions Processed			2023-24 Revised Budget as of December 31, 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	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882			\$ -	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882
Federal Revenue	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ 4,500,000	\$ 2,626,697	\$ 7,126,697		\$ 9,983	\$ 9,983	\$ 4,500,000	\$ 2,636,680	\$ 7,136,680
Other State Revenue	\$ 288,304	\$ 8,911,756	\$ 9,200,060	\$ 288,304	\$ 9,405,720	\$ 9,694,024		\$ 76,560	\$ 76,560	\$ 288,304	\$ 9,482,280	\$ 9,770,584
Other Local Revenue	\$ 1,773,938	\$ 9,696,346	\$ 11,470,285	\$ 3,384,313	\$ 10,824,132	\$ 14,208,445	\$ 600,000		\$ 600,000	\$ 3,984,313	\$ 10,824,132	\$ 14,808,445
TOTAL, REVENUES	\$ 32,111,391	\$ 29,595,647	\$ 61,707,038	\$ 37,111,400	\$ 31,143,649	\$ 68,255,048	\$ 600,000	\$ 86,543	\$ 686,543	\$ 37,711,400	\$ 31,230,192	\$ 68,941,591
EXPENDITURES												
Certificated Salaries	\$ 7,545,500	\$ 6,609,820	\$ 14,155,320	\$ 7,635,964	\$ 6,199,518	\$ 13,835,482		\$ 379	\$ 379	\$ 7,635,964	\$ 6,199,898	\$ 13,835,861
Classified Salaries	\$ 8,618,050	\$ 8,262,185	\$ 16,880,235	\$ 8,373,949	\$ 7,994,325	\$ 16,368,274	\$ 2,000		\$ 2,000	\$ 8,375,949	\$ 7,994,325	\$ 16,370,274
Employee Benefits	\$ 8,946,799	\$ 9,962,030	\$ 18,908,829	\$ 8,825,500	\$ 9,366,733	\$ 18,192,234		\$ (12,332)	\$ (12,332)	\$ 8,825,500	\$ 9,354,402	\$ 18,179,902
Books and Supplies	\$ 1,828,809	\$ 752,415	\$ 2,581,224	\$ 1,488,152	\$ 2,622,417	\$ 4,110,568	\$ 23,669	\$ 18,721	\$ 42,390	\$ 1,511,821	\$ 2,641,137	\$ 4,152,958
Services and Other Operating Expenditures	\$ 4,941,899	\$ 4,969,801	\$ 9,911,700	\$ 5,380,284	\$ 5,863,604	\$ 11,243,888	\$ 5,658	\$ 101,420	\$ 107,078	\$ 5,385,942	\$ 5,965,024	\$ 11,350,966
Capital Outlay	\$ 250,000	\$ -	\$ 250,000	\$ 370,000	\$ -	\$ 370,000			\$ -	\$ 370,000	\$ -	\$ 370,000
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ 4,500,000	\$ -	\$ 4,500,000			\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Other Outgo - Transfers of Indirect Costs	\$ (1,825,512)	\$ 1,703,454	\$ (122,058)	\$ (1,944,116)	\$ 1,808,383	\$ (135,733)	\$ (2,193)	\$ 6,341	\$ 4,148	\$ (1,946,309)	\$ 1,814,724	\$ (131,585)
TOTAL EXPENDITURES	\$ 34,805,545	\$ 32,884,461	\$ 67,690,006	\$ 34,629,733	\$ 33,854,980	\$ 68,484,713	\$ 29,134	\$ 114,530	\$ 143,664	\$ 34,658,867	\$ 33,969,510	\$ 68,628,377
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (2,694,154)	\$ (3,288,814)	\$ (5,982,968)	\$ 2,481,667	\$ (2,711,331)	\$ (229,664)	\$ 570,866	\$ (27,987)	\$ 542,879	\$ 3,052,533	\$ (2,739,318)	\$ 313,215
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 60,850	\$ -	\$ 60,850	\$ 1,466,178	\$ 975,000	\$ 2,441,178			\$ -	\$ 1,466,178	\$ 975,000	\$ 2,441,178
				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (1,892,692)	\$ 1,892,692	\$ -			\$ -	\$ (1,892,692)	\$ 1,892,692	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (3,358,870)	\$ 917,692	\$ (2,441,178)	\$ -	\$ -	\$ -	\$ (3,358,870)	\$ 917,692	\$ (2,441,178)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,452,723)	\$ (1,591,095)	\$ (6,043,818)	\$ (877,203)	\$ (1,793,639)	\$ (2,670,842)	\$ 570,866	\$ (27,987)	\$ 542,879	\$ (306,337)	\$ (1,821,626)	\$ (2,127,963)
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	\$ 27,934,777	\$ 4,140,433	\$ 32,075,210	\$ 570,866	\$ (27,987)	\$ 542,879	\$ 28,505,643	\$ 4,112,446	\$ 32,618,089



MEMO

DATE: March 16, 2024

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: February Budget Revisions

Notable changes to the budget processed during the month of February 2024 are as follows:

Unrestricted:

No changes to unrestricted revenue were processed and minimal changes to unrestricted expenditures were processed, resulting in an overall increase to the unrestricted fund balance of \$16,798.

Restricted:

No changes to restricted revenue were processed and minimal changes to restricted expenditures were processed, reflecting an overall increase to the restricted fund balance in the amount of \$31,362.

Pacheco Bill Compliance:

There were no professional service agreements/contracts in excess of \$25,000 that required a budget revision be processed during February 2024.

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 Estimated Actuals and the 2024-25 Budget Development process.

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 January 31, 2024			February 2024 Budget Revisions Processed			2023-24 Revised Budget as of February 29, 2024		
	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	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882			\$ -	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882
Federal Revenue	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ 4,500,000	\$ 3,313,967	\$ 7,813,967			\$ -	\$ 4,500,000	\$ 3,313,967	\$ 7,813,967
Other State Revenue	\$ 288,304	\$ 8,911,756	\$ 9,200,060	\$ 288,304	\$ 9,398,277	\$ 9,686,581			\$ -	\$ 288,304	\$ 9,398,277	\$ 9,686,581
Other Local Revenue	\$ 1,773,938	\$ 9,696,346	\$ 11,470,285	\$ 4,005,348	\$ 11,942,857	\$ 15,948,205			\$ -	\$ 4,005,348	\$ 11,942,857	\$ 15,948,205
TOTAL, REVENUES	\$ 32,111,391	\$ 29,595,647	\$ 61,707,038	\$ 37,732,435	\$ 32,942,199	\$ 70,674,634	\$ -	\$ -	\$ -	\$ 37,732,435	\$ 32,942,199	\$ 70,674,634
EXPENDITURES												
Certificated Salaries	\$ 7,545,500	\$ 6,609,820	\$ 14,155,320	\$ 7,431,668	\$ 6,555,241	\$ 13,986,909		\$ 376	\$ 376	\$ 7,431,668	\$ 6,555,617	\$ 13,987,286
Classified Salaries	\$ 8,618,050	\$ 8,262,185	\$ 16,880,235	\$ 8,242,354	\$ 7,697,230	\$ 15,939,583			\$ -	\$ 8,242,354	\$ 7,697,230	\$ 15,939,583
Employee Benefits	\$ 8,946,799	\$ 9,962,030	\$ 18,908,829	\$ 8,513,732	\$ 9,202,798	\$ 17,716,530			\$ -	\$ 8,513,732	\$ 9,202,798	\$ 17,716,530
Books and Supplies	\$ 1,828,809	\$ 752,415	\$ 2,581,224	\$ 1,535,821	\$ 3,311,568	\$ 4,847,389	\$ (2,057)	\$ 41	\$ (2,016)	\$ 1,533,764	\$ 3,311,609	\$ 4,845,373
Services and Other Operating Expenditures	\$ 4,941,899	\$ 4,969,801	\$ 9,911,700	\$ 5,607,928	\$ 6,300,610	\$ 11,908,538	\$ (7,103)	\$ (39,417)	\$ (46,520)	\$ 5,600,825	\$ 6,261,193	\$ 11,862,018
Capital Outlay	\$ 250,000	\$ -	\$ 250,000	\$ 346,296	\$ -	\$ 346,296			\$ -	\$ 346,296	\$ -	\$ 346,296
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ 4,500,000	\$ -	\$ 4,500,000			\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Other Outgo - Transfers of Indirect Costs	\$ (1,825,512)	\$ 1,703,454	\$ (122,058)	\$ (2,062,809)	\$ 1,903,022	\$ (159,787)	\$ (7,638)	\$ 7,638	\$ -	\$ (2,070,448)	\$ 1,910,660	\$ (159,787)
TOTAL EXPENDITURES	\$ 34,805,545	\$ 32,884,461	\$ 67,690,006	\$ 34,114,989	\$ 34,970,468	\$ 69,085,457	\$ (16,798)	\$ (31,362)	\$ (48,160)	\$ 34,098,191	\$ 34,939,107	\$ 69,037,298
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (2,694,154)	\$ (3,288,814)	\$ (5,982,968)	\$ 3,617,446	\$ (2,028,270)	\$ 1,589,176	\$ 16,798	\$ 31,362	\$ 48,160	\$ 3,634,244	\$ (1,996,908)	\$ 1,637,336
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 60,850	\$ -	\$ 60,850	\$ 1,466,178	\$ 975,000	\$ 2,441,178			\$ -	\$ 1,466,178	\$ 975,000	\$ 2,441,178
				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Other Sources/Uses				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (1,900,945)	\$ 1,900,945	\$ -			\$ -	\$ (1,900,945)	\$ 1,900,945	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (3,367,123)	\$ 925,945	\$ (2,441,178)	\$ -	\$ -	\$ -	\$ (3,367,123)	\$ 925,945	\$ (2,441,178)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,452,723)	\$ (1,591,095)	\$ (6,043,818)	\$ 250,323	\$ (1,102,324)	\$ (852,001)	\$ 16,798	\$ 31,362	\$ 48,160	\$ 267,121	\$ (1,070,963)	\$ (803,842)
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	\$ 29,062,303	\$ 4,831,747	\$ 33,894,050	\$ 16,798	\$ 31,362	\$ 48,160	\$ 29,079,101	\$ 4,863,109	\$ 33,942,210



MEMO

DATE: March 16, 2024

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: January Budget Revisions

Notable changes to the budget processed during the month of January 2024 are as follows:

Unrestricted:

Budget revisions processed reflect an increase in unrestricted revenues in the amount of \$21,035 due to increased revenue for the School Based Medi-Cal Administrative Activities (SMAA) program.

Budget revisions processed also reflect an overall decrease in expenditures in the amount of (\$543,878) related to updated salary and benefit projections based on current positions and vacancies as department begin to adjust staffing needs and projections for the remainder of the 2023-24 fiscal year.

Budget revisions processed in January resulted in an increase to the unrestricted fund balance in the amount of \$556,660.

Restricted:

Budget Revisions processed reflect an overall increase in restricted revenues in the amount of \$1,733,042:

- \$653,801 ESSER II & III
- (\$279,732) Special Education AB602

- \$135,000 Alternative Education California Community Schools Partnership Program (CCSPP) Implementation grant
- \$300,000 Property & Liability estimate (399 Encinal)
- \$1,000,000 SAMHSA “Panetta” grant supporting Wellness Centers

Many of these restricted program budgets have corresponding expenditures. In addition, salary and benefits projections were adjusted based on current positions and vacancies as departments begin to adjust staffing needs and projections for the remainder of the 2023-24 fiscal year.

Budget revisions processed in January 2024 had an overall increase to the restricted fund balance in the amount of \$719,302.

Pacheco Bill Compliance:

Two professional services agreements required budget revisions be processed during January 2024.

- Contract services with Jon K Takata Corp/Restoration Management to provide emergency assessment, mitigation, and repair to water damaged areas of 399 Encinal resulting from severe weather and flooding. Contract services are not to exceed \$300,000; COE will seek reimbursement from Property/Liability insurance for all eligible expenses related to the flooding.
- Contract services are anticipated to begin with Encompass Community Services to provide support related to Wellness Centers; contract services are not to exceed \$56,991 and will utilize funds from the SAMHSA “Panetta” grant.

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 Estimated Actuals reporting processes and budget development for the 2024-25 fiscal year.

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 December 31, 2023			January 2024 Budget Revisions Processed			2023-24 Revised Budget as of January 31, 2024		
	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	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882			\$ -	\$ 28,938,783	\$ 8,287,099	\$ 37,225,882
Federal Revenue	\$ 4,500,000	\$ 2,781,151	\$ 7,281,151	\$ 4,500,000	\$ 2,636,680	\$ 7,136,680		\$ 677,286	\$ 677,286	\$ 4,500,000	\$ 3,313,967	\$ 7,813,967
Other State Revenue	\$ 288,304	\$ 8,911,756	\$ 9,200,060	\$ 288,304	\$ 9,482,280	\$ 9,770,584		\$ (84,004)	\$ (84,004)	\$ 288,304	\$ 9,398,277	\$ 9,686,581
Other Local Revenue	\$ 1,773,938	\$ 9,696,346	\$ 11,470,285	\$ 3,984,313	\$ 10,824,132	\$ 14,808,445	\$ 21,035	\$ 1,118,725	\$ 1,139,760	\$ 4,005,348	\$ 11,942,857	\$ 15,948,205
TOTAL, REVENUES	\$ 32,111,391	\$ 29,595,647	\$ 61,707,038	\$ 37,711,400	\$ 31,230,192	\$ 68,941,591	\$ 21,035	\$ 1,712,007	\$ 1,733,042	\$ 37,732,435	\$ 32,942,199	\$ 70,674,634
EXPENDITURES												
Certificated Salaries	\$ 7,545,500	\$ 6,609,820	\$ 14,155,320	\$ 7,635,964	\$ 6,199,898	\$ 13,835,861	\$ (204,295)	\$ 355,343	\$ 151,048	\$ 7,431,668	\$ 6,555,241	\$ 13,986,909
Classified Salaries	\$ 8,618,050	\$ 8,262,185	\$ 16,880,235	\$ 8,375,949	\$ 7,994,325	\$ 16,370,274	\$ (133,595)	\$ (297,096)	\$ (430,691)	\$ 8,242,354	\$ 7,697,230	\$ 15,939,583
Employee Benefits	\$ 8,946,799	\$ 9,962,030	\$ 18,908,829	\$ 8,825,500	\$ 9,354,402	\$ 18,179,902	\$ (311,768)	\$ (151,604)	\$ (463,372)	\$ 8,513,732	\$ 9,202,798	\$ 17,716,530
Books and Supplies	\$ 1,828,809	\$ 752,415	\$ 2,581,224	\$ 1,511,821	\$ 2,641,137	\$ 4,152,958	\$ 24,000	\$ 670,430	\$ 694,430	\$ 1,535,821	\$ 3,311,568	\$ 4,847,389
Services and Other Operating Expenditures	\$ 4,941,899	\$ 4,969,801	\$ 9,911,700	\$ 5,385,942	\$ 5,965,024	\$ 11,350,966	\$ 221,986	\$ 335,586	\$ 557,572	\$ 5,607,928	\$ 6,300,610	\$ 11,908,538
Capital Outlay	\$ 250,000	\$ -	\$ 250,000	\$ 370,000	\$ -	\$ 370,000	\$ (23,704)		\$ (23,704)	\$ 346,296	\$ -	\$ 346,296
Other Outgo (excluding Transfers of Indirect Costs)	\$ 4,500,000	\$ 624,755	\$ 5,124,755	\$ 4,500,000	\$ -	\$ 4,500,000			\$ -	\$ 4,500,000	\$ -	\$ 4,500,000
Other Outgo - Transfers of Indirect Costs	\$ (1,825,512)	\$ 1,703,454	\$ (122,058)	\$ (1,946,309)	\$ 1,814,724	\$ (131,585)	\$ (116,500)	\$ 88,298	\$ (28,202)	\$ (2,062,809)	\$ 1,903,022	\$ (159,787)
TOTAL EXPENDITURES	\$ 34,805,545	\$ 32,884,461	\$ 67,690,006	\$ 34,658,867	\$ 33,969,510	\$ 68,628,377	\$ (543,878)	\$ 1,000,958	\$ 457,081	\$ 34,114,989	\$ 34,970,468	\$ 69,085,457
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$ (2,694,154)	\$ (3,288,814)	\$ (5,982,968)	\$ 3,052,533	\$ (2,739,318)	\$ 313,215	\$ 564,913	\$ 711,049	\$ 1,275,962	\$ 3,617,446	\$ (2,028,270)	\$ 1,589,176
OTHER FINANCING SOURCES/USES												
Interfund Transfers												
a) Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Transfers Out	\$ 60,850	\$ -	\$ 60,850	\$ 1,466,178	\$ 975,000	\$ 2,441,178			\$ -	\$ 1,466,178	\$ 975,000	\$ 2,441,178
				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Other Sources/Uses												
a) Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
Contributions	\$ (1,697,719)	\$ 1,697,719	\$ -	\$ (1,892,692)	\$ 1,892,692	\$ -	\$ (8,253)	\$ 8,253	\$ -	\$ (1,900,945)	\$ 1,900,945	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (1,758,569)	\$ 1,697,719	\$ (60,850)	\$ (3,358,870)	\$ 917,692	\$ (2,441,178)	\$ (8,253)	\$ 8,253	\$ -	\$ (3,367,123)	\$ 925,945	\$ (2,441,178)
NET INCREASE (DECREASE) IN FUND BALANCE	\$ (4,452,723)	\$ (1,591,095)	\$ (6,043,818)	\$ (306,337)	\$ (1,821,626)	\$ (2,127,963)	\$ 556,660	\$ 719,302	\$ 1,275,962	\$ 250,323	\$ (1,102,324)	\$ (852,001)
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	\$ 28,505,643	\$ 4,112,446	\$ 32,618,089	\$ 556,660	\$ 719,302	\$ 1,275,962	\$ 29,062,303	\$ 4,831,747	\$ 33,894,050



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.3

Board Meeting Date: March 21, 2024

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent-Business Service

SUBJECT: Donations and Gifts

BACKGROUND

County Board of Education Policy 3280 requires that all gifts and donations received by programs conducted by the County Superintendent of Schools be accepted by the County Board of Education.

FUNDING IMPLICATIONS

Gifts/Donations received will be utilized by the programs to which they are donated.

RECOMMENDATION

Accept gifts and donations as follows:

<u>Program</u>	<u>Donor</u>	<u>Value</u>
Educational Services (STEAM Expo)	ImagineLearning	\$2,150



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 5.0.4

Board Meeting Date: March 21, 2024

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Alternative Education

SUBJECT: Department of Rehabilitation Contract for the WeWork Program

BACKGROUND

The Alternative Education Department is requesting the Santa Cruz County Office of Education Board's approval to enter into a three-year contract agreement with the California State Department of Rehabilitation (DOR) to receive funding for \$165,807 per year to serve students with documented or suspected disabilities by placing up to 25 students in work experience settings with up to 100 hours of paid employment, each at minimum wage, as well as continuing a staff position to monitor and develop placement sites. The program is called We Can Work and is for the 2024-25, 2025-26, and 2026-27 school years subject to state and federal budget approvals. The COE applied for and was accepted to receive the funds for the second time in two grant request cycles. If the DOR continues the program, future grants are also possible, and if not, we hope to transition to another similar program they operate called TPP.

FUNDING IMPLICATIONS

Funding implications are included herein.

RECOMMENDATION

Approve the "We Can Work" work experience grant.

EXHIBIT A
(Standard Agreement - Subvention)
Scope of Work

1. PURPOSE

Case Service Agreement

2. AUTHORITY

Authority: California Welfare and Institutions Code sections 19008 and 19013 authorize the Department of Rehabilitation to enter into this Agreement to provide vocational rehabilitation services pursuant to the Rehabilitation Act of 1973, as amended (29 U.S.C. § 701 et seq.), federal implementing regulations (34 C.F.R. § 361 et seq.), California Welfare and Institutions Code section 19000 et seq., and California Code of Regulations, title 9, section 7000 et seq.

Assistance Listing Number: 84.126

3. CONTRACT ENTITIES

Department of Rehabilitation	Santa Cruz COE
2160 Lundy Ave., Suite 115 San Jose, CA 95131	400 Encinal Street Santa Cruz, CA 95060

4. DESCRIPTION OF SERVICES/DELIVERABLES

See attached program description – EXHIBIT A.1

EXHIBIT A.1
Case Service Contract
Santa Cruz County Office of Education
We Can Work

I. INTRODUCTION

This contract is between Santa Cruz COE (henceforth known as “the Program”), and the California Department of Rehabilitation (DOR). This case service contract (CSC) cooperative agreement is designed to serve DOR program participant. The high school locations which will refer students with disabilities to DOR include: SCCOE Alternative Education Department. The targeted populations include those students with disabilities who are being served through the Workability I (WAI) program and need additional WE service to allow them to obtain skills and insight about the world of work as well as students not eligible for WA1 services such as those students possessing and eligible for 504 plans that still meet DOR eligibility standards. The WCW Work Experience Specialist will identify students that can benefit from WCW DOR services to obtain work experience services. The referral process includes a completed referral form from SCCOE to DOR and a copy of signed release of information. Services will also be made available to DOR program participant within the Blind Field Services (BFS) District as appropriate.

The Federal Workforce Innovation and Opportunities Act (WIOA) requires that the Department of Rehabilitation provide DOR Student Services to high school students with all types of disabilities ages 16-21. DOR Student Services are an outcome oriented and coordinated set of activities that promotes movement from school to post school activities. DOR Student Services include the following core services:

- Job exploration counseling
- Work-based learning experiences
- Counseling on post-secondary opportunities
- Workplace readiness training
- Instruction in self advocacy.

DOR authorizes the following services to be provided under this agreement:

- This contract will focus specifically on the provision of Work-based Learning Experience services.

A We Can Work (WCW) may provide DOR student services to students who are not younger than 16 nor older than 21 years, unless the student is participating in a special education program and receiving services beyond the age of 21 (for students participating in secondary education programs such as adult transition

programs), but not beyond the point at which a secondary school student exits their special education program.

The WCW contractor will provide information to the program participants with ID/DD ages 16-21 regarding Employment First, opportunities for employment, and supports to achieve Competitive Integrated Employment.

For fiscal year 2024-2025, a total of 45 unduplicated participants DOR services will receive services through this contract.

For fiscal year 2025-2026, a total of 45 unduplicated participants DOR services will receive services through this contract.

For fiscal year 2026-2027, a total of 43 unduplicated participants DOR services will receive services through this contract.

II. SERVICES TO BE PROVIDED

The following DOR Student Services will be provided by the Program in accordance with this agreement and individualized to each program participant's needs, preferences, and interests as well as their DOR IPE goals and objectives.

1. DOR Student Services Work-based Learning Experience

a. Description

DOR Student Services Work-based Learning Experience consists of short-term placements either on or off campus and monitoring of the program participant performance in the work environment. Work experience may include paid/unpaid internships, paid/unpaid placement, summer work experience, work exploration and job shadowing. The DOR applicant and/or recipient of DOR services may participate in more than one work experience situation. Work experiences are intended to be temporary placements to gain experience in the workplace. They may also result in the development of any of the following: vocational direction, appropriate work attitudes, ethics, interpersonal skills, speed, and accuracy, foundational employment skills.

Any paid or unpaid work experience activities will comply with the Department of Labor regulations. For DOR program participant participating in paid work experience, the contracting school will be the employer of record, and students will be paid minimum wage. Work experiences will be individualized and can vary in duration as well as type of placement. Work experience hours are expected to average up to 300 hours per participant per year depending on individual need and interest. The Work Experience Coordinator will evaluate participant's progress and

submit written reports to the DOR counselor on a monthly basis as long as the participant is actively participating in contract services.

b. Service Goals/Number Served

- For fiscal year 2024-2025, a total of 45 unduplicated program participant will receive this service.
- For fiscal year 2025-2026, a total of 45 unduplicated program participant will receive this service.
- For fiscal year 2026-2027, a total of 43 unduplicated program participant will receive this service.

III. DOR AND PROGRAM CONTACTS

Organization	Dept. of Rehabilitation	Santa Cruz COE
Contact Person	Judy Salinas	Rene LaBranch
Title	DOR Contract Administrator	Program Contract Administrator
Telephone	(408) 277-1005	(831) 466-5731
Email Address	judith.salinas@dor.ca.gov	rlabranche@santacruzcoe.org
Mailing Address	2160 Lundy Ave., Suite 115 San Jose, CA 95131	400 Encinal Street Santa Cruz, CA 95060

EXHIBIT B
(Standard Agreement - Subvention)
Budget Detail and Payment Provisions

1. INVOICING AND PAYMENT

A. Service Budget Payment of Expenditure

1. This is a cost reimbursement Agreement for subvention services. For allowable services satisfactorily completed, and upon receipt and approval of the invoices, the Department of Rehabilitation (DOR) agrees to reimburse the Program for actual services provided and expenditures incurred subject to the DOR approved Scope of Work, Service Budget, Budget Narrative, and applicable regulations as attached or referenced hereto and made a part of this Agreement.
2. All services must be preauthorized by CDOR, and services provided and expenses reported shall be reviewed and approved by the DOR Contract Administrator before payment can be made to the Program.
3. The Service Budget must set forth in detail the reimbursable items, unit rates and extended total amounts for each line item. The Program's Service Budget shall include items directly related to this Agreement to include a Budget Narrative that fully explains why and how the costs are necessary to the Agreement.

B. Submission of Invoice(s)

1. Monthly invoices must be completed using the DR 801B Service Invoice form (DR801B) and shall provide an actual line-item detail of expenditure(s) that supports the approved Service Budget and Budget Narrative and identify services provided to each DOR applicant and/or recipient of DOR services, as delineated in the DOR Contract Handbook. The DR801B shall include the Agreement Number and be submitted in duplicate not more frequently than monthly in arrears to the DOR Contract Administrator or designee (listed in Exhibit A).
2. An original DR801B must be submitted and signed by authorized personnel as listed on the Signature Authorization (DR 325) form.
3. Supporting documentation must be available upon request at any time by DOR staff, or other State and Federal representatives.
4. Federal and State funds are time limited, therefore, invoices must be submitted as soon as possible, but no later than 60 days after the service month. Final submission of all fiscal year-end invoices is due no later than November 1st, to allow for payment and draw down prior to the close out of Federal/State funds.

5. If budgetary funds revert due to failure to submit timely invoices or failure to submit a properly prepared invoice, related Federal and State funds will no longer be available for use which will require the contractor to submit a claim through the California Department of General Services' Government Claims Program, where approval to pay is not guaranteed.
6. The DOR is committed to issue payments as quickly as possible following the receipt of an accurate and complete invoice of allowable costs as approved by the DOR Contract Administrator.

C. Appropriate Expenditures

Budgets must not contain line items that are or will be reimbursed/paid by another source of funding during the period covered by this Agreement.

Budgeted amounts that have not been utilized during a fiscal year shall not be carried over to another fiscal year. Agreement expenditures reimbursed by DOR must be reported as federal funds in the contractor's accounting records and on the Schedule of Federal Awards under the CFDA # listed for this Agreement and prepared for the Title 2 Code of Federal Regulations, Part 200 (2 CFR 200) Single Audit.

D. Invoice Claim Adjustments

1. Budget amounts remaining from a given line item, within a fiscal year budget may be used for allowable costs under the approved budget line items contained **within the same State fiscal year with prior approval from DOR**. A claim adjustment is required on the Service Invoice (DOR 801B) with an attached brief narrative explaining each line item impacted and may not exceed up to a cumulative amount of ten percent (10%) of the total annual contract Service Budget for all budget years as long, as there is neither an increase nor decrease of the total annual contract Service Budget. A formal amendment is required if it does not meet the above criteria.
2. Staff line item salary ranges and percentage of time are projected estimates and are subject to change based on actual salary and chargeable time costs. Claim adjustments are allowable as long as the annualized total line item costs do not exceed what is allowed in Item 1 above.

E. Budget Contract Amendments

A contract amendment between both parties is required for any budget changes not covered in Section D above. This includes any major category or detailed line item description changes to the approved Service Budget and Budget Narrative as outlined below:

- Adding and deleting a major category budget or detailed line item.
- Line item adjustments that exceed a cumulative amount of 10%.
- Decrease/increase to the total annual budget award or the total Agreement award for all budget years.

- Any word for word changes to the written budget narrative or budget cost detail.
(Note: ALL changes must be made in **bold**.)

F. Travel Reimbursements

If travel is reimbursable, the Program agrees that all travel expenses and per diem rates paid to its employees under this Agreement shall be reimbursed at actual costs not to exceed the California Department of Human Resources (CalHR) designated rates for excluded employees. Go to CalHR website at <http://www.calhr.ca.gov/employees/pages/travel-reimbursements.aspx>. No travel outside the State of California except for bordering California states shall be reimbursed without prior documented written authorization from DOR.

Upon request from DOR, the Program will provide sufficient documentation to support travel expenditures such as travel claims, mileage logs, and receipts for lodging, transportation, and meal costs.

2. BUDGET CONTINGENCY CLAUSE

- It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under this Agreement does not appropriate sufficient funds for the Program, this Agreement shall be of no further force and effect. In this event, the State shall have no liability to pay any funds whatsoever to the Program or to furnish any other considerations under this Agreement and the Program shall not be obligated to perform any provisions of this Agreement.
- If funding for any fiscal year is reduced or deleted by the Budget Act for purposes of this program, the State shall have the option to either cancel this Agreement with no liability occurring to the State or offer an Agreement amendment to the Program to reflect the reduced amount.

3. BUDGET CONTINGENCY CLAUSE FOR FEDERALLY FUNDED AGREEMENTS

- It is mutually understood between the parties that this Agreement may have been written for the mutual benefit of both parties before ascertaining the availability of congressional appropriation of funds to avoid program and fiscal delays that would occur if the Agreement were executed after that determination was made.
- This Agreement is valid and enforceable only if sufficient funds are made available to the State by the United States Government for the current year and/or any subsequent year for the purpose of this program. In addition, this Agreement is subject to any additional restrictions, limitations, or conditions enacted by Congress or to any statute enacted by Congress that may affect the provisions, terms, or funding of this Agreement in any manner.

- C. The parties mutually agree that if Congress does not appropriate sufficient funds for the program, this Agreement shall be amended to reflect any reduction in funds.

4. PROMPT PAYMENT CLAUSE

Payment will be made in accordance with, and within the time specified in, Government Code Chapter 4.5, commencing with section 927.

5. PRINCIPLES AND STANDARDS FOR DETERMINING ALLOWABLE COSTS, INCLUDING REQUIREMENTS FOR DOCUMENTING PERSONNEL ACTIVITY CHARGEABLE TO THE AGREEMENT

Agreements awarded by DOR shall be subject to actual costs for services rendered under this Agreement. Allowable costs under this Agreement must meet the following general criteria:

- Be generally recognized and necessary for the operation of the Program's organization.
- Be reasonable for the performance of the Agreement, including acceptable sound business practices.
- Be subject to the terms and conditions of the Agreement and approved DOR budgeted line items.
- Not be used for general expenses required to carry out other responsibilities of the Program.
- Be properly documented and supported.
- Be allocated in accordance with the proportional benefit provided.

Documenting and supporting the distribution of all costs, including the allocation of time chargeable to the Agreement, is required. The Program agrees to comply with the 2 CFR 200 cost principles regarding documentation for the support of personnel activity chargeable to the Agreement.

6. ACCOUNTING SYSTEM REQUIREMENTS

A. The Program must maintain an appropriate fund accounting system that accurately accumulates and segregates reasonable, allocable, and allowable costs in compliance with state and federal regulations, and generally accepted accounting principles. The Program's financial management system shall provide:

- Accurate, current, and complete disclosure of the financial results
- Records that identify adequately the source and application of funds for federally sponsored activities.
- Written procedures for determining the reasonableness, allocability, and allowability of costs in accordance with the provisions of the applicable federal cost principles and the terms and conditions of the Agreement.

- Accurate fund accounting records that track the revenues received from funders/sources and the expenditures paid to vendors for goods and services, and that are supported by adequate source documentation.
- B. The Program shall submit to State such reports, accounts, and records as deemed necessary by the State to discharge its obligation under State and Federal laws and regulations.

Exhibit B.1

STATE OF CALIFORNIA SERVICE BUDGET		WE CAN WORK CASE SERVICE CONTRACT						DEPARTMENT OF REHABILITATION		
<input checked="" type="checkbox"/> Original		<input type="checkbox"/> Amendment								
Contractor Name and Address		Contract Number			Federal ID Number			Page 1 of 1		
Santa Cruz County Office of Education		32521			94-6002633					
400 Encinal St.		Budget Period			Budget Period			Budget Period		
Santa Cruz, CA 95060		July 1, 2024, or Upon Approval, whichever is later - June 30, 2025			July 1, 2025 - June 30, 2026			July 1, 2026 - June 30, 2027		
		Effective Date (Amendments Only)			Effective Date (Amendments Only)			Effective Date (Amendments Only)		
Line No.	PERSONNEL-Position Title & Time Base	Annual Salary Per FTE	Annual FTE	Amount Budgeted	Annual Salary Per FTE	Annual FTE	Amount Budgeted	Annual Salary Per FTE	Annual FTE	Amount Budgeted
1	Work Experience Specialist 1 FTE = 40 hours/wk - 12 months per year	\$85,414.00	1.00	\$85,414.00	\$81,999.00	1.00	\$81,999.00	\$82,000.00	1.00	\$82,000.00
	Work Based Learning Services	Estimate cost per student	Approx. Students to be served	Amount Budgeted	Estimate cost per student	Approx. Students to be served	Amount Budgeted	Estimate cost per student	Students to be served	Amount Budgeted
2	Student Wages	\$1,786.50	45	\$80,392.50	\$1,862.40	45	\$83,808.00	\$ 1,949.00	43	\$83,807.00
3										
4										
5										
6										
7										
18	Subtotal			\$165,806.50			\$165,807.00			\$165,807.00
19	OPERATING EXPENSES									
20										
25										
26										
27	Operating Subtotal									
28	Personnel and Operating Subtotal			\$165,806.50			\$165,807.00			\$165,807.00
29	Indirect Rate Percentage									
30	Indirect Cost									
	TOTAL (rounded to nearest dollar)			\$165,807			\$165,807			\$165,807

Exhibit B.1
Santa Cruz County Office of Education
Service Budget Narrative

BENEFITS

The positions listed below are provided with the following Full-time benefits: PERS (26.68%), FICA (6.2%), Health & Welfare Benefits (Cost based on individual plan), State Unemployment Insurance (.05%), Medicare (1.45%), Worker's Compensation (1.92%)

This Service Budget narrative is to describe how services expenditures for the Santa Cruz COE (hereinafter referred to as 'Program') will be allocated for the provision of services to unduplicated individuals and/or participants in DOR Services (hereinafter referred to as "participants").

PERSONNEL

Work Experience Specialist

CSC Cooperative Program Duties

Specific Allowable Activities Pursuant to this Agreement Include: (These duties must be reflected in the staff person's job responsibilities)

- Maintains a job bank for program participant in Work Experiences
- Builds and maintains relationships with local non-profit and for-profit agencies which enter into employer agreements to provide work experiences for program participants.
- Places program participants in Work Experiences
- Monitors and evaluates the program participant in the Work Experience
- Provides monthly program participant progress reports to referring DOR counselor.

STUDENT WAGES

Cost of student wages, plus employer statutory burden, at minimum wage or the prevailing starting wage for the work experience position for up to 300 hours per authorization. Participants may engage in additional or multiple placements if it is deemed beneficial.

EXHIBIT C
(Standard Agreement - Subvention)
General Terms and Conditions (GTC 4/2017)

PLEASE NOTE: The General Terms and Conditions will be included in the Agreement by reference, you can view them at the Department of General Services, Office of Legal Services website at: <https://www.dgs.ca.gov/OLS/Resources/Page-Content/Office-of-Legal-Services-Resources-List-Folder/Standard-Contract-Language>. Go to Resources, click on the Standard Contract Language section to expand, then click on GTC 4/2017.

EXHIBIT D
(Standard Agreement - Subvention)
Special Terms and Conditions

1. NOTIFICATION AND COMPLIANCE

All notices required by either party shall be in writing and sent by email, mail, or personally delivered to the appropriate address. Mailing addresses may be changed by written notice.

The Program agrees to comply with all laws, regulations, ordinances, and policies of any governmental unit having jurisdiction over the rehabilitation program with regards to construction, medicine, health, safety, wages, hours, working conditions, workers' compensation, licensing and all other activities requiring compliance. The Program shall accept financial responsibilities in the event of non-compliance.

2. DISPUTES

If the Program believes that there is a dispute or grievance between the Program and the State arising out of or relating to this Agreement, the Program shall first discuss and attempt to resolve the issue informally with the DOR Contract Administrator. If the issue cannot be resolved at this level, the Program shall follow the following procedures:

- A. If the issue cannot be resolved informally with the DOR Contract Administrator, the Program shall submit, in writing, a grievance report together with any evidence to the DOR Contract Administrator's Supervisor. The grievance report must state the issues in the dispute, the legal authority, or other basis for the Program's position and the remedy sought. Within ten (10) working days of receipt of the written grievance report from the Program, the DOR Supervisor shall make a determination on the problem and shall respond in writing to the Program indicating the decision and reasons, therefore. Should the Program disagree with the Supervisor's decision, the Program may appeal to the next level following the procedure in "Disputes", paragraph B listed below.
- B. The Program's letter of appeal must be submitted within ten (10) working days of the receipt of the DOR Contract Administrator's Supervisor's written decision. The Program must submit a letter of appeal to the DOR Contract Officer explaining the disagreement with the Contract Administrator's Supervisor's decision. The letter must include, as an attachment, copies of the Program's original grievance report, evidence originally submitted, and response from the Supervisor. The Contracting Officer shall, within twenty (20) working days of receipt of Program's letter of appeal, review the issues raised and shall render a written decision to the Program. The decision of the Director or designee shall be final.

3. RIGHT TO TERMINATE

- A. Either party reserves the right to terminate this Agreement subject to 30 days written notice.
- B. However, the Agreement can be immediately terminated for cause. The term "for cause" shall mean that the Program fails to meet the terms, conditions, and/or responsibilities of the Agreement. In this instance, the Agreement termination shall be effective as of the date indicated on the State's notification to the Program.

4. CORRECTIVE ACTION

If the Program is not able to meet the service goals outlined in the Scope of Work, DOR reserves the right to reduce the Service Budget in alignment with an amended Scope of Work to reflect

updated service goals that are achievable for the Program after review by the DOR Contract Administrator.

5. TRAINING SEMINARS, WORKSHOPS OR CONFERENCES

If the Program provides training seminars, workshops, or conferences, the Program must obtain prior DOR approval for the location, costs, dates, agenda, instructors, instructional materials, and attendees at any reimbursable training seminar, workshop, or conference pursuant to this Agreement and of any reimbursable publicity or educational materials to be made available for distribution. The Program shall acknowledge the support of the State whenever publicizing the work under this Agreement in any media. The provision does not apply to necessary staff meetings or training sessions held for the staff of the Program to conduct routine business matters.

6. INSURANCE REQUIREMENTS

General Provisions Applying to All Policies

- A. Coverage Term** – Coverage needs to be in force for the complete term of the contract. If insurance expires during the term of the contract, a new certificate must be received by the State within ten (10) days of the expiration of this insurance. Any new insurance must still comply with the original terms of the contract.
- B. Policy Cancellation or Termination & Notice of Non-Renewal** – The Program is responsible to notify the State within five business days before the effective date of any cancellation, non-renewal, or material change that affects required insurance coverage. In the event the Program fails to keep in effect the specified insurance coverage, the State may, in addition to any other remedies it may have, terminate this Contract upon the occurrence of such event, subject to the provisions of this Contract.
- C. Deductible** – The Program is responsible for any deductible or self-insured retention contained within their insurance program.
- D. Insurance Carrier Required Rating** – All insurance companies must carry a rating acceptable to the Office of Risk and Insurance Management. If the Program is self-insured for a portion or all of its insurance, review of financial information including a letter of credit may be required.
- E. Inadequate Insurance** – Inadequate or lack of insurance does not negate the Program obligations under the contract.
- F. Satisfying a Self-Insured Retention (SIR)** – All insurance required by this contract must allow the State to pay and/or act as the Program's agent in satisfying any SIR. The choice to pay and/or act as the Program's agent in satisfying any SIR is at the State's discretion.
- G. Available Coverages/Limits** – All coverage and limits available to the Program shall also be available and applicable to the State.
- H. Subcontractors** – In the case of the Program's utilization of subcontractors to complete the contracted scope of work, the Program shall include all subcontractors as insured under the Program's insurance or supply evidence of insurance to the State equal to policies, coverages and limits required of the Program.
- I. Hazardous Activity**
If applicable under this contract transportation is considered a hazardous activity. The Program agrees that the bodily injury liability insurance herein provided for shall be in effect at all times during the term of this contract. In the event said insurance coverage expires at any time or times during the time of this contract, the Program agrees to provide, at least 30 days before said expiration date, a new certificate of insurance evidencing insurance coverage as provided for herein for not less than the remainder of the term of the contract or for a period of not less than one year. New certificates of insurance are subject to the approval of DGS/ORIM, and the Program agrees that no work or services shall be performed prior to such approval.

The State may, in addition to any other remedies it may have, terminate this contract should Program fail to comply with these provisions.

- i. **Commercial General Liability** – The Program shall maintain general liability on an occurrence form with limits not less than \$1,000,000 per occurrence for bodily injury and property damage liability combined with a \$2,000,000 annual policy aggregate. The policy shall include coverage for liabilities arising out of premises, operations, independent Programs, products, completed operations, personal & advertising injury, and liability assumed under an insured Agreement. This insurance shall apply separately to each insured against whom claim is made or suit is brought subject to the Program's limit of liability.

The following must be included as part of the policy and must be noted on the certificate of insurance: *The State of California, its officers, agents, and employees as additional insured, but only with respect to work performed under the Agreement.*

****Endorsements must be provided to the DOR prior to release of the executed contract. The endorsement must be acceptable to the Department of Rehabilitation.****

- ii. **Automobile Liability (If Applicable)** – For DOR consumers being provided transportation under said Agreement, the Program shall maintain motor vehicle liability with limits not less than \$1,000,000 combined single limit per accident. Such insurance shall cover liability arising out of a motor vehicle including owned, hired and non-owned motor vehicles to include the following additional insurance coverage below:

- **For public schools and other State or local public agencies:** Automobile Liability insurance must include Any-Auto, Hired-Autos, Non-Owned Autos, and any other auto used in performing services under the Agreement. For **seating capacity up to 7 people** (includes driver), the Program's certificate of insurance shall State a limit of liability of not less than **\$1,000,000** per occurrence for bodily injury and property damage liability combined. For **seating capacity for 8 to 15 people** (includes driver) the certificate of insurance shall State a limit of liability of not less than **\$1,500,000** per occurrence for bodily injury and property damage liability combined. For **seating capacity for 16 passengers or more** the certificate of insurance shall State a limit of liability of not less than **\$5,000,000** per occurrence for bodily injury and property damage liability combined.

The following must be included as part of the policy and must be noted on the certificate of insurance: *The State of California, its officers, agents, and employees as additional insured, but only with respect to work performed under the Agreement.*

****Endorsements must be provided to the DOR prior to the release of the executed contract. The endorsement must be acceptable to the Department of Rehabilitation.****

- iii. **Workers' Compensation and Employers Liability** – The Program shall maintain statutory workers' compensation and employer's liability coverage for all its employees who will be engaged in the performance of the Agreement. Employer's liability limits of \$1,000,000 are required.

The workers' compensation policy shall contain a waiver of subrogation in favor of the State.

****The waiver of subrogation endorsement must be provided to the DOR prior to release of the executed contract. The waiver of subrogation endorsement must be acceptable to the Department of Rehabilitation.****

Self-insurance – The Program shall supply the consent letter of self-insurance or the Certificate of Consent to Self-Insure. The Waiver of Subrogation is not required.

7. CONTRACTOR STAFFING REQUIREMENT

The Program certifies that its employees meet the qualifications as outlined in the job posting for the position listed on the budget. The program further certifies that staff providing services under this agreement meet the specific requirements. The Program will provide a sample of key staff resumes or duty statements for the positions identified under this agreement at DOR's request at the time of program reviews as outlined in the DOR Contract Handbook.

8. CONFLICT OF INTEREST

- A. The Program certifies that its employees and the officers of its governing body shall avoid any actual or potential conflicts of interest and that no officer or employee who exercises any functions or responsibilities in connection with this Agreement shall have any personal financial interest or benefit which either directly or indirectly arises from this Agreement.
- B. The Program shall establish safeguards to prohibit its employees or its officers from using their positions for a purpose which could result in private gain or which gives the appearance of being motivated for private gain for themselves or others, particularly those with whom they have family, business, or other ties.

9. CONFIDENTIALITY

- A. The Program agrees to comply with the provisions applicable to applicants and/or recipients of DOR services information as set forth in 34 Code of Federal Regulations section 361.38 and Title 9, California Code of Regulations, section 7140 et seq., and personal information as set forth in the Information Practices Act of 1977 (California Civil Code section 1798 et seq.).
- B. The Program agrees that any personal information, as defined by the Information Practices Act of 1977 (California Civil Code section 1798 et seq.) and this Agreement, obtained in the performance of this Agreement is classified as confidential and shall not be subject to disclosure to any source except as required by this contract or otherwise authorized by DOR.
- C. The Program agrees to remove all confidential, sensitive, or personal information from any reports, publications, or other materials created during the performance of this contract prior to being released to the scientific and academic community, or other individuals or entities. The removal method(s) must be reasonable and appropriate to ensure that any confidential, sensitive, or personal information cannot be recovered, accessed, used or disclosed, which would result in a security breach or an information security incident.
- D. Subject to the applicable requirements of the regulations cited above, the Program agrees to report any security breach or information security incident involving confidential, sensitive, or personal information (e.g., applicants and/or recipients of DOR services information) obtained in the performance of this contract to the DOR's Contract Administrator and the DOR's Information Security Officer. The DOR's Information Security Officer can be contacted via e-mail at iso@dor.ca.gov.

- E. Security breaches or information security incidents that shall be reported include, but are not limited to:
1. Inappropriate use or unauthorized disclosure of confidential, sensitive, or personal information (e.g., applicants and/or recipients of DOR services information) obtained in the performance of this contract by the Program or the Program's assignees. Disclosure methods include, but are not limited to, electronic, paper, and verbal.
 2. Unauthorized access to confidential, sensitive, or personal information (e.g., applicants and/or recipients of DOR services information) obtained in the performance of this contract. Information can be held in medium that includes, but is not limited to, electronic and paper.
 3. Loss or theft of information technology (IT) equipment, electronic devices/media, paper media, or data containing confidential, sensitive, or personal information (e.g., applicants and/or recipients of DOR services information) obtained in the performance of this contract. IT equipment and electronic devices/media include, but are not limited to, computers (e.g., laptops, desktops, tablets), smartphones, cell phones, CDs, DVDs, USB flash drives, servers, printers, peripherals, assistive technology devices (e.g., notetakers, videophones), and copiers. Data can be held in medium that includes, but is not limited to, electronic and paper.
- F. The Program agrees to provide annual security and privacy training for all individuals who have access to confidential, sensitive, or personal information (e.g., applicants and/or recipients of DOR services information) obtained in the performance of this contract.
- G. The Program agrees to obtain and maintain acknowledgements from all individuals to evidence their understanding of the consequences of violating California privacy laws and the Program's information privacy and security policies.
- H. For Programs that do not have a security program that includes annual security and privacy training, a self-training manual is available on the DOR website in the "Requirements for Becoming a Service Provider" section under "Annual Security and Privacy Training for VR Service Providers." The self-training manual is named "Protecting Privacy in State Government" and can be downloaded at the following link:
<https://www.dor.ca.gov/Home/SecurityandPrivacy>.
- I. Additional training and awareness tools are available at the California Information Security Office (CISO) website and the California Department of Justice – Privacy Enforcement and Protection website. These state entities created the self-training manual, "Protecting Privacy in State Government" that DOR revised to meet its business needs.

10. AUDIT AND REVIEW REQUIREMENTS

- A. General Audit and Review Requirements
1. The State shall have the right to conduct inspections, reviews, and/or audits of the Program to determine whether the services provided, and the expenditures invoiced by the Program were in compliance with this Agreement and other applicable federal or state statutes and regulations.
 2. The Program agrees that DOR, State Controller's Office, Department of General Services, Bureau of State Audits, Federal Department of Education Auditors, or their designated representatives shall have the right to review and to copy any records and supporting documentation pertaining to the performance of the Agreement, including but not limited to,

accounting records, applicants and/or recipients of DOR services service records, records and evaluations of individuals referred to the program, and other supporting documentation that may be relevant to the audit or investigation.

3. The Program shall submit to the State such reports, accounts, and records deemed necessary by the State to discharge its obligation under State and Federal laws and regulations, including the applicable Federal Office of Management and Budget (OMB) cost principles and administrative requirements.
4. The Program agrees to allow the auditors access to such records during normal business hours and to allow interviews of any employees who might reasonably have information related to such records.
5. The Program agrees to maintain such records for possible audit for a minimum of seven (7) years after final payment or until resolution of all issues which may arise as a result of any litigation, claim, negotiation, audit, or any other action involving the records prior to expiration of the seven (7) year period, whichever is later.

B. Annual Federal Audit (For Agreements that received Federal Funds \$750,000 and above):

1. In addition to the General Audit and Review Requirements above, the Program agrees to provide an annual audit as required by the federal "Single Audit Act" of 1994, as amended. These annual audit documents shall be maintained by the Program and provided to the auditing agency when requested. This audit shall be made in accordance with 2 CFR 200.

11. COMPETITIVE BIDDING AND PROCUREMENTS

- A. The Program shall comply with applicable laws and regulations regarding securing competitive bids and undertaking negotiations in Program's agreements with other entities for acquisition of goods and services with funds provided by the State or Federal under this Agreement. A minimum of three competitive quotations is required for any purchase order or subcontract for services over \$2,500, and should be submitted to the DOR Contract Administrator or adequate justification provided for the absence of bidding.
- B. The Program must maintain a copy of the narrative description of the procurement systems guidelines, rules or regulations that will be used to make purchases under this Agreement. The State reserves the right to request a copy of these documents and to inspect the purchasing practices of the Program at any time.
- C. The Program should seek prior approval for any purchase or subcontract exceeding \$2,500 per unit or more for commodities, supplies, and services related to this Agreement. The Program must provide in its request for approval all particulars necessary, as specified by DOR, for evaluating the necessity or desirability of incurring such costs.
- D. For all purchases made, subject to this Agreement, the Program must maintain copies of all paid vendor invoices, documents, bids and other information used in vendor selection, for inspection or audit.

12. USE OF SUBCONTRACTOR(S)

If the Program desires to accomplish part of the services through the use of one (1) or more subcontracts, the following conditions must be met:

- A. The Program shall submit any subcontracts to the State for approval prior to starting any of the work;
- B. The Agreement between the primary Program and the subcontract must be in writing;

- C. The subcontract must include specific language which establishes the rights of the auditors of the State to examine the records of the subcontract relative to the services and materials provided under the Agreement; and
- D. Upon termination of any subcontract, the State shall be notified immediately, in writing.
- E. The Program shall assure that all subcontract administrative fees are reasonable considering the services being provided, and they may only pay overhead charges on the first \$25,000 for each subcontract.
- F. Further, any subcontract in excess of \$100,000 entered into as a result of this Agreement shall contain all applicable provisions stipulated in this Agreement.

13. POTENTIAL SUBCONTRACTS

Nothing contained in this Agreement or otherwise, shall create any contractual relation between the State and any subcontract, and no subcontract shall relieve the Program of his responsibilities and obligations hereunder. The Program agrees to be as fully responsible to the State for the acts and omissions of its subcontracts and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by the Program. The Program's obligation to pay its subcontract is an independent obligation from the State's obligation to make payments to the Program. As a result, the State shall have no obligation to pay or to enforce the payment of any moneys to any subcontracts. The Program shall not subcontract any services under this Agreement without prior approval of the State.

14. CONTRACT AMENDMENTS

In the event that additional program services must be performed which was wholly unanticipated and is not specified in the written Scope of Work, but is, in the opinion of both parties necessary to the successful accomplishment of the general scope of work outlined, an amendment to the Agreement is required.

15. SOFTWARE

The Program certifies that it has appropriate systems and controls in place to ensure that state funds will not be used in the performance of this contract for the acquisition, operation or maintenance of computer software in violation of copyright laws.

14. THEFT SENSITIVE ITEMS

The DOR is requiring nonexpendable electronic items purchased to be listed under a separate line item titled "Theft Sensitive Items". The Program shall maintain an inventory record for each nonexpendable item purchased or built with funds provided under the terms of the contract. The inventory record of each item shall include the date acquired, total cost, serial number, model identification and any other information or description necessary to identify said item. A copy of the inventory record must be submitted annually to the DOR Contract Administrator.

The following items, regardless of cost must be inventoried:

1. Computers/printers
2. Laptops/tablets
3. Copiers/fax
4. Smart phones/cell phones
5. Other electronic items required to provide contract services

Upon termination of the agreement, DOR may request equipment be returned to DOR or authorize the continued use of equipment for work to be performed under a different agreement.

The DOR reserves title to equipment purchased under this agreement that are not fully consumed during the life of the agreement.

15. ATTRIBUTION

The Program agrees to acknowledge the sponsorship of DOR with respect to any public statement, press release, news item, or publication related to a program funded all or in part with funds from DOR. The Program further agrees to identify the role of DOR with respect to any individual highlighted or publicized by or through Program, when such individual is a DOR applicant and/or recipient of DOR services

16. UNRUH CIVIL RIGHTS ACT AND THE FAIR EMPLOYMENT & HOUSING ACT

Pursuant to Public Contract Code section 2010, if a bidder or proposer executes or renews a contract over \$100,000 on or after January 1, 2017, the bidder or proposer hereby certifies compliance with the following:

The Program certifies compliance with the Unruh Civil Rights Act (Section 51 of the Civil Code) and the Fair Employment and Housing Act (Section 12960 of the Government Code); and

If the Program has an internal policy against a sovereign nation or peoples recognized by the United States government, the Program certifies that such policies are not used in violation of the Unruh Civil Rights Act (Section 51 of the Civil Code) or the Fair Employment and Housing Act (Section 12960 of the Government Code).

EXHIBIT E
(Standard Agreement - Subvention)
Additional Provisions – Federally Funded Agreements

1. FEDERAL REQUIREMENTS

The Federal Office of Management and Budget (OMB) has established uniform administrative requirements and cost principles for determining allowable costs chargeable to Federal awards. The Contractor agrees to abide by the Title 2 Code of Federal Regulations, Part 200 (2 CFR 200), except where the Agreement is more restrictive. The federal regulations are available for review on the Internet at www.ecfr.gov under [Title 2-Grants and Agreements](#).

2. FEDERAL FUNDING INTELLECTUAL PROPERTY

- A. In any Agreement funded in whole or in part by the federal government, DOR may acquire and maintain the Intellectual Property rights, title and ownership, which results directly and indirectly from the Agreement. However, the federal government shall have non-exclusive, non-transferable, irrevocable, paid-up license throughout the world to use, duplicate, or dispose of such Intellectual Property throughout the world in any manner for governmental purposes and to have and permit others to do so.
- B. Evaluation of Discovery or Invention: If any discovery or invention arises as a result of funded work, the Program must refer the discovery or invention to DOR. The Rehabilitation Services Administration (RSA) and its representatives have the sole and exclusive power to determine whether or not and where a patent should be filed and the disposition of all rights, including title and license rights, which may result. The RSA's determination of these issues shall be considered final. In addition, DOR and RSA shall acquire at least an irrevocable, non-exclusive, and royalty-free license to utilize for government purposes of any of these inventions. By signing this Agreement, the Program agrees that determinations of rights to inventions made in the course of or under the Agreement shall be made by RSA or its authorized representative.
- C. Copyrights and Patents: The Federal awarding agency and/or DOR reserves a royalty-free, nonexclusive, and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for Federal Government purposes:
 - 1. The copyright in any work developed under a grant, subgrant, or Agreement under a grant or subgrant; and
 - 2. Any rights of copyright to which a grantee, subgrantee or a contractor purchases ownership with grant support.

3. DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION

Federal and State agencies shall not award assistance to applicants that are debarred or suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549. By signing this Agreement, the Program certifies that neither it nor its principals or subcontractors are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department of agency.

4. PROHIBITION ON TAX DELINQUENCY

Any Agreement that a state agency enters into after July 1, 2012, is void if the contract is between a state agency and a contractor, or subcontractor, whose name appears on either list of the 500 largest tax delinquencies pursuant to Section 7063 or 19195 of the Revenue and Taxation Code. In accordance with Public Contract Code section 10295.4, agencies are required to cancel Agreements with entities that appear on either list.

(Franchise Tax Board) <https://www.ftb.ca.gov/about-ftb/newsroom/top-500-past-due-balances/index.html>

(Department of Tax and Fee Administration) <https://www.cdtfa.ca.gov/taxes-and-fees/top500.htm>

5. THE FOLLOWING PROVISIONS ARE SUBJECT TO THIS AGREEMENT

- A. Equal Employment Opportunity--All Agreements require compliance with E.O. 11246--Equal Employment Opportunity, as amended by E.O. 1137--Amending Executive Order 11246 Relating to Equal Employment Opportunity, and as supplemented by regulations at 41 CFR Chapter 60 Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor, Part 60-1 Obligations of Contractors and Subcontractors, Subpart A. Preliminary Matters; Equal Opportunity Clause; Compliance Reports.
- B. Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.), as amended--Agreements of amounts in excess of \$100,000 shall require the Contractor to agree to comply with all applicable standards, orders, or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401 et seq.) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251 et seq.). Violations shall be reported to ED and the Regional Office of the Environmental Protection Agency (EPA).
- C. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)--By signing this Agreement, the Contractor who is awarded an Agreement of \$100,000 or more certifies that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant, or any other award covered by 31 U.S.C. 1352. Contractor shall also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award.
- D. All contractors shall comply with the following statutes and regulations:
 - 1. Subject: Discrimination on the basis of race, color, or national origin.
Statute: Title VI of the Civil Rights Act of 1964 (45 U.S.C. 2000 through 2000d-4).
Regulation: 34 CFR part 100.
 - 2. Subject: Discrimination on the basis of sex
Statute: Title IX of the Education Amendments of 1972 (20 U.S.C. 1681-1683).
Regulations: 34 CFR part 106.
 - 3. Subject: Discrimination on the basis of handicap.
Statute: Section 504 of the Rehabilitation Act of 1973 (29U.S.C. 794).
Regulation: 34 CFR part 104handicap.
 - 4. Subject: Discrimination on the basis of age.
Statute: The Age Discrimination Act (42 U.S.C. 6101 et seq.).
Regulation: 34 CFR part 110

6. RETURN OF INAPPROPRIATE USE OF FUNDS

By signing this Agreement, the Program shall certify that in the event of funds used inappropriately, funds must be returned to DOR.

7. AMERICANS WITH DISABILITIES ACT (ADA)

By signing this Agreement, the Program agrees to comply with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as, all applicable regulations and guidelines issued pursuant to the ADA (42 U.S.C. 12101 et seq.). In compliance with the Rehabilitation Act of 1973, 29 U.S.C. §794 et seq. and Government Code, Section 11135 et seq.; Section 504 imposes affirmative disability-related responsibilities on recipients of federal financial assistance as well as federal programs and activities and prohibits disability-based discrimination; and Section 508, requires electronic and information technology be accessible to people with disabilities.

EXHIBIT F
(Standard Agreement -Subvention)
Additional Provisions- Case Services

1. INDIRECT COSTS

Indirect costs are allowable expenses incurred by an organization which support the activities of a program or contract but are not directly assigned to the specific program or contract and are allocated to the program or contract using a method in compliance with 2 CFR 200. The allocation method must be fully explained in the contract budget narrative and must be supported by actual costs incurred and paid by the organization. The allocation of indirect costs cannot be based on an arbitrary fixed rate and there is a 15% cap on the service budget.

2. DOR'S CONTRACT MONITORING

The DOR Contract Administrator will monitor and document the Program's performance to ensure compliance with all Agreement provisions. The DOR Contractor Administrator will:

- A. Maintain documentation on all Agreement activities, including the performance of the Agreement services, invoice reviews and approvals, monitoring activities, and other Agreement administration activities.
- B. Monitor the Agreement to ensure services were performed according to the quality, quantity, objectives, timeframes, and manner specified in the Agreement, and that the Program prepares and submits adequate documentation by the Program to support the services provided, and expenditures reimbursements. Appropriate documentation may include, but is not limited to the Program's goal outcomes, applicants and/or recipients of DOR services progress reports, a monthly client list of applicants and/or recipients of DOR services s provided services, and a corresponding monthly Service Invoice(s) (DR801B).
- C. Review and approve invoices for payment to substantiate expenditures for the work performed, including verification that costs invoiced for the provision of services to DOR applicants/applicants and/or recipients of DOR services s during the Agreement period are based on reasonable costs, and that the invoices are current, correct, and timely.
- D. Ensure that all Service Invoices (DR801B) are received no later than November 1st, to allow for payment prior to the close out of Federal/State funds.
- E. Verify that the Program has fulfilled all requirements of the Agreement before approving the final invoice.
- F. Ensure there are sufficient funds to pay for all services rendered as required by the Agreement.
- G. Identify low usage levels and consider partial disencumbrance of Agreement funds.
- H. Periodically review personnel activity reports for staff funded by the Agreement to ensure that the Program is preparing and maintaining personnel activity reports in compliance with the applicable OMB cost principles.
- I. Verify that all Agreement staff are providing services in accordance with their duties specified in the Agreement, including ensuring that:

- Personnel duty statements or a copy of the Agreement Budget Narrative/Agreement Duty Statement has been provided to each staff person to communicate the specific duties to be performed under the Agreement.
- Verify that job duties, as provided by the Agreement staff, match Agreement duty statements and service descriptions.
- Ensure that the Program has submitted to DOR appropriate documentation that supports the services provided to DOR applicants/applicants and/or recipients of DOR services s, including monthly (or otherwise specified) progress reports, applicants and/or recipients of DOR services listings, utilization/service reports, and/or other agreed-upon documentation.
- Verify that Contract staff provide services only to authorized DOR applicants and/or recipients of DOR services.

3. CONTRACT HANDBOOK

The Program acknowledges and agrees with the policies requirements and conditions of the DOR Contract Handbook and its additional policy requirements and conditions for Case Services Contract Agreements as applicable for the Fiscal Year(s) covered under this Agreement.

EXHIBIT G

ADDITIONAL PROVISIONS

I. CONTRACT MONITORING AND REPORTING

The Program Contract Administrator shall monitor the contract by:

- Submitting Service Invoices (801B) on a monthly basis, with a list of DOR applicants and/or recipients of DOR services (henceforth referred to as participants) served that month.
- Ensuring Program Personnel Activity Reports or time reporting documents and a list of program participants served are prepared and maintained by the Program staff in accordance with 2 CFR 200 and reflect accurate reporting, on a monthly basis in accordance with invoicing requirements stipulated in Exhibit B. These documents can be reviewed and maintained electronically to allow for flexibility in either on-site or off-site monitoring, as needed.
- Submitting Program Personnel Activity Reports or time reporting documents, supporting documentation, and a list of program participants served as requested by the DOR Contract Administrator.
- Meeting with the DOR Contract Administrator and program staff to discuss contract progress at Quarterly Meetings.
- Reporting the current and cumulative achievement of contract service goals and outcomes as part of the Quarterly Meetings or more often as directed by the DOR Contract Administrator.
- Preparing and submitting to the assigned vocational rehabilitation counselor monthly progress reports for program participants receiving contract services. Progress reports should include the program participant's name and other necessary or required information to document the services provided and the individual participant's progress in those services.

II. TRANSPORTATION

The Program will provide transportation to 0 program participants including the driver.



State of California
Health and Human Services Agency
Department of Rehabilitation
Contracts & Procurement Section
721 Capitol Mall, 6th Floor
Sacramento, CA 95814

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

CONTRACT # 32521

Attached is your standard agreement. Please complete, sign and return the following checked item(s).

Please note: *DOR is accepting electronic signed (e-signed) documents. Please return e-signed documents and additional required documents listed below to the following email address: Gaurav.Chopra@dor.ca.gov*

 X (1) one copy of the electronically signed Standard Agreement form (STD 213)

 X Signature Authorization Form.

 X Board Resolution Form.

 X (1) one copy of the Contractor Certification Clauses (CCC).
The CCC package contains clauses and conditions that may apply to your agreement and to persons doing business with the State of California. The CCC will be kept on file in a central location and must be renewed every three (3) years and updated as changes occur. Sign and return the first page of the current CCC. Failure to do will prohibit the State of California from doing business with your company.

- X (1) one copy of the Unruh Civil Rights Act and the Fair Employment & Housing Act. This form must be received to execute the agreement.
- X General Liability Insurance Requirements. Refer to Insurance Requirements. See Exhibit D.
- X Worker's Compensation with Waiver of Subrogation– Refer to Insurance Requirements. See Exhibit D.

This Agreement cannot be considered binding on either party until approved by appropriate authorized State Agencies. No services should be provided prior to approval, as the State is not obligated to make any payments on any agreement prior to final approval.

Expeditious handling of this Agreement is appreciated. Please contact me at Gaurav.Chopra@dor.ca.gov if you have any questions.

Sincerely,
Gaurav Chopra Contract Analyst
Contracts and Procurement Section

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

32521

PURCHASING AUTHORITY NUMBER (If Applicable)

1. This Agreement is entered into between the Contracting Agency and the Contractor named below:

CONTRACTING AGENCY NAME

Department of Rehabilitation

CONTRACTOR NAME

Santa Cruz County Office of Education

2. The term of this Agreement is:

START DATE

July 1, 2024 or Upon approval, whichever date is later

THROUGH END DATE

June 30, 2027

3. The maximum amount of this Agreement is:

\$497,421.00 (Four Hundred Ninety Seven Thousand, Four Hundred Twenty One Dollars)

4. The parties agree to comply with the terms and conditions of the following exhibits, which are by this reference made a part of the Agreement.

Exhibits	Title	Pages
Exhibit A	Scope of Work	1
Exhibit A.1	Contractor's Description of Services/Deliverables	3
Exhibit B	Budget Detail and Payment Provisions	5
+ - Exhibit B.1	Contractor's Program Budget(s) and Narrative(s)	2
+ - Exhibit C	General Terms and Conditions (GTC 4/2017)	1
+ - Exhibit D	Special Terms and Conditions	8
+ - Exhibit E	Additional Provisions - Federally Funded Agreements	3
+ - Exhibit F	Additional Provisions - Case Services	2
+ - Exhibit G	Additional Provisions	1

Items shown with an asterisk (*), are hereby incorporated by reference and made part of this agreement as if attached hereto.

These documents can be viewed at <https://www.dgs.ca.gov/OLS/Resources>

IN WITNESS WHEREOF, THIS AGREEMENT HAS BEEN EXECUTED BY THE PARTIES HERETO.

CONTRACTOR

CONTRACTOR NAME (if other than an individual, state whether a corporation, partnership, etc.)

Santa Cruz County Office of Education

CONTRACTOR BUSINESS ADDRESS

400 Encinal Street

CITY

Santa Cruz

STATE

CA

ZIP

95060

PRINTED NAME OF PERSON SIGNING

Liann Reyes

TITLE

Deputy Superintendent, Business Services

CONTRACTOR AUTHORIZED SIGNATURE



DATE SIGNED

01 / 31 / 2024

STATE OF CALIFORNIA - DEPARTMENT OF GENERAL SERVICES

STANDARD AGREEMENT

STD 213 (Rev. 04/2020)

AGREEMENT NUMBER

32521

PURCHASING AUTHORITY NUMBER (If Applicable)

STATE OF CALIFORNIA

CONTRACTING AGENCY NAME

Department of Rehabilitation

CONTRACTING AGENCY ADDRESS

721 Capitol Mall, 6th Floor

CITY

Sacramento

STATE

CA

ZIP

95814

PRINTED NAME OF PERSON SIGNING

TITLE

CONTRACTING AGENCY AUTHORIZED SIGNATURE

DATE SIGNED

CALIFORNIA DEPARTMENT OF GENERAL SERVICES APPROVAL



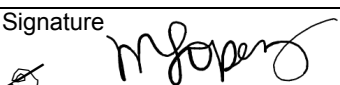
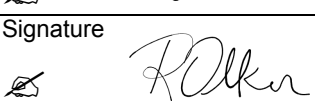
EXEMPTION (If Applicable)

GRANT/CONTRACT SIGNATURE AUTHORIZATION

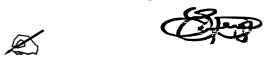
DR 325 (Rev. 10/07) Computer Generated

GRANTEE/CONTRACTOR:	SUBGRANTEE/CONTRACTEE: (Legal Corporation/Public Agency Name & Address)
STATE OF CALIFORNIA Department of Rehabilitation 721 Capitol Mall Sacramento, California 95814-4702	

The following persons are authorized to request reimbursement of expenses incurred as a result of the agreement between the Grantee/Contractor and Subgrantee/Contractee named above:

Signature 	Name (Please Type or Print) Nikki Cendreda	Title (Please Type or Print) Fiscal Accountant
Signature 	Name (Please Type or Print) Terra Lee	Title (Please Type or Print) Financial Analyst
Signature 	Name (Please Type or Print) Melissa Lopez	Title (Please Type or Print) Director, Fiscal Services
Signature 	Name (Please Type or Print) Rebecca Olker	Title (Please Type or Print) Executive Director, Fiscal Services

I hereby delegate authority to request reimbursement of expenses as shown above.

Authorized Signature per Board Resolution 	Name (Please Type or Print) Liann Reyes, Deputy Superintendent - Business Services	Date Signed 01 / 31 / 2024
--	---	-------------------------------

☐ Original
☐ Amendment # _____

FULL Name of Corporation or Public Agency

Santa Cruz County Office of Education

WHEREAS, the Board of Directors or Board of Trustees of the above-named corporation or public agency has read the proposed agreement between State of California, Department of Rehabilitation, and above-named corporation or public agency and said Board of Directors or Board of Trustees acknowledges the benefits and responsibilities to be shared by both parties to said agreement,

NOW, THEREFORE, BE IT RESOLVED that said Board of Directors or Board of Trustees does hereby authorize the following person:

Name of Person Authorized to Sign Agreement	Title of Person Authorized to Sign Agreement
Liann Reyes	Deputy Superintendent - Business Services


of the above-named corporation or public agency on behalf of the corporation or public agency to sign and execute said agreement and all amendments there to, except to increase the financial liability of said corporation or public agency.

CERTIFICATION

I, the Recording Secretary named below, hereby certify that the foregoing resolution was duly and regularly adopted by the Board of Directors or Board of Trustees of above-named corporation or public agency at a meeting of said Board regularly called and convened at which a quorum of said Board of Directors or Board of Trustees was present and voting, and that said resolution was adopted by a vote of the majority of all Directors or Trustees present at said meeting.

IN WITNESS WHEREOF, I have hereunto set my hand as Recording Secretary of said corporation or public agency.

Address Where Board Meeting Held


Date of Board Meeting	Signature of Recording Secretary	Date Signed
		

Pursuant to Public Contract Code section 2010, a person that submits a bid or proposal to, or otherwise proposes to enter into or renew a contract with, a state agency with respect to any contract in the amount of \$100,000 or above shall certify, under penalty of perjury, at the time the bid or proposal is submitted or the contract is renewed, all of the following:

1. CALIFORNIA CIVIL RIGHTS LAWS: For contracts executed or renewed after January 1, 2017, the contractor certifies compliance with the Unruh Civil Rights Act (Section 51 of the Civil Code) and the Fair Employment and Housing Act (Section 12960 of the Government Code); and
2. EMPLOYER DISCRIMINATORY POLICIES: For contracts executed or renewed after January 1, 2017, if a Contractor has an internal policy against a sovereign nation or peoples recognized by the United States government, the Contractor certifies that such policies are not used in violation of the Unruh Civil Rights Act (Section 51 of the Civil Code) or the Fair Employment and Housing Act (Section 12960 of the Government Code).


CERTIFICATION

I, the official named below, certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Proposer/Bidder Firm Name (Printed)	Federal ID Number
Santa Cruz County Office of Education	94-6002633
By (Authorized Signature)	
	
Printed Name and Title of Person Signing	
Liann Reyes, Deputy Superintendent - Business Services	
Executed in the County of	Executed in the State of
Santa Cruz	CA
Date Executed	
01 / 31 / 2024	

CERTIFICATION

I, the official named below, CERTIFY UNDER PENALTY OF PERJURY that I am duly authorized to legally bind the prospective Contractor to the clause(s) listed below. This certification is made under the laws of the State of California.

<i>Contractor/Bidder Firm Name (Printed)</i> Santa Cruz County Office of Education		<i>Federal ID Number</i> 94-6002633
<i>By (Authorized Signature)</i> 		
<i>Printed Name and Title of Person Signing</i> Liann Reyes, Deputy Superintendent - Business Services		
<i>Date Executed</i> 01 / 31 / 2024	<i>Executed in the County of</i> Santa Cruz	

CONTRACTOR CERTIFICATION CLAUSES

1. **STATEMENT OF COMPLIANCE:** Contractor has, unless exempted, complied with the nondiscrimination program requirements. (Gov. Code §12990 (a-f) and CCR, Title 2, Section 11102) (Not applicable to public entities.)

2. **DRUG-FREE WORKPLACE REQUIREMENTS:** Contractor will comply with the requirements of the Drug-Free Workplace Act of 1990 and will provide a drug-free workplace by taking the following actions:

a. Publish a statement notifying employees that unlawful manufacture, distribution, dispensation, possession or use of a controlled substance is prohibited and specifying actions to be taken against employees for violations.

b. Establish a Drug-Free Awareness Program to inform employees about:

- 1) the dangers of drug abuse in the workplace;
- 2) the person's or organization's policy of maintaining a drug-free workplace;
- 3) any available counseling, rehabilitation and employee assistance programs; and,
- 4) penalties that may be imposed upon employees for drug abuse violations.

c. Every employee who works on the proposed Agreement will:

- 1) receive a copy of the company's drug-free workplace policy statement; and,
- 2) agree to abide by the terms of the company's statement as a condition of employment on the Agreement.

Failure to comply with these requirements may result in suspension of payments under the Agreement or termination of the Agreement or both and Contractor may be ineligible for award of any future State agreements if the department determines that any of the following has occurred: the Contractor has made false certification, or violated the certification by failing to carry out the requirements as noted above. (Gov. Code §8350 et seq.)

3. **NATIONAL LABOR RELATIONS BOARD CERTIFICATION:** Contractor certifies that no more than one (1) final unappealable finding of contempt of court by a Federal court has been issued against Contractor within the immediately preceding two-year period because of Contractor's failure to comply with an order of a Federal court, which orders Contractor to comply with an order of the National Labor Relations Board. (Pub. Contract Code §10296) (Not applicable to public entities.)

4. CONTRACTS FOR LEGAL SERVICES \$50,000 OR MORE- PRO BONO REQUIREMENT: Contractor hereby certifies that Contractor will comply with the requirements of Section 6072 of the Business and Professions Code, effective January 1, 2003.

Contractor agrees to make a good faith effort to provide a minimum number of hours of pro bono legal services during each year of the contract equal to the lessor of 30 multiplied by the number of full time attorneys in the firm's offices in the State, with the number of hours prorated on an actual day basis for any contract period of less than a full year or 10% of its contract with the State.

Failure to make a good faith effort may be cause for non-renewal of a state contract for legal services, and may be taken into account when determining the award of future contracts with the State for legal services.

5. EXPATRIATE CORPORATIONS: Contractor hereby declares that it is not an expatriate corporation or subsidiary of an expatriate corporation within the meaning of Public Contract Code Section 10286 and 10286.1, and is eligible to contract with the State of California.

6. SWEATFREE CODE OF CONDUCT:

a. All Contractors contracting for the procurement or laundering of apparel, garments or corresponding accessories, or the procurement of equipment, materials, or supplies, other than procurement related to a public works contract, declare under penalty of perjury that no apparel, garments or corresponding accessories, equipment, materials, or supplies furnished to the state pursuant to the contract have been laundered or produced in whole or in part by sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor, or with the benefit of sweatshop labor, forced labor, convict labor, indentured labor under penal sanction, abusive forms of child labor or exploitation of children in sweatshop labor. The contractor further declares under penalty of perjury that they adhere to the Sweatfree Code of Conduct as set forth on the California Department of Industrial Relations website located at www.dir.ca.gov, and Public Contract Code Section 6108.

b. The contractor agrees to cooperate fully in providing reasonable access to the contractor's records, documents, agents or employees, or premises if reasonably required by authorized officials of the contracting agency, the Department of Industrial Relations, or the Department of Justice to determine the contractor's compliance with the requirements under paragraph (a).

7. DOMESTIC PARTNERS: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.3.

8. GENDER IDENTITY: For contracts of \$100,000 or more, Contractor certifies that Contractor is in compliance with Public Contract Code section 10295.35.

DOING BUSINESS WITH THE STATE OF CALIFORNIA

The following laws apply to persons or entities doing business with the State of California.

1. CONFLICT OF INTEREST: Contractor needs to be aware of the following provisions regarding current or former state employees. If Contractor has any questions on the status of any person rendering services or involved with the Agreement, the awarding agency must be contacted immediately for clarification.

Current State Employees (Pub. Contract Code §10410):

1). No officer or employee shall engage in any employment, activity or enterprise from which the officer or employee receives compensation or has a financial interest and which is sponsored or funded by any state agency, unless the employment, activity or enterprise is required as a condition of regular state employment.

2). No officer or employee shall contract on his or her own behalf as an independent contractor with any state agency to provide goods or services.

Former State Employees (Pub. Contract Code §10411):

1). For the two-year period from the date he or she left state employment, no former state officer or employee may enter into a contract in which he or she engaged in any of the negotiations, transactions, planning, arrangements or any part of the decision-making process relevant to the contract while employed in any capacity by any state agency.

2). For the twelve-month period from the date he or she left state employment, no former state officer or employee may enter into a contract with any state agency if he or she was employed by that state agency in a policy-making position in the same general subject area as the proposed contract within the 12-month period prior to his or her leaving state service.

If Contractor violates any provisions of above paragraphs, such action by Contractor shall render this Agreement void. (Pub. Contract Code §10420)

Members of boards and commissions are exempt from this section if they do not receive payment other than payment of each meeting of the board or commission, payment for preparatory time and payment for per diem. (Pub. Contract Code §10430 (e))

2. LABOR CODE/WORKERS' COMPENSATION: Contractor needs to be aware of the provisions which require every employer to be insured against liability for Worker's Compensation or to undertake self-insurance in accordance with the provisions, and Contractor affirms to comply with such provisions before commencing the performance of the work of this Agreement. (Labor Code Section 3700)

3. AMERICANS WITH DISABILITIES ACT: Contractor assures the State that it complies with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA. (42 U.S.C. 12101 et seq.)

4. CONTRACTOR NAME CHANGE: An amendment is required to change the Contractor's name as listed on this Agreement. Upon receipt of legal documentation of the name change the State will process the amendment. Payment of invoices presented with a new name cannot be paid prior to approval of said amendment.

5. CORPORATE QUALIFICATIONS TO DO BUSINESS IN CALIFORNIA:

a. When agreements are to be performed in the state by corporations, the contracting agencies will be verifying that the contractor is currently qualified to do business in California in order to ensure that all obligations due to the state are fulfilled.

b. "Doing business" is defined in R&TC Section 23101 as actively engaging in any transaction for the purpose of financial or pecuniary gain or profit. Although there are some statutory exceptions to taxation, rarely will a corporate contractor performing within the state not be subject to the franchise tax.

c. Both domestic and foreign corporations (those incorporated outside of California) must be in good standing in order to be qualified to do business in California. Agencies will determine whether a corporation is in good standing by calling the Office of the Secretary of State.

6. RESOLUTION: A county, city, district, or other local public body must provide the State with a copy of a resolution, order, motion, or ordinance of the local governing body which by law has authority to enter into an agreement, authorizing execution of the agreement.

7. AIR OR WATER POLLUTION VIOLATION: Under the State laws, the Contractor shall not be: (1) in violation of any order or resolution not subject to review promulgated by the State Air Resources Board or an air pollution control district; (2) subject to cease and desist order not subject to review issued pursuant to Section 13301 of the Water Code for violation of waste discharge requirements or discharge prohibitions; or (3) finally determined to be in violation of provisions of federal law relating to air or water pollution.

8. PAYEE DATA RECORD FORM STD. 204: This form must be completed by all contractors that are not another state agency or other governmental entity.

Title	Department of Rehabilitation Contract #32521 FY 2024-2027
File name	DOR Contract #32521 FY 2024 -2027.pdf
Document ID	19f1bdb7030c2f570fc7ced6bc1e107120ebd450
Audit trail date format	MM / DD / YYYY
Status	● Signed

Document History



01 / 31 / 2024
12:06:11 UTC-8

Sent for signature to Liann Reyes (lreyes@santacruzcoe.org), Rebecca Olker (rolker@santacruzcoe.org), Melissa Lopez (mlopez@santacruzcoe.org), Terra Andrade (tandrade@santacruzcoe.org) and Nikolette Cendreda (ncendreda@santacruzcoe.org) from ncendreda@santacruzcoe.org
IP: 174.87.180.59



01 / 31 / 2024
16:27:17 UTC-8

Viewed by Liann Reyes (lreyes@santacruzcoe.org)
IP: 205.155.12.254



01 / 31 / 2024
16:27:47 UTC-8

Signed by Liann Reyes (lreyes@santacruzcoe.org)
IP: 205.155.12.254



02 / 05 / 2024
13:18:45 UTC-8

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IP: 205.155.12.254



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IP: 24.6.205.100



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IP: 24.6.205.100



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IP: 172.58.228.92



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02 / 16 / 2024
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The document has been completed.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.1

Board Meeting Date: March 21, 2024

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Rory Bruce, President, CSEA Chapter 484

SUBJECT: Labor Negotiations - "Sunshine" the California School Employees Association (CSEA), Chapter #484, Proposed Changes to Four Articles within the 2024-2025 Classified Employee Bargaining Unit Agreement to the Santa Cruz County Superintendent of Schools

BACKGROUND

The designated representative of the California School Employees Association, Chapter #484, representing classified staff, will propose changes to the following articles within the 2024-2025 Classified Employee Unit Agreement to the Santa Cruz County Superintendent of Schools: Article 2 regarding term, Article 11 regarding Pay and Allowances, Article 12 regarding Health & Welfare Benefits, and Article 23 regarding Compensation for Training.

FUNDING IMPLICATIONS

N/A

RECOMMENDATION

Receive sunshine.

March 7, 2024

Dr. Faris Sabbah, County Superintendent of Schools
Santa Cruz County Office of Education
400 Encinal Street
Santa Cruz, CA 95060

RE: **CSEA and its SCCOE Chapter 484 Initial Proposal re: 2024-2025 Successor Negotiations**

Dear Superintendent Sabbah:


The California School Employees Association and its Santa Cruz COE Chapter 484 (CSEA) are submitting its Initial Proposals in accordance with Section 3547 of the Government Code for the upcoming 2024-2025 Successor Negotiations.

CSEA respectfully submits the following bargaining proposals:

1. **ARTICLE 2 TERM**
CSEA has an interest in a new term of the agreement to commence on July 1, 2024 and terminate June 30, 2027 for a total of three (3) years.
2. **ARTICLE 11 Pay & Allowances**
CSEA has an interest in a fair and equitable wage increase for its bargaining unit. CSEA also has an interest in negotiating any impacts of the state minimum wage increases on the CSEA salary schedule.
3. **ARTICLE 12 Health & Welfare Benefits**
CSEA has an interest in a fair and equitable health and welfare benefits plan for its bargaining unit members and reviewing the share of costs and responsibilities of the parties.
4. **ARTICLE 23 Compensation for Training**
CSEA has an interest in negotiating language to reflect better working conditions for our bargaining unit members.
5. CSEA has an interest in updating contract language to remove outdated terms.
6. CSEA has an interest in changing the terms of the collective bargaining unit to be gender neutral.
7. CSEA reserves the right to add, delete, or modify these proposals as determined through the negotiation process.

Respectfully,

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION


Rory Bruce, President
CSEA Chapter 484



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

SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.2

Board Meeting Date: March 21, 2024

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Liann Reyes, Deputy Superintendent-Business Service

SUBJECT: Labor Negotiations - "Sunshine" with the Santa Cruz County Employees Association (CSEA)

BACKGROUND

The Santa Cruz County Office of Education will sunshine the 2024-2025 Agreement to the California School Employees Association (CSEA).

FUNDING IMPLICATIONS

N/A

RECOMMENDATION

Receive sunshine.




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

BOARD OF EDUCATION

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

Dr. Faris Sabbah, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • www.santacruzcoe.org

DATE: March 15, 2024
TO: Santa Cruz County Office of Education Board of Trustees and
Dr. Faris Sabbah, Superintendent
FROM: Liann Reyes, Deputy Superintendent-Business Services 
RE: 2024-25 Negotiations Sunshine
UNIT: California School Employees Association Chapter 484 (CSEA)

Dear Trustees of the Santa Cruz County Board of Education,

This is to inform the Board of Education that the Santa Cruz County Office of Education (SCCOE) intends to open negotiations with the California School Employees Association Chapter 484 (CSEA) regarding the collective bargaining agreement for fiscal year 2024-2025.

The Rodda Act requires parties negotiating a collective bargaining agreement to give public notice of their proposals at a public meeting. By “sunshining” proposals in this fashion, the SCCOE is announcing their intent to negotiate.

The SCCOE Proposal is attached.

The public is invited to consider this initial proposal of the SCCOE to the CSEA for initial contract negotiations.

SANTA CRUZ COUNTY OFFICE OF EDUCATION (SCCOE)
INITIAL SUNSHINE PROPOSAL
TO CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION CHAPTER 484
(CSEA)
FOR 2024-25 NEGOTIATIONS
March 15, 2024

The Santa Cruz County Office of Education proposes to negotiate the provisions in following Articles of the Collective Bargaining Agreement:

PREAMBLE

Language in the Preamble will be reviewed and made current.

ARTICLE 2 - TERM

The proposal to negotiate possible revisions to the language related to Term will be done in order to revise the Agreement for the current three year term of July 1, 2024 through June 20, 2027. Further, any other reference to Term contained within the collective bargaining agreement shall be updated to reflect the current dates.

ARTICLE 10 - HOLIDAYS

The proposal to revise the list of holidays to include the previously negotiated Juneteenth holiday, as well as clean up of minor formatting issues.

ARTICLE 11 - PAY AND ALLOWANCES

The proposal to negotiate possible revisions to the language related to Pay and Allowances will be done in order to promote competitive salaries and to balance this effort with maintaining fiscal solvency. Additional clarifying revisions to the language related to Pay and Allowances will be done.

ARTICLE 12 - HEALTH AND WELFARE

The proposal to negotiate possible revisions to the language related to Health and Welfare Benefits will be done in order to promote competitive benefits and to balance this effort with maintaining fiscal solvency.

ARTICLE 14 - LEAVES

The proposal to negotiate possible revisions to the language related to Leaves will be done in order to incorporate current law into the collective bargaining agreement.

The proposal to negotiate possible revisions to the language related to the Articles noted above will be done in order to promote competitive salaries and benefits, and to balance this effort with maintaining fiscal solvency

If Articles are agreed upon, they will be voted and ratified by the CSEA #484 and approved by the SCCOE.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.3

Board Meeting Date: March 21, 2024

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

FROM: Dr. Angela Meeker, Associate Superintendent, Educational Services
Miguel F. Aznar, Lead Judge, Santa Cruz County Science Fair
Audrey Sirota, VAPA Coordinator, Educational Services

SUBJECT: Santa Cruz COE 2024 STEAM Expo Presentation

BACKGROUND

The Board will receive a presentation on the 2024 STEAM Expo held on March 9, 2024. The Expo highlighted science, technology, engineering, arts, and mathematic programs from across the County.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Receive presentation



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 7.4

Board Meeting Date: March 21, 2024

☐

Action

☒

Information

TO: Santa Cruz County Board of Education

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

SUBJECT: Santa Cruz COE 2023-2024 Second Interim Financial Report

BACKGROUND

EDC 1240(j) requires that the Superintendent certify the Second Interim Financial Report and present it to the Board in a public meeting for review prior to filing the report with the State Department of Education.

FUNDING IMPLICATIONS

Included herein.

RECOMMENDATION

Receive presentation

2023-24

2nd Interim



March 21, 2024

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____
County Superintendent or Designee

Date: _____

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 21, 2024

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- ☒ POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- ☐ QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- ☐ NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Melissa Lopez

Telephone: (831) 466-5616

Title: Director, Fiscal Service

E-mail: mlopez@santacruzcoe.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2023-24)	979.97	979.97	0.0%	Met
1st Subsequent Year (2024-25)	938.30	938.30	0.0%	Met
2nd Subsequent Year (2025-26)	901.43	901.43	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2023-24)	81.16	81.16	0.0%	Met
1st Subsequent Year (2024-25)	81.16	81.16	0.0%	Met
2nd Subsequent Year (2025-26)	81.16	81.16	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2023-24)	33,205.13	33,205.13	0.0%	Met
1st Subsequent Year (2024-25)	32,873.92	32,873.92	0.0%	Met
2nd Subsequent Year (2025-26)	32,546.02	32,546.02	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since first interim projections.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim		Second Interim	
	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2023-24)	37,425,882.00	37,425,882.00	0.0%	Met
1st Subsequent Year (2024-25)	36,401,421.00	36,201,421.00	- .5%	Met
2nd Subsequent Year (2025-26)	35,496,763.00	35,296,763.00	- .6%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-3999)		
	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)		
Current Year (2023-24)	48,395,989.87	47,698,095.21	-1.4%	Met
1st Subsequent Year (2024-25)	48,243,025.77	48,794,743.50	1.1%	Met
2nd Subsequent Year (2025-26)	49,092,857.88	49,565,303.02	1.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2023-24)	7,126,697.20	7,813,966.51	9.6%	Yes
1st Subsequent Year (2024-25)	5,889,449.49	5,911,900.00	.4%	No
2nd Subsequent Year (2025-26)	5,789,449.49	5,811,900.00	.4%	No

Explanation:
(required if Yes) Current year federal revenues show a net increase due to an increased allocation for Title I and Special Education funding for Alternative Education as well as unearned revenue from Elementary and Secondary School Emergency Relief (ESSER II and ESSER III) with corresponding anticipated expenditures.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	9,694,024.46	10,530,031.58	8.6%	Yes
1st Subsequent Year (2024-25)	9,725,811.46	10,729,252.00	10.3%	Yes
2nd Subsequent Year (2025-26)	9,739,484.46	10,903,824.00	12.0%	Yes

Explanation:
(required if Yes) State revenues show a net increase in the current and subsequent fiscal years due to new and/or revised multi-year grant awards including Dental Assisting CA Apprenticeship Initiative (CAI), CA Community School Partnership Program (CSPP) for Implementation in Alternative Education and County Technical Assistance in Student Support Services as well as unearned revenue from In-Person Instruction (IPI) grant with corresponding anticipated expenditures.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	14,208,444.79	15,959,950.38	12.3%	Yes
1st Subsequent Year (2024-25)	12,248,194.10	11,015,113.00	-10.1%	Yes
2nd Subsequent Year (2025-26)	12,298,193.47	10,885,408.00	-11.5%	Yes

Explanation:
(required if Yes) Local revenues have been adjusted to reflect new and/or revised grant awards/allocation including the Substance Abuse and Mental Health Services (SAMHSA) grant, Student Behavioral Health Incentive Program (SBHIP), Educator Workforce Investment Grant (EWIG), and Silicon Valley grant to support Science Fair/STEAM Expo. Adjustments have been in subsequent years for single year and multi-year grant periods.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	4,110,832.33	3,724,582.21	-9.4%	Yes
1st Subsequent Year (2024-25)	2,075,413.60	2,301,991.91	10.9%	Yes
2nd Subsequent Year (2025-26)	1,951,572.50	1,912,059.98	-2.0%	No

Explanation:
(required if Yes) Books/Supplies have been shifted from current year to subsequent years to more closely align with departmental and programmatic needs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	11,243,623.86	11,648,765.09	3.6%	No
1st Subsequent Year (2024-25)	9,326,000.50	10,153,486.56	8.9%	Yes
2nd Subsequent Year (2025-26)	8,649,565.50	9,418,947.00	8.9%	Yes

Explanation:
(required if Yes) Services show a net increase in subsequent years related to contract services for several multi-year grant awards/allocation including Substance Abuse and Mental Health Services (SAMHSA) grant, Multi-Tiered Systems of Support (MTSS), as well as services related to the Countywide Robotics and Countywide Math Initiatives. Adjustments have been made in subsequent years for single year and multi-year grant periods.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	31,029,166.45	34,303,948.47	10.6%	Not Met
1st Subsequent Year (2024-25)	27,863,455.05	27,656,265.00	-.7%	Met
2nd Subsequent Year (2025-26)	27,827,127.42	27,601,132.00	-.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	15,354,456.19	15,373,347.30	.1%	Met
1st Subsequent Year (2024-25)	11,401,414.10	12,455,478.47	9.2%	Not Met
2nd Subsequent Year (2025-26)	10,601,138.00	11,331,006.98	6.9%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Current year federal revenues show a net increase due to an increased allocation for Title I and Special Education funding for Alternative Education as well as unearned revenue from Elementary and Secondary School Emergency Relief (ESSER II and ESSER III) with corresponding anticipated expenditures.

Explanation:

Other State Revenue
(linked from 4A
if NOT met)

State revenues show a net increase in the current and subsequent fiscal years due to new and/or revised multi-year grant awards including Dental Assisting CA Apprenticeship Initiative (CAI), CA Community School Partnership Program (CSPP) for Implementation in Alternative Education and County Technical Assistance in Student Support Services as well as unearned revenue from In-Person Instruction (IPI) grant with corresponding anticipated expenditures.

Explanation:

Other Local Revenue
(linked from 4A
if NOT met)

Local revenues have been adjusted to reflect new and/or revised grant awards/allocation including the Substance Abuse and Mental Health Services (SAMHSA) grant, Student Behavioral Health Incentive Program (SBHIP), Educator Workforce Investment Grant (EWIG), and Silicon Valley grant to support Science Fair/STEAM Expo. Adjustments have been in subsequent years for single year and multi-year grant periods.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 4A
if NOT met)

Books/Supplies have been shifted from current year to subsequent years to more closely align with departmental and programmatic needs.

Explanation:

Services and Other Exps
(linked from 4A
if NOT met)

Services show a net increase in subsequent years related to contract services for several multi-year grant awards/allocation including Substance Abuse and Mental Health Services (SAMHSA) grant, Multi-Tiered Systems of Support (MTSS), as well as services related to the Countywide Robotics and Countywide Math Initiatives. Adjustments have been made in subsequent years for single year and multi-year grant periods.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	1,045,991.85	1,200,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		1,200,000.00	

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

☐ Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)

☐ Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.7%	5.2%	5.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.6%	1.7%	1.9%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): North Santa Cruz County (SC)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	7,592,069.00	7,592,069.00	7,592,069.00

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2023-24)	769,434.48	35,093,064.86	N/A	Met
1st Subsequent Year (2024-25)	(1,524,892.06)	35,064,153.06	4.3%	Not Met
2nd Subsequent Year (2025-26)	(1,856,973.00)	34,551,576.00	5.4%	Not Met

6D. Comparison of County Office Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Deficit budgeting in the subsequent years is a result of planned expenditures with estimates for known increases in CalPERS employer contributions, Health & Welfare and Property & Liability premiums in conjunction with conservative LCFF revenue projections using 0% COLA in both subsequent years. Business and Alternative Education programs continue to work closely to monitor Average Daily Attendance (ADA) projections.

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)/(Form MYPI, Line D2)	
Current Year (2023-24)	36,391,726.97	Met
1st Subsequent Year (2024-25)	33,093,979.00	Met
2nd Subsequent Year (2025-26)	29,690,351.00	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2023-24)	34,911,450.00	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 and over

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

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

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	70,199,128.57	67,155,433.97	66,301,523.00
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	70,199,128.57	67,155,433.97	66,301,523.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	70,199,128.57	67,155,433.97	66,301,523.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,105,973.86	2,014,663.02	1,989,045.69
6.	Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,105,973.86	2,014,663.02	1,989,045.69

8B. Calculating the County Office's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2023-24)	(2024-25)	(2025-26)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(13,779.74)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,314,127.29	3,523,452.00	3,732,778.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	3,300,347.55	3,523,452.00	3,732,778.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.70%	5.25%	5.63%
County Office's Reserve Standard				
(Section 8A, Line 7):		2,105,973.86	2,014,663.02	1,989,045.69
Status:		Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

Yes

1b. If Yes, identify the interfund borrowings:

Temporary interfund borrowing from Fund 01 to Fund 09, Fund 12, and Fund 13 as authorized per Board resolution #23-25 on July 20, 2023.

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(1,892,692.34)	(1,900,945.22)	.4%	8,252.88	Met
1st Subsequent Year (2024-25)	(1,793,039.00)	(1,800,152.00)	.4%	7,113.00	Met
2nd Subsequent Year (2025-26)	(1,733,039.00)	(1,740,152.00)	.4%	7,113.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	2,441,177.75	2,441,177.75	0.0%	0.00	Met
1st Subsequent Year (2024-25)	1,015,000.00	1,515,000.00	49.3%	500,000.00	Not Met
2nd Subsequent Year (2025-26)	1,015,000.00	1,015,000.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns	Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?				
	No				

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Anticipated transfer out to Fund 35 in first subsequent year for initial project costs while state funding applications are submitted and pending approval.

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases				
Certificates of Participation	14	Fd 01 Obj 8011 and Fd 01 Obj 8625 (to be transferred to Fd 56)	Fd 56 Obj 7439 and Fd 56 Obj 7439	7,017,192
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	Salary and Benefits (Obj 2xxx, 3xxx)	630,856

Other Long-term Commitments (do not include OPEB):

TOTAL:				7,648,048

Type of Commitment (continued):	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation	624,756	624,756	624,756	624,756
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	624,756	624,756	624,756	624,756
Has total annual payment increased over prior year (2022-23)		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(Required if Yes)

Debt will be paid from Fund 56 Deb Service. Debt will be paid from the General Fund if other funds are no longer available.

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

n/a

n/a

2 OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

First Interim (Form 01CSI, Item S7A)		Second Interim	
9,831,539.00		9,831,539.00	
12,543,343.00		12,543,343.00	
(2,711,804.00)		(2,711,804.00)	
Actuarial		Actuarial	
Jun 30, 2022		Jun 30, 2022	

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

First Interim (Form 01CSI, Item S7A)		Second Interim	
		0.00	
		0.00	
		0.00	

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,195,924.48	1,195,538.23
1,226,508.00	1,144,160.00
1,268,209.00	1,211,985.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	0.00
	0.00
	0.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

116.00	116.00
116.00	116.00
116.00	116.00

4. Comments:

S7B. Identification of the County Office's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1 a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

Yes

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

No

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

No

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

First Interim

(Form 01CSI, Item S7B)

Second Interim

0.00

0.00

0.00

0.00

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

First Interim

(Form 01CSI, Item S7B)

Second Interim

0.00

0.00

0.00

0.00

0.00

0.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

0.00

0.00

0.00

0.00

0.00

Data must be entered.

4 Comments:

Workers' Compensation is part of a JPA. Dental and Vision are self-insured through the JPA but the liability exposure is so minimal that an actuarial report to determine liability is not performed.

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	88.1	89.3	86.5	85.5

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

- 1. Are step & column adjustments included in the interim and MYPs?
- 2. Cost of step & column adjustments
- 3. Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Certificated (Non-management) Attrition (layoffs and retirements)

- 1. Are savings from attrition included in the interim and MYPs?
- 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	186.0	173.9	170.4	170.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, complete questions 5 and 6.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Classified (Non-management) Health and Welfare (H&W) Benefits

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	43.8	44.8	43.8	43.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interm and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	<div>No</div>
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	
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ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments: (optional)	County wide Operations Grant ADA is decreasing in both the prior and current fiscal years as Santa Cruz County school districts continue to face challenges with declining enrollment.
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Fund 01

County School Service Fund

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	25,549,149.00	28,938,782.99	18,758,970.17	28,938,782.99	0.00	0.0%
2) Federal Revenue		8100-8299	4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	288,304.00	288,304.00	228,284.66	307,568.00	19,264.00	6.7%
4) Other Local Revenue		8600-8799	1,773,938.19	4,005,347.78	2,789,084.92	4,017,093.57	11,745.79	0.3%
5) TOTAL, REVENUES			32,111,391.19	37,732,434.77	23,172,502.87	37,763,444.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,545,500.21	7,431,668.33	4,328,999.56	7,429,682.41	1,985.92	0.0%
2) Classified Salaries		2000-2999	8,618,049.96	8,242,353.57	4,518,534.25	8,283,686.61	(41,333.04)	-0.5%
3) Employee Benefits		3000-3999	8,946,798.89	8,513,731.95	4,775,061.99	8,529,081.23	(15,349.28)	-0.2%
4) Books and Supplies		4000-4999	1,828,808.86	1,533,764.10	605,288.83	1,418,516.66	115,247.44	7.5%
5) Services and Other Operating Expenditures		5000-5999	4,941,899.19	5,600,824.72	2,178,885.12	5,204,737.55	396,087.17	7.1%
6) Capital Outlay		6000-6999	250,000.00	346,295.78	267,517.98	346,295.78	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,825,512.16)	(2,070,447.57)	(132,982.88)	(2,085,113.13)	14,665.56	-0.7%
9) TOTAL, EXPENDITURES			34,805,544.95	34,098,190.88	17,937,467.97	33,626,887.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,694,153.76)	3,634,243.89	5,235,034.90	4,136,557.45		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,850.00	1,466,177.75	0.00	1,466,177.75	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(1,697,719.34)	(1,900,945.22)	0.00	(1,900,945.22)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,758,569.34)	(3,367,122.97)	0.00	(3,367,122.97)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,452,723.10)	267,120.92	5,235,034.90	769,434.48		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,662,482.58	28,662,482.58		28,662,482.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,662,482.58	28,662,482.58		28,662,482.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,662,482.58	28,662,482.58		28,662,482.58		
2) Ending Balance, June 30 (E + F1e)			24,209,759.48	28,929,603.50		29,431,917.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200,000.00	0.00		0.00		
COP	0000	9760	1,200,000.00					
d) Assigned								
Other Assignments		9780	23,009,759.48	28,929,603.50		29,431,917.06		
MAA Programs	0000	9780	194,846.94					
Small Districts	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	272,326.80					
SMAA Admin	0000	9780	2,902,148.72					
Classified Credentialing Program	0000	9780	200,000.00					
Mandated Cost	0000	9780	2,427,532.32					
Safety Program	0000	9780	69,824.34					
Alternative Education LCFF Base	0000	9780	1,415,994.96					
Alternative Education S/C	0000	9780	0.00					
Special Projects	0000	9780	200,000.00					
Deferred Maintenance	0000	9780	1,405,327.75					
Educational & Administrative Operations	0000	9780	13,102,188.46					
Lottery	1100	9780	817,733.35					
MAA Programs	0000	9780		899,877.98				
Differentiated Assistance	0000	9780		310,847.73				
SMAA Admin	0000	9780		2,949,623.85				
Classified Credentialing Program	0000	9780		200,000.00				
Mandated Cost	0000	9780		2,427,532.32				
Safety Program	0000	9780		82,168.96				
Alternative Education LCFF Base	0000	9780		578,210.77				
Alternative Education S/C	0000	9780		0.00				
Special Projects	0000	9780		200,000.00				
Facilities Projects	0000	9780		1,500,000.00				
Modernization Projects	0000	9780		1,500,000.00				
Educational & Administrative Operations	0000	9780		17,466,828.38				
Lottery	1100	9780		814,513.51				
MAA Program	0000	9780				899,877.98		
Differentiated Assistance	0000	9780				410,847.47		
SMAA Admin	0000	9780				2,949,623.85		
Classified Credentialing Program	0000	9780				200,000.00		
Mandated Cost	0000	9780				2,446,796.32		
Safety	0000	9780				82,168.96		
Alternative Education LCFF Base	0000	9780				550,067.89		
Alternative Education S/C	0000	9780				0.00		
Special Projects	0000	9780				200,000.00		
Facilities Projects	0000	9780				1,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Modernization Projects	0000	9780				1,500,000.00		
Educational & Administrative Operations	0000	9780				17,878,021.08		
Lottery	1100	9780				814,513.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,668,284.78	17,766,184.00	8,000,152.00	17,766,184.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,374,415.00	5,497,765.00	2,598,581.00	5,497,765.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,197.00	58,268.00	30,659.69	58,268.00	0.00	0.0%
Timber Yield Tax		8022	8,963.00	6,497.00	4,784.15	6,497.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,923.00	781.00	0.00	781.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,986,048.22	12,100,331.00	6,799,737.35	12,100,331.00	0.00	0.0%
Unsecured Roll Taxes		8042	239,036.00	222,790.00	287,069.05	222,790.00	0.00	0.0%
Prior Years' Taxes		8043	32,727.00	19,640.00	28,637.83	19,640.00	0.00	0.0%
Supplemental Taxes		8044	272,800.00	288,532.00	113,322.41	288,532.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	506,699.00	479,211.00	286,940.83	479,211.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	802,449.00	985,883.00	605,632.38	985,883.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,453.48	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			33,955,542.00	37,425,882.00	18,758,970.17	37,425,882.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(200,000.00)	(200,000.01)	0.00	(200,000.01)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	(8,206,393.00)	(8,287,099.00)	0.00	(8,287,099.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			25,549,149.00	28,938,782.99	18,758,970.17	28,938,782.99	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
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						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	94,278.00	94,278.00	113,542.00	113,542.00	19,264.00	20.4%
Lottery - Unrestricted and Instructional Materials		8560	178,979.00	178,979.00	114,742.66	178,979.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	15,047.00	15,047.00	0.00	15,047.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			288,304.00	288,304.00	228,284.66	307,568.00	19,264.00	6.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	1,100,000.00	809,604.02	1,100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,399,571.00	1,399,571.00	1,399,571.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,185,825.19	1,185,825.19	264,177.37	1,185,825.19	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	88,113.00	319,951.59	315,732.53	331,697.38	11,745.79	3.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			1,773,938.19	4,005,347.78	2,789,084.92	4,017,093.57	11,745.79	0.3%
TOTAL, REVENUES			32,111,391.19	37,732,434.77	23,172,502.87	37,763,444.56	31,009.79	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,265,555.09	4,243,605.64	2,487,729.21	4,243,605.64	0.00	0.0%
Certificated Pupil Support Salaries		1200	185,616.92	155,959.84	93,287.81	153,973.92	1,985.92	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,701,415.20	2,630,819.66	1,538,147.21	2,630,819.66	0.00	0.0%
Other Certificated Salaries		1900	392,913.00	401,283.19	209,835.33	401,283.19	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,545,500.21	7,431,668.33	4,328,999.56	7,429,682.41	1,985.92	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	600,716.32	493,137.65	310,160.69	493,137.65	0.00	0.0%
Classified Support Salaries		2200	1,242,743.70	1,236,929.60	662,177.13	1,236,929.60	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,098,215.23	2,153,285.13	1,146,283.12	2,183,285.13	(30,000.00)	-1.4%
Clerical, Technical and Office Salaries		2400	4,614,421.01	4,280,950.61	2,372,463.76	4,292,283.65	(11,333.04)	-0.3%
Other Classified Salaries		2900	61,953.70	78,050.58	27,449.55	78,050.58	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,618,049.96	8,242,353.57	4,518,534.25	8,283,686.61	(41,333.04)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,359,882.17	1,309,410.89	746,806.01	1,309,410.91	(.02)	0.0%
PERS		3201-3202	2,220,403.67	2,084,620.69	1,138,425.92	2,093,821.53	(9,200.84)	-0.4%
OASDI/Medicare/Alternative		3301-3302	742,625.35	704,395.38	393,702.95	707,421.87	(3,026.49)	-0.4%
Health and Welfare Benefits		3401-3402	3,667,724.40	3,528,361.77	1,995,165.24	3,529,201.95	(840.18)	0.0%
Unemployment Insurance		3501-3502	45,356.76	8,121.02	4,218.87	8,140.97	(19.95)	-0.2%
Workers' Compensation		3601-3602	304,390.02	290,856.04	164,475.23	291,614.18	(758.14)	-0.3%
OPEB, Allocated		3701-3702	606,416.52	587,966.16	332,267.77	589,469.82	(1,503.66)	-0.3%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			8,946,798.89	8,513,731.95	4,775,061.99	8,529,081.23	(15,349.28)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	174,000.00	177,962.86	121,861.93	177,962.86	0.00	0.0%
Books and Other Reference Materials		4200	79,029.78	94,713.79	33,301.61	94,713.79	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	832,057.08	539,789.94	264,432.72	424,538.45	115,251.49	21.4%
Noncapitalized Equipment		4400	743,722.00	721,297.51	185,692.57	721,301.56	(4.05)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,828,808.86	1,533,764.10	605,288.83	1,418,516.66	115,247.44	7.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	282,844.00	287,398.55	112,371.01	288,533.63	(1,135.08)	-0.4%
Dues and Memberships		5300	71,927.00	74,482.00	58,586.00	74,482.00	0.00	0.0%
Insurance		5400-5450	225,090.00	225,090.00	140,752.35	234,987.35	(9,897.35)	-4.4%
Operations and Housekeeping Services		5500	346,085.00	355,220.66	114,622.40	355,220.66	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	568,863.88	587,590.28	275,253.22	587,590.28	0.00	0.0%
Transfers of Direct Costs		5710	(150,428.00)	(150,178.00)	(19,800.00)	(150,178.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,924.00)	(17,924.00)	(17,924.00)	(17,924.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,336,891.35	3,949,715.07	1,405,597.96	3,542,145.07	407,570.00	10.3%
Communications		5900	278,549.96	289,430.16	109,426.18	289,880.56	(450.40)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,941,899.19	5,600,824.72	2,178,885.12	5,204,737.55	396,087.17	7.1%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,000.00	346,295.78	267,517.98	346,295.78	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	346,295.78	267,517.98	346,295.78	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,703,454.46)	(1,910,660.10)	(123,814.15)	(1,925,325.66)	14,665.56	-0.8%
Transfers of Indirect Costs - Interfund		7350	(122,057.70)	(159,787.47)	(9,168.73)	(159,787.47)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,825,512.16)	(2,070,447.57)	(132,982.88)	(2,085,113.13)	14,665.56	-0.7%
TOTAL, EXPENDITURES			34,805,544.95	34,098,190.88	17,937,467.97	33,626,887.11	471,303.77	1.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	60,850.00	60,850.00	0.00	60,850.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	1,405,327.75	0.00	1,405,327.75	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,850.00	1,466,177.75	0.00	1,466,177.75	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,697,719.34)	(1,900,945.22)	0.00	(1,900,945.22)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,697,719.34)	(1,900,945.22)	0.00	(1,900,945.22)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,758,569.34)	(3,367,122.97)	0.00	(3,367,122.97)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,206,393.00	8,287,099.00	0.00	8,287,099.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,781,150.97	3,313,966.51	621,887.50	3,313,966.51	0.00	0.0%
3) Other State Revenue		8300-8599	8,911,756.10	9,398,276.58	4,425,708.14	10,222,463.58	824,187.00	8.8%
4) Other Local Revenue		8600-8799	9,696,346.44	11,942,856.81	3,328,788.90	11,942,856.81	0.00	0.0%
5) TOTAL, REVENUES			29,595,646.51	32,942,198.90	8,376,384.54	33,766,385.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,609,820.12	6,555,617.33	3,559,000.54	6,555,617.33	0.00	0.0%
2) Classified Salaries		2000-2999	8,262,184.89	7,697,229.82	4,428,735.15	7,697,229.82	0.00	0.0%
3) Employee Benefits		3000-3999	9,962,030.12	9,202,797.81	4,658,123.94	9,202,797.81	0.00	0.0%
4) Books and Supplies		4000-4999	752,415.48	3,311,608.59	202,134.73	2,306,065.55	1,005,543.04	30.4%
5) Services and Other Operating Expenditures		5000-5999	4,969,800.58	6,261,193.10	1,933,641.62	6,444,027.54	(182,834.44)	-2.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	624,755.29	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,703,454.46	1,910,660.10	123,814.15	1,925,325.66	(14,665.56)	-0.8%
9) TOTAL, EXPENDITURES			32,884,460.94	34,939,106.75	14,905,450.13	34,131,063.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,288,814.43)	(1,996,907.85)	(6,529,065.59)	(364,677.81)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	975,000.00	580,726.66	975,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	1,697,719.34	1,900,945.22	0.00	1,900,945.22	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,697,719.34	925,945.22	(580,726.66)	925,945.22		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,591,095.09)	(1,070,962.63)	(7,109,792.25)	561,267.41		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,398,542.50	6,398,542.50		6,398,542.50	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,398,542.50	6,398,542.50		6,398,542.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,398,542.50	6,398,542.50		6,398,542.50		
2) Ending Balance, June 30 (E + F1e)			4,807,447.41	5,327,579.87		6,959,809.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,807,447.41	5,341,359.61		6,973,589.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(13,779.74)		(13,779.74)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	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		
Property Taxes Transfers		8097	8,206,393.00	8,287,099.00	0.00	8,287,099.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,206,393.00	8,287,099.00	0.00	8,287,099.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	415,188.00	427,930.00	0.00	427,930.00	0.00	0.0%
Special Education Discretionary Grants		8182	103,304.00	103,304.00	0.00	103,304.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	354,171.22	350,807.62	79,029.62	350,807.62	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	246,888.87	103,023.00	0.00	103,023.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	18,087.73	24,321.00	2,637.00	24,321.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	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	191,632.84	214,751.88	151,720.75	214,751.88	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,451,878.31	2,089,829.01	388,500.13	2,089,829.01	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,781,150.97	3,313,966.51	621,887.50	3,313,966.51	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	5,528,607.09	5,142,911.50	2,974,012.60	5,142,911.50	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	813,009.93	781,973.89	539,117.00	781,973.89	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	108,264.00	0.00	108,264.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	70,540.00	70,540.00	17,475.84	70,540.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	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	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	237,515.93	266,605.00	0.00	266,605.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	2,262,083.15	3,027,982.19	895,102.70	3,852,169.19	824,187.00	27.2%
TOTAL, OTHER STATE REVENUE			8,911,756.10	9,398,276.58	4,425,708.14	10,222,463.58	824,187.00	8.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	975,000.00	975,000.00	580,726.66	975,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,317,346.44	8,906,152.72	2,635,973.97	8,906,152.72	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,404,000.00	2,061,704.09	112,088.27	2,061,704.09	0.00	0.0%
Tuition		8710	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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,696,346.44	11,942,856.81	3,328,788.90	11,942,856.81	0.00	0.0%
TOTAL, REVENUES			29,595,646.51	32,942,198.90	8,376,384.54	33,766,385.90	824,187.00	2.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,512,259.24	3,792,001.19	2,114,123.36	3,792,001.19	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,038,195.31	690,619.39	404,771.55	690,619.39	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,162,497.65	1,174,053.50	671,268.21	1,174,053.50	0.00	0.0%
Other Certificated Salaries		1900	896,867.92	898,943.25	368,837.42	898,943.25	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,609,820.12	6,555,617.33	3,559,000.54	6,555,617.33	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,754,155.22	3,833,658.41	1,962,226.16	3,833,658.41	0.00	0.0%
Classified Support Salaries		2200	2,040,318.92	2,035,841.45	1,345,130.98	2,035,841.45	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	800,318.06	613,694.50	352,921.24	613,694.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,485,140.99	980,832.57	617,841.19	980,832.57	0.00	0.0%
Other Classified Salaries		2900	182,251.70	233,202.89	150,615.58	233,202.89	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,262,184.89	7,697,229.82	4,428,735.15	7,697,229.82	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,130,617.19	2,030,196.85	566,609.40	2,030,196.85	0.00	0.0%
PERS		3201-3202	2,141,792.25	2,027,503.30	1,140,852.47	2,027,503.30	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	730,562.14	688,303.20	391,938.49	688,303.20	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,088,497.66	3,646,824.22	2,105,297.12	3,646,824.22	0.00	0.0%
Unemployment Insurance		3501-3502	26,708.46	9,327.04	3,872.15	9,327.04	0.00	0.0%
Workers' Compensation		3601-3602	280,215.53	263,905.13	148,312.74	263,905.13	0.00	0.0%
OPEB, Allocated		3701-3702	563,636.89	536,738.07	301,241.57	536,738.07	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%

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TOTAL, EMPLOYEE BENEFITS			9,962,030.12	9,202,797.81	4,658,123.94	9,202,797.81	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	84,304.50	83,207.89	23,500.02	83,207.89	0.00	0.0%
Books and Other Reference Materials		4200	19,530.00	41,519.06	14,502.50	41,519.06	0.00	0.0%
Materials and Supplies		4300	588,479.98	3,142,295.59	139,056.29	2,137,252.55	1,005,043.04	32.0%
Noncapitalized Equipment		4400	60,101.00	44,586.05	25,075.92	44,086.05	500.00	1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			752,415.48	3,311,608.59	202,134.73	2,306,065.55	1,005,543.04	30.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	574,513.00	820,457.51	228,623.60	820,457.51	0.00	0.0%
Travel and Conferences		5200	172,275.30	298,966.83	75,497.73	304,466.83	(5,500.00)	-1.8%
Dues and Memberships		5300	11,965.00	6,500.00	5,260.00	6,500.00	0.00	0.0%
Insurance		5400-5450	1,667.00	1,219.05	751.05	1,219.05	0.00	0.0%
Operations and Housekeeping Services		5500	31,665.00	35,309.00	13,333.72	35,309.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,370,212.90	1,478,760.93	491,651.41	1,478,760.93	0.00	0.0%
Transfers of Direct Costs		5710	150,428.00	150,178.00	19,800.00	150,178.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,626,468.77	3,433,452.42	1,078,449.35	3,610,786.86	(177,334.44)	-5.2%
Communications		5900	30,605.61	36,349.36	20,274.76	36,349.36	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,969,800.58	6,261,193.10	1,933,641.62	6,444,027.54	(182,834.44)	-2.9%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	219,605.29	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	405,150.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			624,755.29	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,703,454.46	1,910,660.10	123,814.15	1,925,325.66	(14,665.56)	-0.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,703,454.46	1,910,660.10	123,814.15	1,925,325.66	(14,665.56)	-0.8%
TOTAL, EXPENDITURES			32,884,460.94	34,939,106.75	14,905,450.13	34,131,063.71	808,043.04	2.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	975,000.00	580,726.66	975,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	975,000.00	580,726.66	975,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,697,719.34	1,900,945.22	0.00	1,900,945.22	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,697,719.34	1,900,945.22	0.00	1,900,945.22	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,697,719.34	925,945.22	(580,726.66)	925,945.22	0.00	0.0%

2023-24 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	33,755,542.00	37,225,881.99	18,758,970.17	37,225,881.99	0.00	0.0%
2) Federal Revenue		8100-8299	7,281,150.97	7,813,966.51	2,018,050.62	7,813,966.51	0.00	0.0%
3) Other State Revenue		8300-8599	9,200,060.10	9,686,580.58	4,653,992.80	10,530,031.58	843,451.00	8.7%
4) Other Local Revenue		8600-8799	11,470,284.63	15,948,204.59	6,117,873.82	15,959,950.38	11,745.79	0.1%
5) TOTAL, REVENUES			61,707,037.70	70,674,633.67	31,548,887.41	71,529,830.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,155,320.33	13,987,285.66	7,888,000.10	13,985,299.74	1,985.92	0.0%
2) Classified Salaries		2000-2999	16,880,234.85	15,939,583.39	8,947,269.40	15,980,916.43	(41,333.04)	-0.3%
3) Employee Benefits		3000-3999	18,908,829.01	17,716,529.76	9,433,185.93	17,731,879.04	(15,349.28)	-0.1%
4) Books and Supplies		4000-4999	2,581,224.34	4,845,372.69	807,423.56	3,724,582.21	1,120,790.48	23.1%
5) Services and Other Operating Expenditures		5000-5999	9,911,699.77	11,862,017.82	4,112,526.74	11,648,765.09	213,252.73	1.8%
6) Capital Outlay		6000-6999	250,000.00	346,295.78	267,517.98	346,295.78	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,124,755.29	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(122,057.70)	(159,787.47)	(9,168.73)	(159,787.47)	0.00	0.0%
9) TOTAL, EXPENDITURES			67,690,005.89	69,037,297.63	32,842,918.10	67,757,950.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,982,968.19)	1,637,336.04	(1,294,030.69)	3,771,879.64		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,850.00	2,441,177.75	580,726.66	2,441,177.75	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,850.00)	(2,441,177.75)	(580,726.66)	(2,441,177.75)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,043,818.19)	(803,841.71)	(1,874,757.35)	1,330,701.89		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,061,025.08	35,061,025.08		35,061,025.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,061,025.08	35,061,025.08		35,061,025.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,061,025.08	35,061,025.08		35,061,025.08		
2) Ending Balance, June 30 (E + F1e)			29,017,206.89	34,257,183.37		36,391,726.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,807,447.41	5,341,359.61		6,973,589.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200,000.00	0.00		0.00		
COP	0000	9760	1,200,000.00					
d) Assigned								
Other Assignments		9780	23,009,759.48	28,929,603.50		29,431,917.06		
MAA Programs	0000	9780	194,846.94					
Small Districts	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	272,326.80					
SMAA Admin	0000	9780	2,902,148.72					
Classified Credentialing Program	0000	9780	200,000.00					
Mandated Cost	0000	9780	2,427,532.32					
Safety Program	0000	9780	69,824.34					
Alternative Education LCFF Base	0000	9780	1,415,994.96					
Alternative Education S/C	0000	9780	0.00					
Special Projects	0000	9780	200,000.00					
Deferred Maintenance	0000	9780	1,405,327.75					
Educational & Administrative Operations	0000	9780	13,102,188.46					
Lottery	1100	9780	817,733.35					
MAA Programs	0000	9780		899,877.98				
Differentiated Assistance	0000	9780		310,847.73				
SMAA Admin	0000	9780		2,949,623.85				
Classified Credentialing Program	0000	9780		200,000.00				
Mandated Cost	0000	9780		2,427,532.32				
Safety Program	0000	9780		82,168.96				
Alternative Education LCFF Base	0000	9780		578,210.77				
Alternative Education S/C	0000	9780		0.00				
Special Projects	0000	9780		200,000.00				
Facilities Projects	0000	9780		1,500,000.00				
Modernization Projects	0000	9780		1,500,000.00				
Educational & Administrative Operations	0000	9780		17,466,828.38				
Lottery	1100	9780		814,513.51				
MAA Program	0000	9780				899,877.98		
Differentiated Assistance	0000	9780				410,847.47		
SMAA Admin	0000	9780				2,949,623.85		
Classified Credentialing Program	0000	9780				200,000.00		
Mandated Cost	0000	9780				2,446,796.32		
Safety	0000	9780				82,168.96		
Alternative Education LCFF Base	0000	9780				550,067.89		
Alternative Education S/C	0000	9780				0.00		
Special Projects	0000	9780				200,000.00		
Facilities Projects	0000	9780				1,500,000.00		
Modernization Projects	0000	9780				1,500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Educational & Administrative Operations	0000	9780				17,878,021.08		
Lottery	1100	9780				814,513.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(13,779.74)		(13,779.74)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,668,284.78	17,766,184.00	8,000,152.00	17,766,184.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,374,415.00	5,497,765.00	2,598,581.00	5,497,765.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,197.00	58,268.00	30,659.69	58,268.00	0.00	0.0%
Timber Yield Tax		8022	8,963.00	6,497.00	4,784.15	6,497.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,923.00	781.00	0.00	781.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,986,048.22	12,100,331.00	6,799,737.35	12,100,331.00	0.00	0.0%
Unsecured Roll Taxes		8042	239,036.00	222,790.00	287,069.05	222,790.00	0.00	0.0%
Prior Years' Taxes		8043	32,727.00	19,640.00	28,637.83	19,640.00	0.00	0.0%
Supplemental Taxes		8044	272,800.00	288,532.00	113,322.41	288,532.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	506,699.00	479,211.00	286,940.83	479,211.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	802,449.00	985,883.00	605,632.38	985,883.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	3,453.48	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			33,955,542.00	37,425,882.00	18,758,970.17	37,425,882.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(200,000.00)	(200,000.01)	0.00	(200,000.01)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	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	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			33,755,542.00	37,225,881.99	18,758,970.17	37,225,881.99	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	415,188.00	427,930.00	0.00	427,930.00	0.00	0.0%
Special Education Discretionary Grants		8182	103,304.00	103,304.00	0.00	103,304.00	0.00	0.0%

2023-24 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	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	0.0%
Pass-Through Revenues from Federal Sources		8287	4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	354,171.22	350,807.62	79,029.62	350,807.62	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	246,888.87	103,023.00	0.00	103,023.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	18,087.73	24,321.00	2,637.00	24,321.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	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	191,632.84	214,751.88	151,720.75	214,751.88	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,451,878.31	2,089,829.01	388,500.13	2,089,829.01	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,281,150.97	7,813,966.51	2,018,050.62	7,813,966.51	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	5,528,607.09	5,142,911.50	2,974,012.60	5,142,911.50	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	813,009.93	781,973.89	539,117.00	781,973.89	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	108,264.00	0.00	108,264.00	0.00	0.0%
Mandated Costs Reimbursements		8550	94,278.00	94,278.00	113,542.00	113,542.00	19,264.00	20.4%
Lottery - Unrestricted and Instructional Materials		8560	249,519.00	249,519.00	132,218.50	249,519.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	237,515.93	266,605.00	0.00	266,605.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	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	0.00	0.0%
All Other State Revenue	All Other	8590	2,277,130.15	3,043,029.19	895,102.70	3,867,216.19	824,187.00	27.1%
TOTAL, OTHER STATE REVENUE			9,200,060.10	9,686,580.58	4,653,992.80	10,530,031.58	843,451.00	8.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	975,000.00	975,000.00	580,726.66	975,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	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	0.0%
Interest		8660	500,000.00	1,100,000.00	809,604.02	1,100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,399,571.00	1,399,571.00	1,399,571.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	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	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,503,171.63	10,091,977.91	2,900,151.34	10,091,977.91	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,492,113.00	2,381,655.68	427,820.80	2,393,401.47	11,745.79	0.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	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	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,470,284.63	15,948,204.59	6,117,873.82	15,959,950.38	11,745.79	0.1%
TOTAL, REVENUES			61,707,037.70	70,674,633.67	31,548,887.41	71,529,830.46	855,196.79	1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,777,814.33	8,035,606.83	4,601,852.57	8,035,606.83	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,223,812.23	846,579.23	498,059.36	844,593.31	1,985.92	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,863,912.85	3,804,873.16	2,209,415.42	3,804,873.16	0.00	0.0%
Other Certificated Salaries		1900	1,289,780.92	1,300,226.44	578,672.75	1,300,226.44	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,155,320.33	13,987,285.66	7,888,000.10	13,985,299.74	1,985.92	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,354,871.54	4,326,796.06	2,272,386.85	4,326,796.06	0.00	0.0%
Classified Support Salaries		2200	3,283,062.62	3,272,771.05	2,007,308.11	3,272,771.05	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,898,533.29	2,766,979.63	1,499,204.36	2,796,979.63	(30,000.00)	-1.1%
Clerical, Technical and Office Salaries		2400	6,099,562.00	5,261,783.18	2,990,304.95	5,273,116.22	(11,333.04)	-0.2%
Other Classified Salaries		2900	244,205.40	311,253.47	178,065.13	311,253.47	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,880,234.85	15,939,583.39	8,947,269.40	15,980,916.43	(41,333.04)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,490,499.36	3,339,607.74	1,313,415.41	3,339,607.76	(.02)	0.0%
PERS		3201-3202	4,362,195.92	4,112,123.99	2,279,278.39	4,121,324.83	(9,200.84)	-0.2%
OASDI/Medicare/Alternative		3301-3302	1,473,187.49	1,392,698.58	785,641.44	1,395,725.07	(3,026.49)	-0.2%
Health and Welfare Benefits		3401-3402	7,756,222.06	7,175,185.99	4,100,462.36	7,176,026.17	(840.18)	0.0%
Unemployment Insurance		3501-3502	72,065.22	17,448.06	8,091.02	17,468.01	(19.95)	-0.1%
Workers' Compensation		3601-3602	584,605.55	554,761.17	312,787.97	555,519.31	(758.14)	-0.1%
OPEB, Allocated		3701-3702	1,170,053.41	1,124,704.23	633,509.34	1,126,207.89	(1,503.66)	-0.1%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			18,908,829.01	17,716,529.76	9,433,185.93	17,731,879.04	(15,349.28)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	258,304.50	261,170.75	145,361.95	261,170.75	0.00	0.0%
Books and Other Reference Materials		4200	98,559.78	136,232.85	47,804.11	136,232.85	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	1,420,537.06	3,682,085.53	403,489.01	2,561,791.00	1,120,294.53	30.4%
Noncapitalized Equipment		4400	803,823.00	765,883.56	210,768.49	765,387.61	495.95	0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,581,224.34	4,845,372.69	807,423.56	3,724,582.21	1,120,790.48	23.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	574,513.00	820,457.51	228,623.60	820,457.51	0.00	0.0%
Travel and Conferences		5200	455,119.30	586,365.38	187,868.74	593,000.46	(6,635.08)	-1.1%
Dues and Memberships		5300	83,892.00	80,982.00	63,846.00	80,982.00	0.00	0.0%
Insurance		5400-5450	226,757.00	226,309.05	141,503.40	236,206.40	(9,897.35)	-4.4%
Operations and Housekeeping Services		5500	377,750.00	390,529.66	127,956.12	390,529.66	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,939,076.78	2,066,351.21	766,904.63	2,066,351.21	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,924.00)	(17,924.00)	(17,924.00)	(17,924.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,963,360.12	7,383,167.49	2,484,047.31	7,152,931.93	230,235.56	3.1%
Communications		5900	309,155.57	325,779.52	129,700.94	326,229.92	(450.40)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,911,699.77	11,862,017.82	4,112,526.74	11,648,765.09	213,252.73	1.8%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	250,000.00	346,295.78	267,517.98	346,295.78	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			250,000.00	346,295.78	267,517.98	346,295.78	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,500,000.00	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	219,605.29	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	405,150.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,124,755.29	4,500,000.00	1,396,163.12	4,500,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(122,057.70)	(159,787.47)	(9,168.73)	(159,787.47)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(122,057.70)	(159,787.47)	(9,168.73)	(159,787.47)	0.00	0.0%
TOTAL, EXPENDITURES			67,690,005.89	69,037,297.63	32,842,918.10	67,757,950.82	1,279,346.81	1.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	60,850.00	60,850.00	0.00	60,850.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,380,327.75	580,726.66	2,380,327.75	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			60,850.00	2,441,177.75	580,726.66	2,441,177.75	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,850.00)	(2,441,177.75)	(580,726.66)	(2,441,177.75)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6018	Student Support and Enrichment Block Grant	604,188.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	415,754.51
6266	Educator Effectiveness, FY 2021-22	72,738.55
6300	Lottery: Instructional Materials	198,315.84
6332	CA Community Schools Partnership Act - Implementation Grant	135,000.00
6355	Direct Support Professional Training Program	55,918.02
6371	CalWORKs for ROCP or Adult Education	47,653.00
6500	Special Education	74,495.74
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	141,788.37
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	518,526.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	108,264.00
7311	Classified School Employee Professional Development Block Grant	5,411.04
7399	LCFF Equity Multiplier	27,999.00
7435	Learning Recovery Emergency Block Grant	1,013,615.00
7810	Other Restricted State	6,208.56
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,132,946.96
9010	Other Restricted Local	2,414,767.06
Total, Restricted Balance		6,973,589.65

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,771,848.00	1,771,848.00	997,162.00	1,771,848.00	0.00	0.0%
2) Federal Revenue		8100-8299	166,366.00	181,596.00	46,542.00	181,596.00	0.00	0.0%
3) Other State Revenue		8300-8599	239,954.00	262,111.18	102,603.86	262,111.18	0.00	0.0%
4) Other Local Revenue		8600-8799	315,600.00	386,829.61	85,819.60	386,829.61	0.00	0.0%
5) TOTAL, REVENUES			2,493,768.00	2,602,384.79	1,232,127.46	2,602,384.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	980,502.79	1,018,669.03	553,819.88	1,018,669.03	0.00	0.0%
2) Classified Salaries		2000-2999	494,381.64	439,922.70	239,794.80	439,922.70	0.00	0.0%
3) Employee Benefits		3000-3999	890,362.10	762,924.74	381,009.41	762,924.74	0.00	0.0%
4) Books and Supplies		4000-4999	71,816.16	202,237.24	70,242.44	202,237.24	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	237,272.85	278,727.35	47,038.99	278,727.35	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	24,012.02	26,160.21	3,554.99	26,160.21	0.00	0.0%
9) TOTAL, EXPENDITURES			2,698,347.56	2,728,641.27	1,295,460.51	2,728,641.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(204,579.56)	(126,256.48)	(63,333.05)	(126,256.48)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(204,579.56)	(126,256.48)	(63,333.05)	(126,256.48)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,582,828.48	1,582,828.48		1,582,828.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,582,828.48	1,582,828.48		1,582,828.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,582,828.48	1,582,828.48		1,582,828.48		
2) Ending Balance, June 30 (E + F1e)			1,378,248.92	1,456,572.00		1,456,572.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	398,716.72	402,065.40		402,065.40		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	979,532.20	1,054,506.60		1,054,506.60		
Career Advancement Charter 3% Reserve	0000	9780		81,859.00				
Career Advancement Charter Base	0000	9780		912,267.06				
Career Advancement Charter Supplemental/Concentration	0000	9780		0.00				
Fund 09-Career Advancement Charter Lottery	1100	9780		60,380.54				
Career Advancement Charter 3% Reserve	0000	9780	82,118.00					
Career Advancement Charter Base	0000	9780	816,989.16					
Career Advancement Charter Supplemental/Concentration	0000	9780						
Fund 09-Career Advancement Charter Lottery	1100	9780	80,425.04					
Career Advancement Charter 3% Reserve	0000	9780				81,859.00		
Career Advancement Charter Base	0000	9780				912,267.06		
Career Advancement Charter Supplemental/Concentration	0000	9780				0.00		
Fund 09-Career Advancement Charter Lottery	1100	9780				60,380.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,744,848.00	1,744,848.00	983,364.00	1,744,848.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	27,000.00	27,000.00	13,798.00	27,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,771,848.00	1,771,848.00	997,162.00	1,771,848.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,276.00	3,245.00	0.00	3,245.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	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	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040,							
	3060,							
	3061,							
	3150,							
	3155,							
	3180,							
Other NCLB / Every Student Succeeds Act	3182,	8290					0.00	
	4037,							
	4124,							
	4126,							
	4127,							
	4128,							
	5630		165,090.00	178,351.00	46,542.00	178,351.00		0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			166,366.00	181,596.00	46,542.00	181,596.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	126,738.00	140,612.00	83,159.00	140,612.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,448.00	7,448.00	7,576.00	7,448.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	31,995.00	31,995.00	21,494.86	31,995.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690,	8590						
	6695		0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	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	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	73,773.00	82,056.18	(9,626.00)	82,056.18	0.00	0.0%
TOTAL, OTHER STATE REVENUE			239,954.00	262,111.18	102,603.86	262,111.18	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Food Service Sales		8634	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,600.00	30,600.00	29,589.99	30,600.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	56,229.61	56,229.61	56,229.61	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	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	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			315,600.00	386,829.61	85,819.60	386,829.61	0.00	0.0%
TOTAL, REVENUES			2,493,768.00	2,602,384.79	1,232,127.46	2,602,384.79		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	895,458.07	928,375.63	501,148.73	928,375.63	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	85,044.72	90,293.40	52,671.15	90,293.40	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			980,502.79	1,018,669.03	553,819.88	1,018,669.03	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	60,654.90	66,303.57	33,908.97	66,303.57	0.00	0.0%
Classified Support Salaries		2200	343,665.98	297,845.85	163,466.18	297,845.85	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	90,060.76	75,773.28	42,419.65	75,773.28	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			494,381.64	439,922.70	239,794.80	439,922.70	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	260,773.44	262,540.33	99,631.63	262,540.33	0.00	0.0%
PERS		3201-3202	112,470.45	94,196.74	53,508.25	94,196.74	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	51,375.72	44,156.29	27,369.31	44,156.29	0.00	0.0%
Health and Welfare Benefits		3401-3402	375,584.35	282,130.45	156,463.71	282,130.45	0.00	0.0%
Unemployment Insurance		3501-3502	7,286.90	1,029.27	390.64	1,029.27	0.00	0.0%
Workers' Compensation		3601-3602	28,191.03	26,419.50	14,397.95	26,419.50	0.00	0.0%
OPEB, Allocated		3701-3702	54,680.21	52,452.16	29,247.92	52,452.16	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			890,362.10	762,924.74	381,009.41	762,924.74	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,045.00	19,045.00	0.00	19,045.00	0.00	0.0%
Books and Other Reference Materials		4200	1,000.00	2,000.00	140.33	2,000.00	0.00	0.0%
Materials and Supplies		4300	49,771.16	168,692.24	67,101.72	168,692.24	0.00	0.0%
Noncapitalized Equipment		4400	6,000.00	12,500.00	3,000.39	12,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			71,816.16	202,237.24	70,242.44	202,237.24	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,635.17	35,860.17	8,448.62	35,860.17	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	14,122.20	14,752.70	14,230.50	14,752.70	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,224.00	10,224.00	10,224.00	10,224.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	174,701.48	206,616.48	8,672.49	206,616.48	0.00	0.0%
Communications		5900	10,590.00	11,274.00	5,463.38	11,274.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			237,272.85	278,727.35	47,038.99	278,727.35	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	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	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	24,012.02	26,160.21	3,554.99	26,160.21	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,012.02	26,160.21	3,554.99	26,160.21	0.00	0.0%
TOTAL, EXPENDITURES			2,698,347.56	2,728,641.27	1,295,460.51	2,728,641.27		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6300	Lottery: Instructional Materials	40,253.09
6500	Special Education	101,602.71
6546	Mental Health- Related Services	44,042.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	84,710.00
7412	A-G Access/Success Grant	13,304.00
7413	A-G Learning Loss Mitigation Grant	4,988.00
7435	Learning Recovery Emergency Block Grant	110,148.00
7810	Other Restricted State	3,017.00
Total, Restricted Balance		402,065.40

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,796,855.00	4,046,766.00	839,817.22	4,046,766.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,382,532.00	3,545,303.00	1,934,618.84	3,545,303.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	169,096.26	148,893.97	169,096.26	0.00	0.0%
5) TOTAL, REVENUES			7,224,387.00	7,761,165.26	2,923,330.03	7,761,165.26		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,179,387.00	7,592,069.00	2,707,721.90	7,592,069.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,179,387.00	7,592,069.00	2,707,721.90	7,592,069.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,000.00	169,096.26	215,608.13	169,096.26		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,000.00	169,096.26	215,608.13	169,096.26		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,376,835.47	1,376,835.47		1,376,835.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,835.47	1,376,835.47		1,376,835.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,835.47	1,376,835.47		1,376,835.47		
2) Ending Balance, June 30 (E + F1e)			1,421,835.47	1,545,931.73		1,545,931.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,421,835.48	1,545,931.74		1,545,931.74		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.01)	(.01)		(.01)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	3,796,855.00	4,046,766.00	839,817.22	4,046,766.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,796,855.00	4,046,766.00	839,817.22	4,046,766.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	3,382,532.00	3,545,303.00	1,934,618.84	3,545,303.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	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	0.0%
TOTAL, OTHER STATE REVENUE			3,382,532.00	3,545,303.00	1,934,618.84	3,545,303.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	45,000.00	65,000.00	44,797.71	65,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	104,096.26	104,096.26	104,096.26	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	169,096.26	148,893.97	169,096.26	0.00	0.0%
TOTAL, REVENUES			7,224,387.00	7,761,165.26	2,923,330.03	7,761,165.26		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	3,796,855.00	4,046,766.00	839,817.22	4,046,766.00	0.00	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	2,882,969.00	3,045,740.00	1,593,143.68	3,045,740.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	499,563.00	499,563.00	274,761.00	499,563.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,179,387.00	7,592,069.00	2,707,721.90	7,592,069.00	0.00	0.0%
TOTAL, EXPENDITURES			7,179,387.00	7,592,069.00	2,707,721.90	7,592,069.00		

Resource	Description	2023-24 Projected Totals
6500	Special Education	1,123,309.78
6546	Mental Health- Related Services	263,912.54
9010	Other Restricted Local	158,709.42
Total, Restricted Balance		1,545,931.74

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	.06	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,143.20	61,143.20	39,576.00	61,143.20	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,720.38	1,548.39	1,720.38	0.00	0.0%
5) TOTAL, REVENUES			62,343.20	62,863.58	41,124.45	62,863.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,978.80	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,128.56	14,091.31	8,681.05	14,091.31	0.00	0.0%
3) Employee Benefits		3000-3999	22,167.26	11,610.89	6,657.03	11,610.89	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	32,560.42	0.00	32,560.42	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	12.00	4.50	12.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,868.58	2,868.58	0.00	2,868.58	0.00	0.0%
9) TOTAL, EXPENDITURES			61,143.20	61,143.20	15,342.58	61,143.20		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,720.38	25,781.87	1,720.38		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	1,720.38	25,781.87	1,720.38		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,435.24	16,435.24		16,435.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,435.24	16,435.24		16,435.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,435.24	16,435.24		16,435.24		
2) Ending Balance, June 30 (E + F1e)			17,635.24	18,155.62		18,155.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	14,922.68	14,922.68		14,922.68		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,712.56	3,232.94		3,232.94		
Fund 11 Adult Education Programs	0000	9780		3,232.94				
Fund 11 Adult Education Programs	0000	9780	2,712.56					
Fund 11 Adult Education Programs	0000	9780				3,232.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	.06	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	.06	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	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	0.0%
Adult Education Program	6391	8590	60,240.20	60,240.20	39,576.00	60,240.20	0.00	0.0%
All Other State Revenue	All Other	8590	903.00	903.00	0.00	903.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			61,143.20	61,143.20	39,576.00	61,143.20	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	1,200.00	700.00	528.01	700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,020.38	1,020.38	1,020.38	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,720.38	1,548.39	1,720.38	0.00	0.0%
TOTAL, REVENUES			62,343.20	62,863.58	41,124.45	62,863.58		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,978.80	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,978.80	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	13,286.08	14,091.31	8,681.05	14,091.31	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	10,842.48	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,128.56	14,091.31	8,681.05	14,091.31	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,190.95	903.00	0.00	903.00	0.00	0.0%
PERS		3201-3202	6,437.50	3,695.84	2,252.43	3,695.84	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,969.22	996.99	624.49	996.99	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,383.18	5,225.41	3,291.18	5,225.41	0.00	0.0%
Unemployment Insurance		3501-3502	121.40	6.37	4.02	6.37	0.00	0.0%
Workers' Compensation		3601-3602	687.05	250.00	156.51	250.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,377.96	533.28	328.40	533.28	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			22,167.26	11,610.89	6,657.03	11,610.89	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	32,560.42	0.00	32,560.42	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	32,560.42	0.00	32,560.42	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	12.00	4.50	12.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	12.00	4.50	12.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,868.58	2,868.58	0.00	2,868.58	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,868.58	2,868.58	0.00	2,868.58	0.00	0.0%
TOTAL, EXPENDITURES			61,143.20	61,143.20	15,342.58	61,143.20		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	14,922.68
Total, Restricted Balance		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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	319,207.42	644,506.71	333,214.34	644,506.71	0.00	0.0%
3) Other State Revenue		8300-8599	756,767.85	967,606.55	561,956.23	967,606.55	0.00	0.0%
4) Other Local Revenue		8600-8799	238,853.00	241,952.84	177,745.86	241,952.84	0.00	0.0%
5) TOTAL, REVENUES			1,314,828.27	1,854,066.10	1,072,916.43	1,854,066.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,491.75	29,124.55	4,256.69	29,124.55	0.00	0.0%
2) Classified Salaries		2000-2999	391,564.95	398,614.57	223,786.83	398,614.57	0.00	0.0%
3) Employee Benefits		3000-3999	237,773.53	251,823.59	133,551.16	251,823.59	0.00	0.0%
4) Books and Supplies		4000-4999	100,140.30	462,101.88	53,991.62	462,101.88	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	486,118.05	580,692.63	50,517.24	580,692.63	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,177.10	130,758.68	5,613.74	130,758.68	0.00	0.0%
9) TOTAL, EXPENDITURES			1,316,265.68	1,853,115.90	471,717.28	1,853,115.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,437.41)	950.20	601,199.15	950.20		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,437.41)	950.20	601,199.15	950.20		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	146,115.55	146,115.55		146,115.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,115.55	146,115.55		146,115.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,115.55	146,115.55		146,115.55		
2) Ending Balance, June 30 (E + F1e)			144,678.14	147,065.75		147,065.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	143,727.57	145,515.34		145,515.34		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	950.57	1,550.41		1,550.41		
Fund 12 Child Development MAA	0000	9780		1,550.41				
Fund 12 Child Development MAA	0000	9780	950.57					
Fund 12 Child Development MAA	0000	9780				1,550.41		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	319,207.42	644,506.71	333,214.34	644,506.71	0.00	0.0%
TOTAL, FEDERAL REVENUE			319,207.42	644,506.71	333,214.34	644,506.71	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	756,767.85	967,606.55	561,956.23	967,606.55	0.00	0.0%
TOTAL, OTHER STATE REVENUE			756,767.85	967,606.55	561,956.23	967,606.55	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	2,600.00	5,100.00	10,207.02	5,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	599.84	599.84	599.84	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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	0.0%
All Other Fees and Contracts		8689	236,253.00	236,253.00	166,939.00	236,253.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			238,853.00	241,952.84	177,745.86	241,952.84	0.00	0.0%
TOTAL, REVENUES			1,314,828.27	1,854,066.10	1,072,916.43	1,854,066.10		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,291.75	29,124.55	4,256.69	29,124.55	0.00	0.0%
Other Certificated Salaries		1900	2,200.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,491.75	29,124.55	4,256.69	29,124.55	0.00	0.0%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,659.56	9,900.00	2,325.00	9,900.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	370,905.39	388,714.57	221,461.83	388,714.57	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			391,564.95	398,614.57	223,786.83	398,614.57	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	4,890.36	0.00	4,890.36	0.00	0.0%
PERS		3201-3202	90,399.61	97,084.60	50,923.95	97,084.60	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,159.52	30,060.51	16,600.38	30,060.51	0.00	0.0%
Health and Welfare Benefits		3401-3402	96,769.58	95,265.44	53,196.94	95,265.44	0.00	0.0%
Unemployment Insurance		3501-3502	189.14	205.39	107.31	205.39	0.00	0.0%
Workers' Compensation		3601-3602	7,322.66	7,972.39	4,114.03	7,972.39	0.00	0.0%
OPEB, Allocated		3701-3702	14,933.02	16,344.90	8,608.55	16,344.90	0.00	0.0%
OPEB, Active Employees		3751-3752	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	0.0%
TOTAL, EMPLOYEE BENEFITS			237,773.53	251,823.59	133,551.16	251,823.59	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	7,914.15	2,824.16	7,914.15	0.00	0.0%
Materials and Supplies		4300	100,140.30	447,887.73	49,751.70	447,887.73	0.00	0.0%
Noncapitalized Equipment		4400	0.00	6,300.00	1,415.76	6,300.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100,140.30	462,101.88	53,991.62	462,101.88	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	98,400.00	132,295.99	0.00	132,295.99	0.00	0.0%
Travel and Conferences		5200	14,944.00	20,550.16	8,653.90	20,550.16	0.00	0.0%
Dues and Memberships		5300	8,050.00	8,050.00	7,254.00	8,050.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,600.00	3,600.00	2,400.00	3,600.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,700.00	7,700.00	7,700.00	7,700.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	346,222.24	401,994.67	22,773.39	401,994.67	0.00	0.0%
Communications		5900	7,201.81	6,501.81	1,735.95	6,501.81	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			486,118.05	580,692.63	50,517.24	580,692.63	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	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	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	95,177.10	130,758.68	5,613.74	130,758.68	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,177.10	130,758.68	5,613.74	130,758.68	0.00	0.0%
TOTAL, EXPENDITURES			1,316,265.68	1,853,115.90	471,717.28	1,853,115.90		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6131	Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	11,273.29
9010	Other Restricted Local	134,242.05
Total, Restricted Balance		145,515.34

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	77,500.00	78,114.00	22,134.63	78,114.00	0.00	0.0%
3) Other State Revenue		8300-8599	73,500.00	127,754.79	89,509.06	127,754.79	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	2,781.49	2,067.30	2,781.49	0.00	0.0%
5) TOTAL, REVENUES			151,500.00	208,650.28	113,710.99	208,650.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	211,850.00	211,850.00	88,968.50	211,850.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			211,850.00	211,850.00	88,968.50	211,850.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,350.00)	(3,199.72)	24,742.49	(3,199.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,850.00	60,850.00	0.00	60,850.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			60,850.00	60,850.00	0.00	60,850.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	57,650.28	24,742.49	57,650.28		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,637.28	45,637.28		45,637.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,637.28	45,637.28		45,637.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,637.28	45,637.28		45,637.28		
2) Ending Balance, June 30 (E + F1e)			46,137.28	103,287.56		103,287.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	46,918.77	103,287.56		103,287.56		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
Fair Market Value Adjustment (\$781.49)	0000	9780	0.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(781.49)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	77,500.00	77,500.00	21,520.63	77,500.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	614.00	614.00	614.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			77,500.00	78,114.00	22,134.63	78,114.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	73,500.00	127,754.79	89,509.06	127,754.79	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			73,500.00	127,754.79	89,509.06	127,754.79	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	2,000.00	1,285.81	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	781.49	781.49	781.49	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	2,781.49	2,067.30	2,781.49	0.00	0.0%
TOTAL, REVENUES			151,500.00	208,650.28	113,710.99	208,650.28		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	211,850.00	211,850.00	88,968.50	211,850.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			211,850.00	211,850.00	88,968.50	211,850.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			211,850.00	211,850.00	88,968.50	211,850.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	60,850.00	60,850.00	0.00	60,850.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			60,850.00	60,850.00	0.00	60,850.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			60,850.00	60,850.00	0.00	60,850.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	48,418.77
5810	Other Restricted Federal	614.00
7033	Child Nutrition: School Food Best Practices Apportionment	54,254.79
Total, Restricted Balance		103,287.56

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	63,349.37	56,017.49	63,349.37	0.00	0.0%
5) TOTAL, REVENUES			213,000.00	263,349.37	56,017.49	263,349.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	655,000.00	705,000.00	276,250.00	705,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			705,000.00	755,000.00	276,250.00	755,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(492,000.00)	(491,650.63)	(220,232.51)	(491,650.63)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(492,000.00)	(491,650.63)	(220,232.51)	(491,650.63)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,378,262.71	1,378,262.71		1,378,262.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,378,262.71	1,378,262.71		1,378,262.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,378,262.71	1,378,262.71		1,378,262.71		
2) Ending Balance, June 30 (E + F1e)			886,262.71	886,612.08		886,612.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	886,262.71	886,612.08		886,612.08		
Fund 14 Deferred Maintenance	0000	9760		886,612.08				
Fund 14 Deferred Maintenance	0000	9760	886,262.71					
Fund 14 Deferred Maintenance	0000	9760				886,612.08		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Interest		8660	13,000.00	28,000.00	20,668.12	28,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	35,349.37	35,349.37	35,349.37	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	63,349.37	56,017.49	63,349.37	0.00	0.0%
TOTAL, REVENUES			213,000.00	263,349.37	56,017.49	263,349.37		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	655,000.00	655,000.00	276,250.00	655,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			655,000.00	705,000.00	276,250.00	705,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			705,000.00	755,000.00	276,250.00	755,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	209,325.18	184,808.46	209,325.18	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	209,325.18	184,808.46	209,325.18		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,000.00	209,325.18	184,808.46	209,325.18		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	209,325.18	184,808.46	209,325.18		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,104,802.11	3,104,802.11		3,104,802.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,104,802.11	3,104,802.11		3,104,802.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,104,802.11	3,104,802.11		3,104,802.11		
2) Ending Balance, June 30 (E + F1e)			3,144,802.11	3,314,127.29		3,314,127.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,144,802.11	3,314,127.29		3,314,127.29		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	90,000.00	65,483.28	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	119,325.18	119,325.18	119,325.18	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	209,325.18	184,808.46	209,325.18	0.00	0.0%
TOTAL, REVENUES			40,000.00	209,325.18	184,808.46	209,325.18		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,000.00	52,360.21	43,904.99	52,360.21	0.00	0.0%
5) TOTAL, REVENUES			14,000.00	52,360.21	43,904.99	52,360.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,800.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	601,950.00	0.00	601,950.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	601,950.00	1,800.00	601,950.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,000.00	(549,589.79)	42,104.99	(549,589.79)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,000.00	(549,589.79)	42,104.99	(549,589.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	737,923.32	737,923.32		737,923.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			737,923.32	737,923.32		737,923.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			737,923.32	737,923.32		737,923.32		
2) Ending Balance, June 30 (E + F1e)			751,923.32	188,333.53		188,333.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	780,283.53	188,333.53		188,333.53		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
Fair Market Value Adjustment (\$28,360.21)	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(28,360.21)	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	14,000.00	24,000.00	15,544.78	24,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	28,360.21	28,360.21	28,360.21	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			14,000.00	52,360.21	43,904.99	52,360.21	0.00	0.0%
TOTAL, REVENUES			14,000.00	52,360.21	43,904.99	52,360.21		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,800.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,800.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	321,800.00	0.00	321,800.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	220,150.00	0.00	220,150.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	60,000.00	0.00	60,000.00	0.00	0.0%
Equipment Replacement		6500	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	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	601,950.00	0.00	601,950.00	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	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	601,950.00	1,800.00	601,950.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	0.0%
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	188,333.53
Total, Restricted Balance		188,333.53

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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	10,000.00	22,381.50	54,605.37	44,605.37	446.1%
5) TOTAL, REVENUES			0.00	10,000.00	22,381.50	54,605.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	624,755.29	312,377.92	624,755.29	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	624,755.29	312,377.92	624,755.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(614,755.29)	(289,996.42)	(570,149.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,380,327.75	580,726.66	2,380,327.75	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,380,327.75	580,726.66	2,380,327.75		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,765,572.46	290,730.24	1,810,177.83		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,254,057.15	2,254,057.15		2,254,057.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,254,057.15	2,254,057.15		2,254,057.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,254,057.15	2,254,057.15		2,254,057.15		
2) Ending Balance, June 30 (E + F1e)			2,254,057.15	4,019,629.61		4,064,234.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,254,057.15	4,019,629.61		4,064,234.98		
COP (Encinal)	0000	9760		4,019,629.61				
COP (Encinal)	0000	9760	2,254,057.15					
COP (Encinal)	0000	9760				4,064,234.98		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	10,000.00	22,381.50	54,605.37	44,605.37	446.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	10,000.00	22,381.50	54,605.37	44,605.37	446.1%
TOTAL, REVENUES			0.00	10,000.00	22,381.50	54,605.37		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	219,605.29	111,397.92	219,605.29	0.00	0.0%
Other Debt Service - Principal		7439	0.00	405,150.00	200,980.00	405,150.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	624,755.29	312,377.92	624,755.29	0.00	0.0%
TOTAL, EXPENDITURES			0.00	624,755.29	312,377.92	624,755.29		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	2,380,327.75	580,726.66	2,380,327.75	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,380,327.75	580,726.66	2,380,327.75	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	2,380,327.75	580,726.66	2,380,327.75		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		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	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500,000.00	1,500,000.00	694,508.68	1,500,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,500,000.00	1,500,000.00	694,508.68	1,500,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	809,786.00	809,786.00	0.00	809,786.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			809,786.00	809,786.00	0.00	809,786.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			690,214.00	690,214.00	694,508.68	690,214.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			690,214.00	690,214.00	694,508.68	690,214.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,059,549.59	12,059,549.59		12,059,549.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			12,059,549.59	12,059,549.59		12,059,549.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,059,549.59	12,059,549.59		12,059,549.59		
2) Ending Net Position, June 30 (E + F1e)			12,749,763.59	12,749,763.59		12,749,763.59		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	12,749,763.59	12,749,763.59		12,749,763.59		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,000,000.00	1,000,000.00	694,508.68	1,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500,000.00	1,500,000.00	694,508.68	1,500,000.00	0.00	0.0%
TOTAL, REVENUES			1,500,000.00	1,500,000.00	694,508.68	1,500,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	809,786.00	809,786.00	0.00	809,786.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			809,786.00	809,786.00	0.00	809,786.00	0.00	0.0%
TOTAL, EXPENSES			809,786.00	809,786.00	0.00	809,786.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Other Forms

Form A - Average Daily Attendance

Form ICR - Indirect Cost Rate Worksheet

Form CASH - Cashflow Worksheet



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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	
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	
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					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	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	67.94	66.67	30.00	66.67	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	859.06	913.30	850.00	913.30	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	927.00	979.97	880.00	979.97	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	76.59	76.59	76.59	76.59	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	4.57	4.57	4.57	4.57	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	81.16	81.16	81.16	81.16	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,008.16	1,061.13	961.16	1,061.13	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	33,287.63	33,205.13	33,205.13	33,205.13	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	135.00	135.00	135.00	135.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	135.00	135.00	135.00	135.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	135.00	135.00	135.00	135.00	0.00	0.0%

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	72,927,769.84
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,638,415.16
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	2,371,697.33
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	346,295.78
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,500,000.00
5. Interfund Transfers Out	All	9300	7600-7629	2,441,177.75
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,207.63
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)				9,669,378.49
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	3,199.72
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)				59,623,175.91
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				1,114.97
B. Expenditures per ADA (Line I.E divided by Line II.A)				53,475.14
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust 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)	59,623,175.91	53,475.14
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>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

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

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) 3,987,227.33
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 44,753,724.30

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) 8.91%

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) 3,586,598.68
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,136,758.53

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	73,425.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	2,399.24
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)	312,091.86
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)	27,470.10
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)	5,138,743.40
9. Carry-Forward Adjustment (Part IV, Line F)	(49,553.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,089,189.64
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,770,380.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,003,559.94
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,777,311.94
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	62,511.13
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,271,697.33
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)	1,140,869.28
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)	3,115,534.68
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)	1,153,539.27
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)	3,190,622.59
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)	1,328,696.26
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	58,274.62
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,590,061.23
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)	61,463,058.51
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)	8.36%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	8.28%

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)	5,138,743.40
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(105,302.23)
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 (8.27%) 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 (8.27%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.27%) times Part III, Line B19); zero if positive	(49,553.76)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(49,553.76)
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:	8.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-24776.88) is applied to the current year calculation and the remainder (\$-24776.88) is deferred to one or more future years:	8.32%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-16517.92) is applied to the current year calculation and the remainder (\$-33035.84) is deferred to one or more future years:	8.33%
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)	(49,553.76)

Approved indirect cost rate: 8.27%
Highest rate used in any program: 8.27%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	346,720.81	28,673.81	8.27%
01	3025	95,153.78	7,869.22	8.27%
01	3183	50,412.00	4,169.00	8.27%
01	3212	165,042.53	13,649.01	8.27%
01	3213	982,306.72	81,236.77	8.27%
01	3214	271,361.03	22,441.56	8.27%
01	3218	29,418.05	2,432.87	8.27%
01	3219	237,798.10	19,665.90	8.27%
01	3310	400,733.34	27,196.66	6.79%
01	3345	942.33	57.67	6.12%
01	3385	94,489.70	7,814.30	8.27%
01	4035	20,027.71	1,656.29	8.27%
01	5630	133,542.14	10,557.74	7.91%
01	5632	10,265.94	848.99	8.27%
01	5810	458,782.54	26,551.65	5.79%
01	6054	45,594.35	3,770.65	8.27%
01	6057	143,289.00	11,489.00	8.02%
01	6333	184,723.38	15,276.62	8.27%
01	6388	593,327.63	23,167.42	3.90%
01	6500	12,515,865.24	781,320.40	6.24%
01	6510	737,223.04	44,750.85	6.07%
01	6520	72,158.88	4,416.13	6.12%
01	6680	34,635.63	2,864.37	8.27%
01	6685	34,635.63	2,864.37	8.27%
01	6695	176,969.61	14,635.39	8.27%
01	7032	99,994.46	8,269.54	8.27%
01	7366	207,591.72	17,167.84	8.27%
01	7368	36,578.72	3,025.06	8.27%
01	7412	118,955.05	9,836.95	8.27%
01	7413	69,271.27	5,728.73	8.27%
01	7810	467,342.72	38,648.91	8.27%
01	8150	965,995.14	73,437.47	7.60%
01	9010	10,063,686.33	609,834.52	6.06%
09	3182	164,728.00	13,623.00	8.27%
09	3310	2,997.14	247.86	8.27%
09	6266	19,635.17	1,623.83	8.27%
09	6500	134,286.72	10,665.52	7.94%

11	6391	57,371.62	2,868.58	5.00%
12	5035	223,922.60	18,063.55	8.07%
12	5055	49,059.76	4,057.24	8.27%
12	5160	322,715.03	26,688.53	8.27%
12	6045	7,468.31	435.69	5.83%
12	6100	2,311.81	191.19	8.27%
12	6102	66,861.14	5,426.81	8.12%
12	6110	335,425.32	27,739.68	8.27%
12	6123	6,138.80	507.68	8.27%
12	6127	218,293.76	18,052.90	8.27%
12	6128	135,270.59	11,186.88	8.27%
12	9010	222,594.11	18,408.53	8.27%

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2023-24 2nd INTERIM FORM CASH**

		2023-24 Budget Estimated Actuals	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	39,646,980.33	39,646,980	35,326,872	34,401,373	33,566,195	29,103,016	28,187,484	34,643,179	32,673,460	32,469,266	31,807,546	35,333,308	34,017,903	34,911,450	39,646,980
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	23,263,949	727,274	727,274	2,608,382	1,309,092	1,309,092	2,608,527	1,309,092	1,931,177	5,355,164.43	2,080,061	2,080,075	1,201,484	17,254	23,263,949
Property Tax	8020-8079	14,161,933	-	65,267	220,001	31,189	17,517	6,711,578	1,114,686	82,261	24,820.87	4,052,387	911,137.51	931,090		14,161,933
Other	8080-8099	(200,000)	-	-	-	-	-	-	-	-	-	-	-	(200,000)		(200,000)
Federal Revenues	8100-8299	7,813,966	13,889	768,942	-	630,382	464,045	34,320.00	106,473	841,956	267,202	1,243,054	152,780	1,562,071	1,728,852	7,813,966
Other State Rev	8300-8599	10,530,032	52,985	149,954	331,052	412,023	2,269,384	727,094	711,501	753,622	192,750	1,248,815	766,705	1,028,250	1,885,897	10,530,032
Other Local Rev	8600-8799	15,959,950	1,547,958	461,586	965,566	847,300	991,837	997,734.10	305,892	1,487,988	1,708,738.76	1,963,693.01	2,168,196.15	1,990,288.22	523,172	15,959,950
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Receipts		71,529,829	2,342,106	2,173,023	4,125,001	3,229,986	5,051,875	11,079,253	3,547,643	5,097,004	7,548,676	10,588,010	6,078,894	6,513,184	4,155,175	71,529,830
C. Disbursements																
Certificated Salary	1000-1999	13,985,300	404,822	1,269,830	1,223,301	1,230,465	1,236,669	1,261,111	1,261,804	1,195,750	1,233,406	1,214,460	1,178,460	967,167	308,056	13,985,299
Classified Salary	2000-2999	15,980,916	807,919	1,321,066	1,283,592	1,375,674	1,395,846	1,431,361	1,331,811	1,359,296	1,346,958	1,363,146	1,370,535	1,358,909	234,803	15,980,916
Employee Benefits	3000-3999	17,731,879	683,461	1,406,692	1,403,439	1,428,371	1,507,930	1,505,756	1,497,537	1,502,280	1,521,551	1,527,883	1,545,727	1,785,617	415,634	17,731,879
Supplies/Services	4000-5999	15,373,347	1,530,287	719,460	583,651	889,630	548,874	(207,593)	855,641	738,052	2,599,389.19	1,485,123.85	1,452,265.89	1,730,869.09	2,447,697	15,373,348
Capital Outlays	6000-6599	346,296	-	87,112	39,979	46,476	-	93,951	-	-	-	-	-	50,000	28,778	346,296
Other Outgo	7000-7499	4,340,213	-	-	701,634	-	-	685,360	-	841,956	734,557	842,062	-	534,644		4,340,213
Interfund Transf Out	7600-7629	2,441,178	-	-	-	4,653	-	-	576,073	-	-	-	1,151,228	709,224		2,441,178
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		70,199,129	3,426,489	4,804,160	5,235,595	4,975,269	4,689,319	4,769,946	5,522,866	5,637,334	7,435,862	6,432,674	6,698,215	7,136,431	3,434,968	70,199,129
Accounts Receivable	9120-9330	2,066,415	(1,117,003)	1,678,739	376,560	888,482	244,539	(32,605)	(59,507)	45,357	(148,637)	289,453	(171,023)	72,061		2,066,416
Accounts Payable	9510-9659	(7,412,440)	(2,118,722)	26,899	(101,144)	(3,606,376)	(1,522,627)	178,993	65,010	290,779	(625,896)	(919,026)	(525,061)	1,444,732		(7,412,440)
D. Net Cash Flow			(4,320,109)	(925,499)	(835,178)	(4,463,179)	(915,532)	6,455,696	(1,969,720)	(204,194)	(661,719)	3,525,761	(1,315,404)	893,546	720,207	(4,015,324)
E. Ending Cash			35,326,872	34,401,373	33,566,195	29,103,016	28,187,484	34,643,179	32,673,460	32,469,266	31,807,546	35,333,308	34,017,903	34,911,450	35,631,657	35,631,657

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE

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.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		33,205.13	(1.00%)	32,873.92	(1.00%)	32,546.02
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	28,938,782.99	(3.54%)	27,914,322.00	(3.24%)	27,009,664.00
2. Federal Revenues	8100-8299	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
3. Other State Revenues	8300-8599	307,568.00	0.00%	307,568.00	0.00%	307,568.00
4. Other Local Revenues	8600-8799	4,017,093.57	(34.84%)	2,617,523.00	0.00%	2,617,523.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,900,945.22)	(5.30%)	(1,800,152.00)	(3.33%)	(1,740,152.00)
6. Total (Sum lines A1 thru A5c)		35,862,499.34	(6.48%)	33,539,261.00	(2.52%)	32,694,603.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,429,682.41		7,592,761.00
b. Step & Column Adjustment				103,268.18		95,427.35
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				59,810.41		(96,721.35)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,429,682.41	2.19%	7,592,761.00	(.02%)	7,591,467.00
2. Classified Salaries						
a. Base Salaries				8,283,686.61		8,598,303.00
b. Step & Column Adjustment				150,330.95		164,869.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				164,285.44		(173,232.75)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,283,686.61	3.80%	8,598,303.00	(.10%)	8,589,940.00
3. Employee Benefits	3000-3999	8,529,081.23	7.45%	9,164,471.00	4.71%	9,596,039.02
4. Books and Supplies	4000-4999	1,418,516.66	(40.14%)	849,096.00	(2.94%)	824,095.98
5. Services and Other Operating Expenditures	5000-5999	5,204,737.55	7.19%	5,579,185.06	(8.31%)	5,115,825.00
6. Capital Outlay	6000-6999	346,295.78	(85.56%)	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,085,113.13)	(13.21%)	(1,809,663.00)	(2.98%)	(1,755,791.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,466,177.75	(63.17%)	540,000.00	(92.59%)	40,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,093,064.86	(.08%)	35,064,153.06	(1.46%)	34,551,576.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		769,434.48		(1,524,892.06)		(1,856,973.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,662,482.58		29,431,917.06		27,907,025.00
2. Ending Fund Balance (Sum lines C and D1)		29,431,917.06		27,907,025.00		26,050,052.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	29,431,917.06		27,907,025.00		26,050,052.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,431,917.06		27,907,025.00		26,050,052.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	3,314,127.29		3,523,452.00		3,732,778.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,314,127.29		3,523,452.00		3,732,778.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Educator Effectiveness, A-G Success, A-G Learning Loss Mitigation, Comprehensive Support and Improvement (CSI), Strong Workforce Program (SWP), COVID-related CA Dept of Public Health Workforce Development (CDPH-WFD) and Migrant Head Start (MHS) grants. Positions and assignments have been reduced, removed, or adjusted in subsequent years.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	8,287,099.00	0.00%	8,287,099.00	0.00%	8,287,099.00
2. Federal Revenues	8100-8299	3,313,966.51	(57.40%)	1,411,900.00	(7.08%)	1,311,900.00
3. Other State Revenues	8300-8599	10,222,463.58	1.95%	10,421,684.00	1.68%	10,596,256.00
4. Other Local Revenues	8600-8799	11,942,856.81	(29.69%)	8,397,590.00	(1.54%)	8,267,885.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,900,945.22	(5.30%)	1,800,152.00	(3.33%)	1,740,152.00
6. Total (Sum lines A1 thru A5c)		35,667,331.12	(15.00%)	30,318,425.00	(.38%)	30,203,292.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,555,617.33		6,426,830.00
b. Step & Column Adjustment				69,266.47		75,004.01
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(198,053.80)		(145,315.01)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,555,617.33	(1.96%)	6,426,830.00	(1.09%)	6,356,519.00
2. Classified Salaries						
a. Base Salaries				7,697,229.82		7,608,033.00
b. Step & Column Adjustment				166,155.40		158,338.19
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(255,352.22)		(115,046.19)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,697,229.82	(1.16%)	7,608,033.00	.57%	7,651,325.00
3. Employee Benefits	3000-3999	9,202,797.81	2.19%	9,404,345.50	3.99%	9,780,013.00
4. Books and Supplies	4000-4999	2,306,065.55	(37.00%)	1,452,895.91	(25.12%)	1,087,964.00
5. Services and Other Operating Expenditures	5000-5999	6,444,027.54	(29.01%)	4,574,301.50	(5.93%)	4,303,122.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,925,325.66	(14.31%)	1,649,875.00	(3.27%)	1,596,004.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	975,000.00	0.00%	975,000.00	0.00%	975,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		35,106,063.71	(8.59%)	32,091,280.91	(1.06%)	31,749,947.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		561,267.41		(1,772,855.91)		(1,546,655.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,398,542.50		6,959,809.91		5,186,954.00
2. Ending Fund Balance (Sum lines C and D1)		6,959,809.91		5,186,954.00		3,640,299.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,973,589.65		5,186,954.00		3,640,299.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(13,779.74)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,959,809.91		5,186,954.00		3,640,299.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Significant changes are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Educator Effectiveness, A-G Success, A-G Learning Loss Mitigation, Comprehensive Support and Improvement (CSI), Strong Workforce Program (SWP), COVID-related CA Dept of Public Health Workforce Development (CDPH-WFD) and Migrant Head Start (MHS) grants. Positions and assignments have been reduced, removed, or adjusted in subsequent years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		33,205.13	(1.00%)	32,873.92	(1.00%)	32,546.02
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	37,225,881.99	(2.75%)	36,201,421.00	(2.50%)	35,296,763.00
2. Federal Revenues	8100-8299	7,813,966.51	(24.34%)	5,911,900.00	(1.69%)	5,811,900.00
3. Other State Revenues	8300-8599	10,530,031.58	1.89%	10,729,252.00	1.63%	10,903,824.00
4. Other Local Revenues	8600-8799	15,959,950.38	(30.98%)	11,015,113.00	(1.18%)	10,885,408.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		71,529,830.46	(10.73%)	63,857,686.00	(1.50%)	62,897,895.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,985,299.74		14,019,591.00
b. Step & Column Adjustment				172,534.65		170,431.36
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(138,243.39)		(242,036.36)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,985,299.74	.25%	14,019,591.00	(.51%)	13,947,986.00
2. Classified Salaries						
a. Base Salaries				15,980,916.43		16,206,336.00
b. Step & Column Adjustment				316,486.35		323,207.94
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(91,066.78)		(288,278.94)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,980,916.43	1.41%	16,206,336.00	.22%	16,241,265.00
3. Employee Benefits	3000-3999	17,731,879.04	4.72%	18,568,816.50	4.35%	19,376,052.02
4. Books and Supplies	4000-4999	3,724,582.21	(38.19%)	2,301,991.91	(16.94%)	1,912,059.98
5. Services and Other Operating Expenditures	5000-5999	11,648,765.09	(12.84%)	10,153,486.56	(7.23%)	9,418,947.00
6. Capital Outlay	6000-6999	346,295.78	(85.56%)	50,000.00	0.00%	50,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(159,787.47)	0.00%	(159,788.00)	0.00%	(159,787.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,441,177.75	(37.94%)	1,515,000.00	(33.00%)	1,015,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		70,199,128.57	(4.34%)	67,155,433.97	(1.27%)	66,301,523.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,330,701.89		(3,297,747.97)		(3,403,628.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,061,025.08		36,391,726.97		33,093,979.00
2. Ending Fund Balance (Sum lines C and D1)		36,391,726.97		33,093,979.00		29,690,351.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,973,589.65		5,186,954.00		3,640,299.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	29,431,917.06		27,907,025.00		26,050,052.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(13,779.74)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,391,726.97		33,093,979.00		29,690,351.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(13,779.74)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,314,127.29		3,523,452.00		3,732,778.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,300,347.55		3,523,452.00		3,732,778.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.70%		5.25%		5.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Santa Cruz County (SC)						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		7,592,069.00		7,592,069.00		7,592,069.00
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		70,199,128.57		67,155,433.97		66,301,523.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		70,199,128.57		67,155,433.97		66,301,523.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		70,199,128.57		67,155,433.97		66,301,523.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,105,973.86		2,014,663.02		1,989,045.69
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,105,973.86		2,014,663.02		1,989,045.69
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2023-24 Second Interim

	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	14,890,842	14,047,941	-	28,938,783	8,287,099	-	-	-	8,287,099	37,225,882
Federal Revenues	-	-	-	-	531,234	2,782,733	-	-	3,313,967	3,313,967
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	307,568	-	-	307,568	6,058,486	4,163,978	-	-	10,222,464	10,530,032
Other Local Revenues	4,017,059	35	-	4,017,094	-	-	-	11,942,857	11,942,857	15,959,950
Total Revenue	23,715,469	14,047,976	-	37,763,445	14,876,819	6,946,710	-	11,942,857	33,766,386	71,529,830
Expenditures										
Certificated Salaries	2,297,103	5,132,579	-	7,429,682	3,808,179	1,084,158	-	1,663,280	6,555,617	13,985,300
Classified Salaries	6,311,690	1,897,665	74,332	8,283,687	3,895,599	1,240,355	380,236	2,181,040	7,697,230	15,980,916
Employee Benefits	4,852,656	3,625,778	50,647	8,529,081	5,077,091	2,105,188	254,334	1,766,185	9,202,798	17,731,879
Books and Supplies	444,850	941,839	31,828	1,418,517	83,628	1,184,625	56,785	981,028	2,306,066	3,724,582
Services, Other Operating Expenditures	3,402,754	1,788,769	13,214	5,204,738	1,542,012	943,221	274,640	3,684,155	6,444,028	11,648,765
Capital Outlay	26,296	320,000	-	346,296	-	-	-	-	-	346,296
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(3,274,966)	1,181,798	8,054	(2,085,113)	865,556	376,498	73,437	609,835	1,925,326	(159,787)
Total Expenditures	18,560,384	14,888,428	178,076	33,626,887	15,272,065	6,934,044	1,039,433	10,885,522	34,131,064	67,757,951
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(1,405,328)	(60,850)	-	(1,466,178)	-	-	-	(975,000)	(975,000)	(2,441,178)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,617,634)	(461,387)	178,076	(1,900,945)	450,100	36,895	1,200,000	213,950	1,900,945	-
Total Transfers	(3,022,962)	(522,237)	178,076	(3,367,123)	450,100	36,895	1,200,000	(761,050)	925,945	(2,441,178)
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	2,132,123	(1,362,689)	-	769,434	54,853	49,562	160,567	296,285	561,267	1,330,701
Ending Fund Balance	27,912,195	1,519,722	-	29,431,917	202,505	3,396,089	1,132,947	2,228,270	6,959,811	36,391,728
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	202,505	3,396,089	1,132,947	2,228,270	6,959,811	6,959,811
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	27,912,195	1,519,722	-	29,431,917	-	-	-	-	-	29,431,917
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2023-24
2023-24 Second Interim

	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	37,225,882	1,771,848	-	-	-	-	200,000	-	-	-	-	39,197,730
Federal Revenues	3,313,967	181,596	-	-	644,507	78,114	-	-	-	-	-	4,218,183
Federal Pass Through	4,500,000	-	4,046,766	-	-	-	-	-	-	-	-	8,546,766
Other State Revenues	10,530,032	262,111	3,545,303	61,143	967,607	127,755	-	-	-	-	-	15,493,950
Other Local Revenues	15,959,950	386,830	169,096	1,720	241,953	2,781	63,349	209,325	52,360	54,605	1,500,000	18,641,971
Total Revenue	71,529,830	2,602,385	7,761,165	62,864	1,854,066	208,650	263,349	209,325	52,360	54,605	1,500,000	86,098,601
Expenditures												
Certificated Salaries	13,985,300	1,018,669	-	-	29,125	-	-	-	-	-	-	15,033,093
Classified Salaries	15,980,916	439,923	-	14,091	398,615	-	-	-	-	-	-	16,833,545
Employee Benefits	17,731,879	762,925	-	11,611	251,824	-	-	-	-	-	-	18,758,238
Books and Supplies	3,724,582	202,237	-	32,560	462,102	211,850	50,000	-	-	-	-	4,683,332
Services, Other Operating Expenditures	11,648,765	278,727	-	12	580,693	-	705,000	-	-	-	809,786	14,022,983
Capital Outlay	346,296	-	-	-	-	-	-	-	601,950	-	-	948,246
Other Outgo	-	-	3,545,303	-	-	-	-	-	-	624,755	-	4,170,058
Pass Through	4,500,000	-	4,046,766	-	-	-	-	-	-	-	-	8,546,766
Indirect Costs	(159,787)	26,160	-	2,869	130,759	-	-	-	-	-	-	-
Total Expenditures	67,757,951	2,728,641	7,592,069	61,143	1,853,116	211,850	755,000	-	601,950	624,755	809,786	82,996,261
Interfund Transfers												
Transfers In	-	-	-	-	-	60,850	-	-	-	2,380,328	-	2,441,178
Transfers Out	(2,441,178)	-	-	-	-	-	-	-	-	-	-	(2,441,178)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(2,441,178)	-	-	-	-	60,850	-	-	-	2,380,328	-	-
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	1,330,701	(126,256)	169,096	1,720	950	57,650	(491,651)	209,325	(549,590)	1,810,178	690,214	3,102,339
Ending Fund Balance	36,391,728	1,456,572	1,545,932	18,156	147,066	103,288	886,612	3,314,127	188,334	4,064,235	12,749,763	60,865,813
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	6,959,811	402,065	1,545,932	18,156	143,144	103,288	-	-	188,334	-	12,749,763	22,110,493
Committed	-	-	-	-	-	-	886,612	-	-	-	-	886,612
Assigned	29,431,917	972,647	-	-	3,923	-	-	3,314,127	-	-	-	33,722,614
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	4,064,235	-	4,064,235
Reserve for Economic Certainty	-	81,859	-	-	-	-	-	-	-	-	-	81,859

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2023-24 Second Interim

	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	13,864,640	14,049,682	-	27,914,322	8,287,099	-	-	-	8,287,099	36,201,421
Federal Revenues	-	-	-	-	531,234	880,666	-	-	1,411,900	1,411,900
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	307,568	-	-	307,568	6,373,853	4,047,831	-	-	10,421,684	10,729,252
Other Local Revenues	2,617,488	35	-	2,617,523	-	-	-	8,397,590	8,397,590	11,015,112
Total Revenue	21,289,696	14,049,717	-	35,339,413	15,192,186	4,928,496	-	8,397,590	28,518,272	63,857,684
Expenditures										
Certificated Salaries	2,584,597	5,008,164	-	7,592,761	3,857,686	889,784	-	1,679,360	6,426,830	14,019,591
Classified Salaries	6,822,375	1,720,437	55,492	8,598,303	3,942,346	1,280,898	384,799	1,999,990	7,608,033	16,206,336
Employee Benefits	5,450,509	3,676,480	37,481	9,164,471	5,374,596	2,040,064	268,621	1,721,064	9,404,346	18,568,817
Books and Supplies	131,729	693,039	24,328	849,096	83,628	708,362	156,785	504,121	1,452,896	2,301,992
Services, Other Operating Expenditures	3,967,201	1,598,769	13,214	5,579,185	1,542,012	650,297	374,640	2,007,353	4,574,302	10,153,486
Capital Outlay	50,000	-	-	50,000	-	-	-	-	-	50,000
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,921,861)	1,107,720	4,478	(1,809,663)	879,748	221,664	81,437	467,026	1,649,875	(159,787)
Total Expenditures	20,584,550	13,804,608	134,994	34,524,152	15,680,016	5,791,068	1,266,282	8,378,915	31,116,281	65,640,433
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(500,000.00)	(40,000)	-	(540,000)	-	-	-	(975,000)	(975,000)	(1,515,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,473,759)	(461,387)	134,994	(1,800,152)	450,100	13,492	1,200,000	136,560	1,800,152	-
Total Transfers	(1,973,759)	(501,387)	134,994	(2,340,152)	450,100	13,492	1,200,000	(838,440)	825,152	(1,515,000)
Beginning Balance	27,912,195	1,519,722	-	29,431,917	202,505	3,396,089	1,132,947	2,228,270	6,959,811	36,391,728
Net Increase (Decrease) in Fund Balance	(1,268,613)	(256,279)	-	(1,524,892)	(37,730)	(849,080)	(66,282)	(819,765)	(1,772,857)	(3,297,749)
Ending Fund Balance	26,643,582	1,263,443	-	27,907,025	164,775	2,547,009	1,066,665	1,408,505	5,186,954	33,093,979
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	164,775	2,547,009	1,066,665	1,408,505	5,186,954	5,186,954
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	26,643,582	1,263,443	-	27,907,025	-	-	-	-	-	27,907,025
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2025-26
2023-24 Second Interim

	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	12,961,352	14,048,312	-	27,009,664	8,287,099	-	-	-	8,287,099	35,296,763
Federal Revenues	-	-	-	-	531,234	780,666	-	-	1,311,900	1,311,900
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	307,568	-	-	307,568	6,769,272	3,826,984	-	-	10,596,256	10,903,824
Other Local Revenues	2,617,488	35	-	2,617,523	-	-	-	8,267,885	8,267,885	10,885,407
Total Revenue	20,386,408	14,048,347	-	34,434,755	15,587,605	4,607,649	-	8,267,885	28,463,139	62,897,893
Expenditures										
Certificated Salaries	2,618,197	4,973,270	-	7,591,467	3,907,836	961,515	-	1,487,168	6,356,519	13,947,986
Classified Salaries	6,892,701	1,641,082	56,158	8,589,940	3,989,654	1,350,215	389,417	1,922,040	7,651,325	16,241,266
Employee Benefits	5,752,271	3,803,151	40,617	9,596,039	5,698,641	2,136,484	284,472	1,660,417	9,780,013	19,376,053
Books and Supplies	106,729	693,039	24,328	824,096	83,628	486,085	156,785	361,466	1,087,964	1,912,059
Services, Other Operating Expenditures	3,578,841	1,523,769	13,214	5,115,825	1,542,012	443,021	374,640	1,943,449	4,303,122	9,418,946
Capital Outlay	50,000	-	-	50,000	-	-	-	-	-	50,000
Other Outgo	-	-	-	-	-	-	-	-	-	-
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,838,631)	1,078,361	4,478	(1,755,791)	897,541	203,953	81,437	413,072	1,596,004	(159,787)
Total Expenditures	20,660,109	13,712,672	138,795	34,511,576	16,119,312	5,581,272	1,286,750	7,787,612	30,774,947	65,286,522
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(40,000)	-	(40,000)	-	-	-	(975,000)	(975,000)	(1,015,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,417,560)	(461,387)	138,795	(1,740,152)	450,100	13,492	1,200,000	76,560	1,740,152	-
Total Transfers	(1,417,560)	(501,387)	138,795	(1,780,152)	450,100	13,492	1,200,000	(898,440)	765,152	(1,015,000)
Beginning Balance	26,643,582	1,263,443	-	27,907,025	164,775	2,547,009	1,066,665	1,408,505	5,186,954	33,093,979
Net Increase (Decrease) in Fund Balance	(1,691,261)	(165,712)	-	(1,856,973)	(81,608)	(960,130)	(86,750)	(418,167)	(1,546,655)	(3,403,628)
Ending Fund Balance	24,952,321	1,097,731	-	26,050,052	83,167	1,586,879	979,915	990,338	3,640,299	29,690,350
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	83,167	1,586,879	979,915	990,338	3,640,299	3,640,299
Assigned	24,952,321	1,097,731	-	26,050,052	-	-	-	-	-	26,050,052
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-
Committed (COPS)	-	-	-	-	-	-	-	-	-	-

Assumptions

Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).





Santa Cruz County Office of Education

MULTI-YEAR ASSUMPTIONS

2023-24 2nd Interim

LCFF Planning Factors	2022-23	2023-24	2024-25	2025-26
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	6.56%	8.22%	3.94%	3.29%
Department of Finance Estimated Funded COLA				
SSC Estimated Statutory COLA	6.56%	8.22%	3.94%	3.29%
SSC/BASC Recommended Planning COLA	6.56%	8.22%	0.00%	0.00%

Other Planning Factors	2022-23	2023-24	2024-25	2025-26
California Consumer Price Index (CPI)	5.71%	3.55%	3.03%	2.64%
California Lottery - Unrestricted per ADA	\$170.00	\$177.00	\$177.00	\$177.00
California Lottery - Restricted per ADA	\$67.00	\$72.00	\$72.00	\$72.00
Mandate Block Grant District Grades k-8 per ADA	\$34.94	\$37.81	\$38.10	\$39.14
Mandate Block Grant District Grades 9-12 per ADA	\$67.31	\$72.84	\$73.39	\$75.39
Mandate Block Grant Charter Grades k-8 per ADA	\$18.34	\$19.85	\$20.00	\$20.55
Mandate Block Grant Charter Grades 9-12 per ADA	\$50.98	\$55.17	\$55.59	\$57.11
Interest Rate for Ten-Year Treasuries	3.65%	4.16%	3.37%	3.50%
CalSTRS Employer Contribution Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	25.37%	26.68%	27.80%	28.50%
Minimum Wage	\$15.50	\$16.00	\$16.50	\$16.90

Average Daily Attendance (ADA)	2022-23	2023-24	2024-25	2025-26
Alternative Education Current Year	938.58	880.00	870.00	860.00
Alternative Education Funded	938.58	979.97	938.30	901.43
District Funded Special Education	81.16	81.16	81.16	81.16
Countywide ADA	33,539.69	33,205.13	32,873.92	32,546.02
Career Advancement Charter	137.98	135.00	135.00	135.00
<i>Cypress Charter High School (closed 2019-20)</i>	-	-	-	-

Salary and Benefits	2022-23	2023-24	2024-25	2025-26
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%
Health & Welfare	5%	7%	8.5%	8.5%

Employer Rates on Payroll (Other than H&W)	2022-23	2023-24	2024-25	2025-26
CalSTRS	19.10%	19.10%	19.10%	19.10%
CalPERS	25.37%	26.68%	27.80%	28.50%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.5%	1.5%	1.5%	1.5%
Unemployment Insurance (SUI)	0.50%	0.05%	0.05%	0.05%
Workers Compensation	1.9536%	1.92%	1.92%	1.92%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%

Guiding documents: School Services of California Dartboard, BASC Common Message at 2nd Interim, LAO Report

*Countywide ADA projections reflect 2022-23 P-Annual ADA and includes a 1% decline in subsequent years

*2023-24 Alternative Education funded on greater of current year, prior year, or three prior year average ADA

SSC School District and Charter School Financial Projection Dartboard 2024-25 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 0.76%	\$75	\$77	\$79	\$91
2024-25 Base Grants	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,039	—	—	\$315
2024-25 Adjusted Base Grants ²	\$11,033	\$10,146	\$10,446	\$12,421
Transitional Kindergarten (TK) Add-On ³	\$3,067	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.36%	2.83%	2.70%	2.72%	2.72%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36	\$41.64
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73	\$80.19
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89	\$60.76
Interest Rate for Ten-Year Treasuries		4.16%	3.68%	3.50%	3.60%	3.60%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$16.90	\$17.30	\$17.70

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2023-24 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.



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

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Dr. Faris Sabbah, Superintendent • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5600 • Fax (831) 466-5607 • www.santacruzcoe.org

Date: February 15, 2024

To: Superintendents and Chief Business Officials

From: Liann Reyes, Deputy Superintendent – Business Services

Subject: Background and Advice for the 2023-24 Second Interim Budget Report

The following document, The Common Message, provides guidance and information related to the 2023-24 Second Interim Budget Report. It is intended to provide a consistent message for use in preparing your 2023-24 Second Interim Report and related multi-year projections (MYPs). Since May 2008, this document has been authored by key educational professionals throughout the State of California and is based on the latest changes and information obtained from the Department of Finance (DOF).

While not all information provided will be applicable to all districts, the goal is to provide an easy-to-use reference guide for current information on school funding and related topics. With continued local declining enrollment, degradation of the future years' COLA, exhaustion of one time funding, and slow to recover ADA ratios, I urge extreme caution in developing your multi-year projections and encourage your consideration to budget conservatively. Also be cognizant of your "effective COLA rate" and be sure to keep this in mind when determining any additional revenue you may be receiving.

The Santa Cruz County Office of Education continues to be a resource in assisting your district with California education funding. I encourage you to reach out to us if you have any questions or need help in this regard.

The Common Message

2023-24 Second Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic		
Background	Committee	
Key Guidance/Governor's Budget Proposal	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego
Local Control Funding Formula	Jamie Dial, Kings	Janet Riley, Merced
Local Control and Accountability Plan	Josh Schultz, Napa	Steve Torres, Santa Barbara
Attendance Recovery and Instructional Continuity	Shannon Hansen, San Benito	Mike Simonson, San Diego
Learning Recovery Emergency Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
Proposition 28 - Arts and Music in Schools Funding Guarantee	Kevin Bultema, San Mateo	Mike Simonson, San Diego
Planning Factors/Multiyear Projections (MYPs)	Nicolas Schweizer, Sacramento	Misty Key, Ventura
Reserves/Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Summary	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide LEC Co-chairs
WestEd

Key Guidance Based on the Governor's Budget Proposal

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23, which were delayed to October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) is significantly less than in recent years.

The major transitional kindergarten through grade 12 funding provisions in the 2024-25 Governor's Budget are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 0.76%.
- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- The budget includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- The budget includes \$2.1 billion to (1) maintain funding for the 118,000 subsidized child care slots added since the 2021 Budget Act slot expansion plan was initiated and (2) fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget projects that [Proposition 28](#) (The Arts and Music in Schools Funding Guarantee and Accountability Act) funding will decrease slightly, from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.

- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- The balance of the [Public School System Stabilization Account](#) is projected to be \$5.7 billion at the end of 2023-24, which will continue to trigger the cap on district reserves in 2024-25.

Although the Governor’s Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. In addition, the Proposition 98 minimum guarantee is lower than previously estimated by a combined \$11 billion over 2022-23, 2023-24 and 2024-25, which the budget addresses through \$8 billion in accounting shifts from 2022-23 to future fiscal years and \$5.7 billion in Public School System Stabilization Account withdrawals for 2023-24 and 2024-25. Furthermore, the Legislative Analyst’s Office’s revenue projections are approximately \$24 billion lower than the Governor’s Budget. As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending and/or withdrawals from the Public School System Stabilization Account.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g. Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Local Control Funding Formula

The Governor's Budget includes a 0.76% COLA to the LCFF that, when combined with population growth adjustments, will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. At the time of the budget proposal, two data points needed to calculate the final statutory COLA for 2024-25 were still outstanding.

To fully fund the LCFF and maintain the level of current-year apportionments, the budget proposes withdrawing approximately \$2.8 billion from the Public School System Stabilization Account for 2023-24 and another \$2.2 billion for 2024-25. The budget also uses Proposition 98 reappropriation and reversion funding totaling \$36.6 million for ongoing LCFF costs in 2024-25.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Local Control and Accountability Plan

The 2023-24 State Budget called for multiple changes to the Local Control and Accountability Plan (LCAP) template and instructions. In November 2023, the SBE adopted the revised template. The current budget overview for parents, template, instructions, expenditure tables, and 2023-24 Annual Update template can be found here: <https://www.cde.ca.gov/re/lc/#stateboardtemplates>.

The new LCAP requirements include the following:

- Board presentation of a midyear LCAP update annually no later than February 28.
- Completion of a standalone 2023-24 Annual Update as part of the transition to the new three-year LCAP cycle and template.
- Inclusion of an action or actions to address every instance of a red performance indicator on the California School Dashboard at the LEA and school level and for a student group at the LEA and school level.
- A requirement to change actions that have not proven effective over the prior three years.
- A requirement to tie any LEA-wide actions that contribute to increased and improved services to one or more specific metrics.
- Identifying long-term English learners as a distinct student group.
- Inclusion of one or more focus goals that address the needs of each school eligible for equity multiplier funding.

- For LEAs eligible for differentiated assistance (DA):
 - Inclusion in the LCAP summary of a description of the work underway related to DA.
 - Inclusion of one or more actions to implement the DA-related work.

Attendance Recovery and Instructional Continuity

The Governor’s Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time. The intent behind the instructional continuity (IC) and attendance recovery proposals is to offset student absences and to mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools. In addition, these same LEA types may provide an IC program to claim ADA for students whose regular classroom-based program is temporarily interrupted. Highlights of the proposals are as follows:

Attendance Recovery

- ADA recovery is capped at 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program funds may be used if a certificated staff member is providing instruction and it is substantially equivalent in quality and content to the instruction that the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent or guardian.

Instructional Continuity

- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation or experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- Instructional content must be comparable to what a student would receive in their

regular classroom-based instructional program.

- A signed parental agreement is required and can be initiated any time during the year.
- The instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days, and it allows districts and classroom-based charter schools to deliver curriculum remotely.

Learning Recovery Emergency Block Grant

The Governor's Budget proposes new restrictions on unencumbered LREBG funds starting in 2024-25. Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law, and planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.

The proposal further states that LREBG funds "not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028." The SBE will be required to update the LCAP instructions accordingly by January 31, 2025.

School districts that receive technical assistance and COEs that provide technical assistance are encouraged to use technical assistance to help the school district conduct the needs assessment and select actions funded by the LREBG.

Proposition 28 – The Arts and Music in Schools Funding Guarantee and Accountability Act

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the kindergarten through grade 12 portion of the Proposition 98 guarantee from the prior year. This funding is distributed to LEAs based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals. Although funding is distributed to LEAs, the funds must be allocated to the eligible schools in the amounts calculated by the CDE. Preliminary allocations by school for 2023-24 can be found here: <https://www.cde.ca.gov/fg/aa/pa/prop28ams.asp>.

LEAs with enrollment of more than 500 pupils must spend at least 80% of the funds to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, curricula, professional learning, materials, and arts education partnership programs. No more than 1% of funds received may be used for an LEA's administrative expenses, including indirect costs, to implement this program. These funds must be used to supplement and not supplant current funding for these programs.

There are several reporting requirements as follows:

- School Site Expenditure Plan – Not required to be board-approved but must be posted

on the LEA's website or submitted to the CDE. No template has been provided for this plan.

- Annual Report – Must be board-approved, posted on the LEA's website and provided to the CDE for posting on its website. The CDE is developing a standard reporting tool. The required information for this report includes:
 - The number of full-time equivalent teachers, classified personnel and aides funded by the program.
 - The number of pupils served.
 - The number of school sites providing programs.
- Annual Certification
 - LEAs must annually certify that all funds will be used to provide arts education programs, among other assurances.
- Three-Year Expenditure Report
 - By October 1, after each three-year expenditure period concludes, LEAs are required to report to the CDE the amount of unexpended funds. The CDE is developing a standard reporting tool.

The CDE has assigned resource code 6770 to the program. These funds are subject to the annual state compliance audit.

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to include in their 2023-24 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	0.76%	2.73%
Special Education COLA	8.22%	0.76%	2.73%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.80%	28.50%
State Unemployment Insurance	0.05%	0.05%	0.05%

Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.00 ¹	\$16.50 ²	\$16.90 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio ⁴	\$3,044.00	\$3,067.00	\$3,151.00
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.63 ⁵	\$38.10 ⁶	\$39.14 ^{6,7}
9-12 per ADA	\$72.49 ⁵	\$73.39	\$75.39 ⁷
Charters			
K-8 per ADA	\$19.76 ⁵	\$20.00 ⁶	\$20.55 ^{6,7}
9-12 per ADA	\$54.91 ⁵	\$55.59	\$57.11 ⁷

1. Effective January 1, 2024.
2. Effective January 1, 2025.
3. Effective January 1, 2026.
4. This ratio will decrease to 10-to-1 in 2025-26.
5. These rates reflect a reduction of 0.47% because the appropriation for the program is insufficient to fully fund it.
6. The 2024-25 and 2025-26 rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.
7. These rates are calculated based on preliminary COLA projections.

Reserves / Reserve Cap

The Governor's Budget has a revised balance for the Public School System Stabilization Account compared to that in the 2023 Budget Act. Originally estimated at \$10.8 billion, the balance has been reduced to \$3.9 billion at the end of 2024-25. Current law places a 10 percent cap on school district reserves in fiscal years immediately after those in which the balance in the Public School System Stabilization Account is equal to or greater than 3% percent of the total K-12 share of the Proposition 98 guarantee. A total revised account balance of \$5.7 billion at the end of 2023-24 continues to trigger the school district reserve cap in 2024-25 for those districts subject to the cap. Additional information on the district reserve cap requirements can be found here: <https://www.cde.ca.gov/fg/ac/co/distreservecapreqltr.asp>.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2023-24 second interim report and multiyear projection. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their COE, and plan accordingly to maintain fiscal solvency and educational program integrity.



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.1

Board Meeting Date: March 21, 2024

☒

Action

☐

Information

TO: Santa Cruz County Board of Education

FROM: Sandra Nichols, Chair, Community Outreach and Legislation Committee
Dr. Faris Sabbah, County Superintendent of Schools
Dr. Angela Meeker, Associate Superintendent, Educational Services

SUBJECT: Approval of Resolution #24-08 Recognizing April as Bilingual/Multilingual Advocacy Month

BACKGROUND

Forty-two percent of Santa Cruz County's students, TK-12th grade, are multilingual learners: students who are developing proficiency in two or more languages, including students who are learning English as an additional language in school. The Board will be asked to adopt Resolution #24-08 recognizing April as National Bilingual/Multilingual Learner Advocacy Month.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve resolution.



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

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

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

Student Trustee: Mr. Oscar Alvarez-Delgado

RESOLUTION #24-08
RECOGNIZING APRIL AS BILINGUAL/MULTILINGUAL ADVOCACY MONTH

WHEREAS, 42% of Santa Cruz County’s students, TK-12th grade, are multilingual learners: students who are developing proficiency in two or more languages, including students who are learning English as an additional language in school (English Learners), students who entered fluent in English with an additional home language (Initially Fluent English Proficient-IFEP), and students who have become fluent in English in addition to their home language (Reclassified English Proficient: RFEP), representing over 16,500 students;

WHEREAS, these students represent an asset to our community of multilingual citizens;

WHEREAS, “National Bilingual/Multilingual Learner Advocacy Month” highlights a commitment to ensure educational equity and access for these learners to thrive academically and become productive bi-literate/multiliterate global citizens;

NOW, BE IT THEREFORE RESOLVED, that the Santa Cruz County Office of Education and the Santa Cruz County Board of Education recognize and celebrate April 2023 as “National Bilingual/Multilingual Learner Advocacy Month” and urge all educators to advocate on behalf of multilingual learners and commends the work of Santa Cruz County Family Engagement Collaborative.

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 21st day of March 2024, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Sue Roth, Board President
Santa Cruz County Board of Education

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



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.2

Board Meeting Date: March 21, 2024

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Sandra Nichols, Chair, Community Outreach and Legislation Committee

SUBJECT: Approval of Resolution #24-09 In Recognition of Environmental Awareness Week

BACKGROUND

April 19-23, 2024, is National Environmental Education Week - the nation's largest celebration of environmental education. Schools in Santa Cruz County recognize the central importance of environmental education and seek to provide learning opportunities and avenues for student engagement in environmental concerns. The Board will consider adopting Resolution #24-09.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve resolution.



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

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

Student Trustee: Mr. Oscar Alvarez-Delgado

RESOLUTION #24-09
RECOGNIZING NATIONAL ENVIRONMENTAL EDUCATION WEEK

WHEREAS, April 19-23, 2024, is National Environmental Education Week - the nation's largest celebration of environmental education; and,

WHEREAS, National Environmental Education Week brings together the National Environmental Education Foundation (NEEF), educators, students, government agencies, businesses, communities, non-profit organizations, and others to inspire and promote environmental learning and stewardship of land, air, and water; and,

WHEREAS, the more we understand our connection to the environment, the more the possibilities to influence how those connections impact our health and planet as small, individual actions add up to a big difference; and,

WHEREAS, the continuing theme for National Environmental Education Week is Greening STEAM which celebrates the many ways that people are engaging with their environment. This recurring theme encourages the delivery of high-quality Science, Technology, Engineering, Mathematics, and the Arts (STEAM) education and the use of natural environments and real-world challenges to engage learners; and,

WHEREAS, environmental education offers countless opportunities to improve lives, protect the environment, and prepare all Americans to address critical environmental challenges ahead; and,

WHEREAS, schools in Santa Cruz County recognize the central importance of environmental education, and seek to provide learning opportunities and avenues for student engagement in environmental concerns;

NOW, THEREFORE, BE IT RESOLVED that Santa Cruz County Board of Education does hereby celebrate National Environmental Education Week, April 19-23, and recognizes the value of STEAM education at all levels for all children, and furthermore, honors the interests and commitment of today's students in healing and protecting the environment.

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 21st day of March 2024, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Sue Roth, Board President
Santa Cruz County Board of Education

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



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.3

Board Meeting Date: March 21, 2024

☒

Action



Information

TO: Santa Cruz County Board of Education

FROM: Sandra Nichols, Chair, Community Outreach and Legislation Committee

SUBJECT: Approval of Resolution #24-10 In Recognition of National Child Abuse Prevention Month

BACKGROUND

Each year, millions of reports of child abuse are reported to child protective services in the U.S. The Board will be asked to adopt Resolution #24-10 in Recognition of National Child Abuse Prevention Month.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve resolution.



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

Student Trustee: Mr. Oscar Alvarez-Delgado

RESOLUTION #24-10
IN RECOGNITION OF NATIONAL CHILD ABUSE PREVENTION MONTH

WHEREAS, child safety is of the utmost importance; and

WHEREAS, child abuse and neglect are serious problems affecting every segment of our community, and finding solutions requires input and action from everyone; and

WHEREAS, our children are our most valuable resources and will shape the future of Santa Cruz County and beyond; and

WHEREAS, child abuse can have long-term psychological, emotional, and physical effects that have lasting consequences for victims of abuse and the adults they become; and

WHEREAS, protective factors are conditions that reduce or eliminate risk and promote the social, emotional, and developmental well-being of children and cultivate relationships that are based on dignity, respect, equity, and compassion; and

WHEREAS, effective child abuse prevention activities succeed because of the partnerships created between child welfare professionals, education, health, community- and faith-based organizations, businesses, law enforcement agencies, and families; and

WHEREAS, communities must make every effort to promote programs and activities that create strong and thriving children and families; and

WHEREAS, we acknowledge that we must work together as a community to increase awareness about child abuse and contribute to promoting the social and emotional well-being of children and families in a safe, stable, and nurturing environment; and

WHEREAS, prevention remains the best defense for our children and families;

NOW, THEREFORE, BE IT RESOLVED, that the Santa Cruz County Board of Education does hereby proclaim April 2024 as National Child Abuse Prevention Month and urge all members of the Santa Cruz County educational community to recognize this month by dedicating ourselves to the task of improving the quality of life for all children and families.

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz, State of California, this 21st day of March 2024, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Sue Roth, Board President
Santa Cruz County Board of Education

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



SANTA CRUZ COUNTY BOARD OF EDUCATION

AGENDA ITEM 8.4

Board Meeting Date: March 21, 2024

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Action



Information

TO: Santa Cruz County Board of Education

FROM: Sandra Nichols, Chair, Community Outreach and Legislation Committee

SUBJECT: Approval of Resolution #24-11 In Recognition of National Arab American Heritage Month

BACKGROUND

For over a century, Arab Americans have been making valuable contributions to virtually every aspect of American society: medicine, law, business, education, technology, the arts, government, military service, and community culture. The history of Arab Americans in the US. remains neglected or diminished by misconceptions, bigotry, and anti-Arab hate in the forms of crimes and speech. The Board will be asked to adopt Resolution #24-11 in Recognition of National Arab American Heritage Month.

FUNDING IMPLICATIONS

None.

RECOMMENDATION

Approve resolution.



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

Student Trustee: Mr. Oscar Alvarez-Delgado

RESOLUTION #24-11

RECOGNIZING APRIL AS NATIONAL ARAB AMERICAN HERITAGE MONTH

WHEREAS, for over a century, Arab Americans have been making valuable contributions to virtually every aspect of American society: medicine, law, business, education, technology, the arts, government, military service, and community culture; and

WHEREAS, since migrating to America, people of Arab descent have shared their rich culture and traditions with neighbors and friends; and

WHEREAS, Arab Americans brought with them their resilient family values, strong work ethic, dedication to education, and diversity in faith and creed that have added strength to our communities and nation; and

WHEREAS, Arab Americans have also enriched society by sharing in the entrepreneurial American spirit that spurs creativity and better lives; and

WHEREAS, the history of Arab Americans in the US. remains neglected or diminished by misconceptions, bigotry, and anti-Arab hate in the forms of crimes and speech; and

WHEREAS, Arab American lives are restricted and burdened by mistreatment, such as civil rights abuses, harmful stereotyping, religious intolerance, and bullying, which can and must be combated through education and awareness; and

WHEREAS, Arab Americans join all Americans in the desire to see a peaceful and diverse society, where every individual is treated equally and feels safe; and

NOW, THEREFORE, BE IT RESOLVED, the Santa Cruz County Board of Education celebrates the extensive accomplishments and contributions of Arab Americans, and does hereby recognize April 2024 to be National Arab American Heritage Month.

Resolution #24-11 Recognizing April As National Arab American Heritage Month
Santa Cruz County Board of Education
March 21, 2024

PASSED AND ADOPTED by the Santa Cruz County Board of Education, County of Santa Cruz,
State of California, this 21st day of March 2024, by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Sue Roth, Board President
Santa Cruz County Board of Education

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