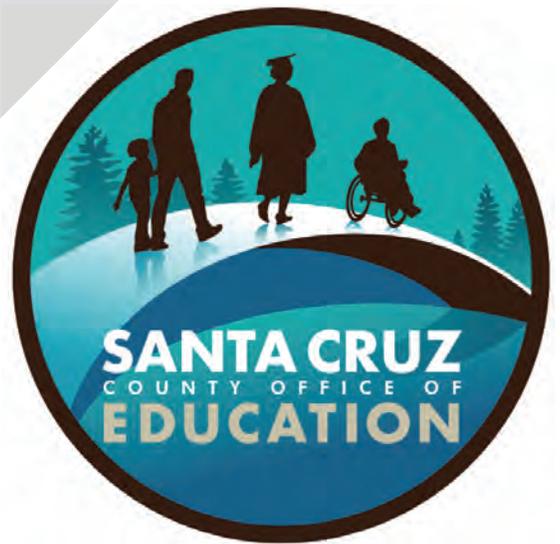


# 2024-25

## Adopted Budget



**June 27, 2024**

ANNUAL BUDGET REPORT:

July 1, 2024 Budget Adoption

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

|  |                                     |
|--|-------------------------------------|
| Public Hearing:                                | Adoption Date: 6/27/24              |
| Place: 400 Encinal Street Santa Cruz, CA 95060 | Signed: _____                       |
| Date: 6/20/24                                  | Clerk/Secretary of the County Board |
| Time: 4:00                                     | (Original signature required)       |

Contact person for additional information on the budget reports:

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

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Faris Sabbah  
 Chief Business Official's Name: Liann Reyes  
 CBO's Title: Deputy Superintendent, Business Services  
 CBO's Telephone: (831) 466-5601

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS |  |  | Met | Not Met |
|------------------------|--|--|-----|---------|
| 1a                     | Average Daily Attendance (ADA) - County Operations Grant | Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.       | X   |         |
| 1b                     | ADA - County Programs                                    | Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.   | X   |         |
| 2                      | Local Control Funding Formula (LCFF) Revenue             | Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.  |     | X       |
| 3                      | Salaries and Benefits                                    | Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.  |     | X       |
| 4a                     | Other Revenues   | Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.                                   |     | X       |
| 4b                     | Other Expenditures                                       | Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.                          |     | X       |
| 5                      | Ongoing and Major Maintenance Account                    | If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.                                  | X   |         |
| 6                      | Deficit Spending   | Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.   | X   |         |
| 7a                     | Fund Balance   | Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.                       | X   |         |
| 7b                     | Cash Balance   | Projected county school fund cash balance will be positive at the end of the current fiscal year.  | X   |         |
| 8                      | Reserves   | Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years. | X   |         |

| SUPPLEMENTAL INFORMATION                 |   |  | No         | Yes |
|--|---|--|------------|-----|
| S1                                       | Contingent Liabilities                          | Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  | X          |     |
| S2                                       | Using One-time Revenues to Fund Ongoing Exps.   | Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?   |            | X   |
| S3                                       | Using Ongoing Revenues to Fund One-time Exps.   | Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?  | X          |     |
| S4                                       | Contingent Revenues                             | Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?                              | X          |     |
| S5                                       | Contributions                                   | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?               |            | X   |
| SUPPLEMENTAL INFORMATION (continued)     |   |  | No         | Yes |
| S6                                       | Long-term Commitments                           | Does the county office have long-term (multi year) commitments or debt agreements?   |            | X   |
|  |   | <ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2023-24) annual payment?</li> </ul>   | X          |     |
| S7a                                      | Postemployment Benefits Other than Pensions     | Does the county office provide postemployment benefits other than pensions (OPEB)?   | X          |     |
|  |   | <ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>  | n/a        |     |
|  |   | <ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>  | n/a        |     |
|  |   | <ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>  | n/a        |     |
| S7b                                      | Other Self-insurance Benefits                   | Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?  |            | X   |
| S8                                       | Status of Labor Agreements                      | Are salary and benefit negotiations still open for:  |            |     |
|  |   | <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>  | X          |     |
|  |   | <ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>   | X          |     |
| S9                                       | Local Control and Accountability Plan (LCAP)    | <ul style="list-style-type: none"> <li>Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>   |            | X   |
|  |   | <ul style="list-style-type: none"> <li>Adoption date of the LCAP or an update to the LCAP</li> </ul>   | 06/27/2024 |     |
| S10                                      | LCAP Expenditures                               | Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?                         |            | X   |
| ADDITIONAL FISCAL INDICATORS             |   |  | No         | Yes |
| A1                                       | Negative Cash Flow                              | Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?  | X          |     |
| A2                                       | Independent Position Control                    | Is personnel position control independent from the payroll system?   | X          |     |
| A3                                       | Declining ADA                                   | Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?   | X          |     |
| A4                                       | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?   | X          |     |
| A5                                       | Salary Increases Exceed COLA                    | Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? |            | X   |
| A6                                       | Uncapped Health Benefits                        | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?   | X          |     |
| ADDITIONAL FISCAL INDICATORS (continued) |   |  | No         | Yes |
| A7                                       | Fiscal Distress Reports                         | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.  | X          |     |
| A8                                       | Change of CBO or Superintendent                 | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?  | X          |     |

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

| Percentage Level | County Operations Grant ADA |
|------------------|-----------------------------|
| 3.0%             | 0 to 6,999                  |
| 2.0%             | 7,000 to 59,999             |
| 1.0%             | 60,000 and over             |

County Office ADA (Form A, Estimated Funded ADA column, Line B5):

|        |
|--------|
| 34,133 |
|--------|

County Office County Operations Grant ADA Standard Percentage Level:

|       |
|-------|
| 2.00% |
|-------|

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

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

| Fiscal Year                 | County Operations Grant Funded ADA   |                             | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|-----------------------------|--------------------------------------|-----------------------------|--|--------|
|                             | Original Budget<br>(Form A, Line B5) | Estimated/Unaudited Actuals |  |        |
| Third Prior Year (2021-22)  | 35,327.28                            | 35,327.28                   | N/A  | Met    |
| Second Prior Year (2022-23) | 33,557.14                            | 33,539.69                   | 0.05%  | Met    |
| First Prior Year (2023-24)  | 33,287.63                            | 34403.23                    | N/A  | Met    |

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

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

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

**Explanation:**  
(required if NOT met)

|  |
|--|
|  |
|--|

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

**Explanation:**  
(required if NOT met)

|  |
|--|
|  |
|--|

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)

| Fiscal Year   | County and Charter School<br>Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | District Funded County<br>Program ADA (Form A,<br>Line B2g) | County Operations Grant<br>ADA (Form A, Line B5) | Charter School ADA<br>and Charter School<br>Funded County<br>Program ADA (Form<br>A, Lines C1 and C3f) |
|---|---|---|--|--|
| Third Prior Year (2021-22)                                    | 870.25  | 86.67   | 35,327.28  | 0.00   |
| Second Prior Year (2022-23)                                   | 938.58  | 84.02   | 33,539.69  | 0.00   |
| First Prior Year (2023-24)                                    | 946.67  | 90.90   | 34,403.23  | 0.00   |
| Historical Average:   | 918.50  | 87.20   | 34,423.40  | 0.00   |
| <b>County Office's County Operated Programs ADA Standard:</b> |   |   |  |  |
| <b>Budget Year (2024-25)</b>                                  |   |   |  |  |
| (historical average plus 2%):                                 | <b>936.87</b>   | <b>88.94</b>  | <b>35,111.87</b>                                 | <b>0.00</b>  |
| <b>1st Subsequent Year (2025-26)</b>                          |   |   |  |  |
| (historical average plus 4%):                                 | <b>955.24</b>   | <b>90.68</b>  | <b>35,800.34</b>                                 | <b>0.00</b>  |
| <b>2nd Subsequent Year (2026-27)</b>                          |   |   |  |  |
| (historical average plus 6%):                                 | <b>973.61</b>   | <b>92.43</b>  | <b>36,488.80</b>                                 | <b>0.00</b>  |

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Average Daily Attendance (Form A, Estimated Funded ADA)

| Fiscal Year                   | County and Charter School<br>Alternative Education Grant ADA<br>(Form A, Lines B1d and C2d) | District Funded County<br>Program ADA (Form A,<br>Line B2g) | County Operations Grant<br>ADA (Form A, Line B5) | Charter School ADA<br>and Charter School<br>Funded County<br>Program ADA (Form<br>A, Lines C1 and C3f) |
|-------------------------------|---|---|--|--|
| Budget Year (2024-25)         | 934.21  | 61.05   | 34,133.34  | 0.00   |
| 1st Subsequent Year (2025-26) | 918.09  | 61.05   | 33866.14   | 0.00   |
| 2nd Subsequent Year (2026-27) | 904.17  | 61.05   | 33601.62   | 0.00   |
| Status:                       | Met   | Met   | Met  | Met  |

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

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

1a. STANDARD MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

2. **CRITERION: LCFF Revenue**

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

**2A. County Office's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue  
Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**2A-1. Calculating the County Office's LCFF Revenue Standard**

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section I-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

**Projected LCFF Revenue**

Select County Office's LCFF revenue funding status:

At Target  
Hold Harmless  
Status: At Target

|                        |  | Prior Year<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|------------------------|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| <b>I. LCFF Funding</b> |  |                         |                          |                                  |                                  |
| a.                     | COE funded at Target LCFF                        |                         |                          |                                  |                                  |
| a1.                    | County Operations Grant                          | 8,389,990.00            | 8,364,099.00             | 8,338,467.00                     | 8,437,848.00                     |
| a2.                    | Alternative Education Grant                      | 18,919,705.00           | 18,307,201.00            | 17,934,229.00                    | 17,862,098.00                    |
| b.                     | COE funded at Hold Harmless LCFF                 | N/A                     | N/A                      | N/A                              | N/A                              |
| b1.                    | County Operations Grant (informational only)     | N/A                     | N/A                      | N/A                              | N/A                              |
| b2.                    | Alternative Education Grant (informational only) | N/A                     | N/A                      | N/A                              | N/A                              |
| c.                     | Charter Funded County Program                    |                         |                          |                                  |                                  |
| c1.                    | LCFF Entitlement                                 | 1,350,000.00            | 1,433,334.00             | 1,400,000.00                     | 1,366,667.00                     |
| d.                     | Total LCFF (Sum of a or b, and c)                | 28,659,695.00           | 28,104,634.00            | 27,672,696.00                    | 27,666,613.00                    |

**II. County Operations Grant**

Step 1 - Change in Population

|    |   |           |           |           |           |
|----|---|-----------|-----------|-----------|-----------|
| a. | ADA (Funded) (Form A, line B5 and Criterion 1B-2)                   | 34,403.23 | 34,133.34 | 33,866.14 | 33,601.62 |
| b. | Prior Year ADA (Funded)   |           | 34,403.23 | 34,133.34 | 33,866.14 |
| c. | Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless)) |           | (269.89)  | (267.20)  | (264.52)  |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b)       |           | -0.78%    | -0.78%    | -0.78%    |

Step 2 - Change in Funding Level

|     |   |              |              |              |
|-----|---|--------------|--------------|--------------|
| a.  | Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column | 8,389,990.00 | 8,364,099.00 | 8,338,467.00 |
| b1. | COLA percentage   | 0.0%         | 0.0%         | 1.5%         |
| b2. | COLA amount (proxy for purposes of this criterion)  | 0.00         | 0.00         | 125,077.01   |
| c.  | Total Change (Step 2b2)   | 0.00         | 0.00         | 125,077.01   |
| d.  | Percent Change Due to Funding Level (Step 2c divided by Step 2a)                                  | 0.00%        | 0.00%        | 1.50%        |

Step 3 - Weighted Change in Population and Funding Level

|    |   |        |        |        |
|----|---|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d)   | -0.78% | -0.78% | 0.72%  |
| b. | LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 29.76% | 30.13% | 30.50% |
| c. | Weighted Percent change (Step 3a x Step 3b)   | -0.23% | -0.24% | 0.22%  |

III. Alternative Education Grant

Step 1 - Change in Population

|    | Prior Year (2023-24)  | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |         |
|----|---|-----------------------|-------------------------------|-------------------------------|---------|
| a. | ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)     | 946.67                | 934.21                        | 918.09                        | 904.17  |
| b. | Prior Year ADA (Funded)                                       |                       | 946.67                        | 934.21                        | 918.09  |
| c. | Difference (Step 1a minus Step 1b)                            |                       | (12.46)                       | (16.12)                       | (13.92) |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) |                       | -1.32%                        | -1.73%                        | -1.52%  |

Step 2 - Change in Funding Level

|     |   |               |               |               |
|-----|---|---------------|---------------|---------------|
| a.  | Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column | 18,919,705.00 | 18,307,201.00 | 17,934,229.00 |
| b1. | COLA percentage (Section II-Step 2b1)   | 0.00%         | 0.00%         | 1.50%         |
| b2. | COLA amount (proxy for purposes of this criterion)  | 0.00          | 0.00          | 269,013.44    |
| c.  | Total Change (Step 2b2)   | 0.00          | 0.00          | 269,013.44    |
| d.  | Percent Change Due to Funding Level (Step 2c divided by Step 2a)                                  | 0.00%         | 0.00%         | 1.50%         |

Step 3 - Weighted Change in Population and Funding Level

|    |   |        |        |        |
|----|---|--------|--------|--------|
| a. | Percent change in population and funding level (Step 1d plus Step 2d)   | -1.32% | -1.73% | -0.02% |
| b. | LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless)) | 65.14% | 64.81% | 64.56% |
| c. | Weighted Percent change (Step 3a x Step 3b)   | -0.86% | -1.12% | -0.01% |

IV. Charter Funded County Program

Step 1 - Change in Population

|    | Prior Year (2023-24)  | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |       |
|----|---|-----------------------|-------------------------------|-------------------------------|-------|
| a. | ADA (Funded) (Form A, line C3f)                               | 0.00                  | 0                             | 0.00                          | 0.00  |
| b. | Prior Year ADA (Funded)                                       |                       | 0.00                          | 0.00                          | 0.00  |
| c. | Difference (Step 1a minus Step 1b)                            |                       | 0.00                          | 0.00                          | 0.00  |
| d. | Percent Change Due to Population (Step 1c divided by Step 1b) |                       | 0.00%                         | 0.00%                         | 0.00% |

Step 2 - Change in Funding Level

|     |  |              |              |              |
|-----|--|--------------|--------------|--------------|
| a.  | Prior Year LCFF Funding (Section I-c1, prior year column)        | 1,350,000.00 | 1,433,334.00 | 1,400,000.00 |
| b1. | COLA percentage  | 0.00%        | 0.00%        | 0.00%        |
| b2. | COLA amount (proxy for purposes of this criterion)               | 0.00         | 0.00         | 0.00         |
| c.  | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 0.00%        | 0.00%        | 0.00%        |

Step 3 - Weighted Change in Population and Funding Level

|    |   |       |       |       |
|----|---|-------|-------|-------|
| a. | Percent change in population and funding level (Step 1d plus Step 2c) | 0.00% | 0.00% | 0.00% |
| b. | LCFF Percent allocation (Section I-c1 divided by Section I-d)         | 5.10% | 5.06% | 4.94% |
| c. | Weighted Percent change (Step 3a x Step 3b)                           | 0.00% | 0.00% | 0.00% |

V. Weighted Change

|   | Budget Year (2024-25)   | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|-------------------------|-------------------------------|-------------------------------|
| a. Total weighted percent change (Step 3c in sections II, III and IV) | -1.09%                  | -1.35%                        | 0.21%                         |
| <b>LCFF Revenue Standard (line V-a, plus/minus 1%):</b>               | <b>-2.09% to -0.09%</b> | <b>-2.35% to -0.35%</b>       | <b>-0.79% to 1.21%</b>        |

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

|   | Prior Year (2023-24) | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|----------------------|-----------------------|-------------------------------|-------------------------------|
| Projected local property taxes (Form 01, Objects 8021 - 8089) | 15,051,865.05        | 14,703,052.00         | 15,047,214.00                 | 15,047,214.00                 |
| <b>Excess Property Tax/Minimum State Aid Standard</b>         |                      |                       |                               |                               |
| <b>(Percent change over previous year, plus/minus 1%):</b>    |                      | <b>N/A</b>            | <b>N/A</b>                    | <b>N/A</b>                    |

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

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

|  | Prior Year (2023-24) | Budget Year (2024-25)   | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|----------------------|-------------------------|-------------------------------|-------------------------------|
| 1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | 37,735,189.00        | 37,180,128.00           | 36,908,128.00                 | 36,548,190.00                 |
| County Office's Projected Change in LCFF Revenue:        |                      | -1.47%                  | -0.73%                        | -0.98%                        |
| <b>Standard:</b>   |                      | <b>-2.09% to -0.09%</b> | <b>-2.35% to -0.35%</b>       | <b>-0.79% to 1.21%</b>        |
| <b>Status:</b>   |                      | Met                     | Met                           | Not Met                       |

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

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

|   |   |
|---|---|
| <b>Explanation</b><br>(required if NOT met) | 2024-25 LCFF Revenue projection is based on 0% funded COLA and decrease of 12.46 funded ADA for Alternative Education programs. |
|---|---|

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

**3A. Calculating the County Office's Salaries and Benefits Standard Percentages**

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C):                 | -1.47%                | -0.73%                        | -0.98%                        |
| 2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%): | -6.47% to 3.53%       | -5.73% to 4.27%               | -5.98% to 4.02%               |

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

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

| Fiscal Year                   | Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Percent Change Over Previous Year | Status  |
|-------------------------------|--|-----------------------------------|---------|
| First Prior Year (2023-24)    | 47,406,123.35  |                                   |         |
| Budget Year (2024-25)         | 53,166,644.18  | 12.15%                            | Not Met |
| 1st Subsequent Year (2025-26) | 53,076,077.24  | (.17%)                            | Met     |
| 2nd Subsequent Year (2026-27) | 53,206,714.35  | 0.25%                             | Met     |

**3C. Comparison of County Office Change in Salaries and Benefits to the Standard**

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

- 1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

First Prior Year (2023-24) salary and benefit budgets have been adjusted to reflect salary savings from position vacancies that are not anticipated to be filled during the remainder of the fiscal year. Budget Year (2024-25) and both subsequent years include the full costs related to all vacant positions being filled for the full fiscal year(s). Additionally, all bargaining units have settled negotiations for Budget Year (2024-25) and those costs have been incorporated into the Budget Year; Public Disclosures for negotiated settlements will be presented at the June 27, 2024 Board meeting.

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

|  | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|-----------------------|-------------------------------|-------------------------------|
| 1. County Office's Change in Funding Level (Criterion 2C):   | -1.47%                | -0.73%                        | -0.98%                        |
| 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):   | -11.47% to 8.53%      | -10.73% to 9.27%              | -10.98% to 9.02%              |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -6.47% to 3.53%       | -5.73% to 4.27%               | -5.98% to 4.02%               |

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

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

| Object Range / Fiscal Year  | Amount       | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|---|--------------|-----------------------------------|-------------------------------------|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                   |                                     |
| First Prior Year (2023-24)  | 7,513,860.62 |                                   |                                     |
| Budget Year (2024-25)   | 5,186,475.14 | -30.97%                           | Yes                                 |
| 1st Subsequent Year (2025-26)   | 4,400,233.00 | -15.16%                           | Yes                                 |
| 2nd Subsequent Year (2026-27)   | 4,256,626.00 | -3.26%                            | No                                  |

Explanation:

(required if Yes)

Significant changes to Federal Revenue are anticipated in the budget year and first subsequent year related to grants and/or one-time restricted funds that are ending or changing. Adjustments from the first prior year (2023-24), budget year (2024-25), and first subsequent year (2025-26) reflect changes including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Title I, Education for Homeless Children & Youth (EHCY), American Rescue Plan (ARP), and a decrease in Federal Pass-Thru funds for the School Based Medi-Cal Administrative Activities (SMAA) program.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

|                               |               |        |     |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2023-24)    | 12,435,479.51 |        |     |
| Budget Year (2024-25)         | 13,882,013.52 | 11.63% | Yes |
| 1st Subsequent Year (2025-26) | 13,678,888.00 | -1.46% | No  |
| 2nd Subsequent Year (2026-27) | 13,971,068.00 | 2.14%  | No  |

Explanation:

(required if Yes)

Changes in State Revenue from the first prior year (2023-24) to the budget and subsequent years include new and/or updated allocations for one-time, multi-year grant awards including Dental Assisting CA Apprenticeship Initiative (CAI), CA Community School Partnership Program (CSPP) County Technical Assistance, CA Teacher Residency Program, and Special Education funding. Adjustments to State funding sources that are unearned revenue or are concluding are reflected including but not limited to In-Person Instruction (IPI), Universal Pre-K (UPK), and Strong Workforce Program (SWP).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2023-24)    | 16,261,749.91 |         |     |
| Budget Year (2024-25)         | 12,612,654.20 | -22.44% | Yes |
| 1st Subsequent Year (2025-26) | 12,315,380.32 | -2.36%  | No  |
| 2nd Subsequent Year (2026-27) | 11,171,179.32 | -9.29%  | Yes |

Explanation:

(required if Yes)

Changes in Local Revenue from the first prior year (2023-24) to the budget year include a one-time grant from Tulare COE, Wellness Center grant, CalHOPE, as well as the conclusion of funding for Migrant Head Start (MHS) as the program transitions to Pajaro Valley Unified School District (PVUSD). Changes reflected in the second subsequent year (2026-27) are related to the conclusion of the multi-year Mental Health Student Services Act (MHSSA) grant.



**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYR, Line B4)**

|                               |              |         |     |
|-------------------------------|--------------|---------|-----|
| First Prior Year (2023-24)    | 3,077,661.64 |         |     |
| Budget Year (2024-25)         | 2,478,437.72 | -19.47% | Yes |
| 1st Subsequent Year (2025-26) | 2,261,645.10 | -8.75%  | Yes |
| 2nd Subsequent Year (2026-27) | 2,253,799.00 | -0.35%  | No  |

**Explanation:**

(required if Yes)

Changes in Supplies reflect an overall decrease in the budget year (2024-25) and first subsequent year (2025-26) related to the reduction and conclusion of one-time, multi-year funding sources including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), A-G Learning Loss and Completion, Ethnic Studies, CalHOPE, and Migrant Head Start (MHS).

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYR, Line B5)**

|                               |               |         |     |
|-------------------------------|---------------|---------|-----|
| First Prior Year (2023-24)    | 10,978,159.50 |         |     |
| Budget Year (2024-25)         | 11,728,122.91 | 6.83%   | Yes |
| 1st Subsequent Year (2025-26) | 10,114,708.88 | -13.76% | Yes |
| 2nd Subsequent Year (2026-27) | 9,978,289.00  | -1.35%  | No  |

**Explanation:**

(required if Yes)

Adjustments to Services reflect biennial election costs for Board members (four in budget year), one-time Ed Services and Maintenance & Operations projects, in addition to expenses with corresponding Federal, State, and Local Revenue adjustments in the subsequent years.

**4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)**

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Amount | Percent Change<br>Over Previous Year | Status |
|----------------------------|--------|--------------------------------------|--------|
|----------------------------|--------|--------------------------------------|--------|

**Total Federal, Other State, and Other Local Revenue (Section 4B)**

|                               |               |         |         |
|-------------------------------|---------------|---------|---------|
| First Prior Year (2023-24)    | 36,211,090.04 |         |         |
| Budget Year (2024-25)         | 31,681,142.86 | -12.51% | Not Met |
| 1st Subsequent Year (2025-26) | 30,394,501.32 | -4.06%  | Met     |
| 2nd Subsequent Year (2026-27) | 29,398,873.32 | -3.28%  | Met     |

**Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)**

|                               |               |         |         |
|-------------------------------|---------------|---------|---------|
| First Prior Year (2023-24)    | 14,055,821.14 |         |         |
| Budget Year (2024-25)         | 14,206,560.63 | 1.07%   | Met     |
| 1st Subsequent Year (2025-26) | 12,376,353.98 | -12.88% | Not Met |
| 2nd Subsequent Year (2026-27) | 12,232,088.00 | -1.17%  | Met     |

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

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

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

**Explanation:**

Federal Revenue  
(linked from 4B  
if NOT met)

Significant changes to Federal Revenue are anticipated in the budget year and first subsequent year related to grants and/or one-time restricted funds that are ending or changing. Adjustments from the first prior year (2023-24), budget year (2024-25), and first subsequent year (2025-26) reflect changes including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Comprehensive Support and Improvement (CSI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Title I, Education for Homeless Children & Youth (EHCY), American Rescue Plan (ARP), and a decrease in Federal Pass-Thru funds for the School Based Medi-Cal Administrative Activities (SMAA) program.

**Explanation:**  
Other State Revenue  
(linked from 4B  
if NOT met)

Changes in State Revenue from the first prior year (2023-24) to the budget and subsequent years include new and/or updated allocations for one-time, multi-year grant awards including Dental Assisting CA Apprenticeship Initiative (CAI), CA Community School Partnership Program (CSPP) County Technical Assistance, CA Teacher Residency Program, and Special Education funding. Adjustments to State funding sources that are unearned revenue or are concluding are reflected including but not limited to In-Person Instruction (IPI), Universal Pre-K (UPK), and Strong Workforce Program (SWP).

**Explanation:**  
Other Local Revenue  
(linked from 4B  
if NOT met)

Changes in Local Revenue from the first prior year (2023-24) to the budget year include a one-time grant from Tulare COE, Wellness Center grant, CalHOPE, as well as the conclusion of funding for Migrant Head Start (MHS) as the program transitions to Pajaro Valley Unified School District (PVUSD). Changes reflected in the second subsequent year (2026-27) are related to the conclusion of the multi-year Mental Health Student Services Act (MHSSA) grant.

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

**Explanation:**  
Books and Supplies  
(linked from 4B  
if NOT met)

Changes in Supplies reflect an overall decrease in the budget year (2024-25) and first subsequent year (2025-26) related to the reduction and conclusion of one-time, multi-year funding sources including but not limited to Elementary and Secondary School Emergency Relief Funds (ESSER III), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), A-G Learning Loss and Completion, Ethnic Studies, CalHOPE, and Migrant Head Start (MHS).

**Explanation:**  
Services and Other Exps  
(linked from 4B  
if NOT met)

Adjustments to Services reflect biennial election costs for Board members (four in budget year), one-time Ed Services and Maintenance & Operations projects, in addition to expenses with corresponding Federal, State, and Local Revenue adjustments in the subsequent years.

5. **CRITERION: Facilities Maintenance**

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

|  | Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999) | 3% Required Minimum Contribution (Unrestricted Budget times 3%) | Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account | Status |
|--|---|---|---|--------|
| Ongoing and Major Maintenance/Restricted Maintenance Account | 34,920,449.99   | 1,047,613.50  | 1,200,000.00  | Met    |

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

|  | Third Prior Year (2021-22) | Second Prior Year (2022-23) | First Prior Year (2023-24) |
|--|----------------------------|-----------------------------|----------------------------|
| 1. County Office's Available Reserve Amounts (resources 0000-1999)   |                            |                             |                            |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750)   | 0.00                       | 0.00                        | 0.00                       |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)   | 2,566,781.84               | 3,104,802.11                | 3,345,933.29               |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)  | 0.00                       | 0.00                        | 0.00                       |
| d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999) | 0.00                       | 0.00                        | 0.00                       |
| e. Available Reserves (Lines 1a through 1d)  | 2,566,781.84               | 3,104,802.11                | 3,345,933.29               |
| 2. Expenditures and Other Financing Uses   |                            |                             |                            |
| a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)  | 52,105,894.41              | 59,318,677.62               | 73,690,019.48              |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)                  | 7,896,828.00               | 12,154,458.42               | 8,163,293.18               |
| c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)  | 60,002,722.41              | 71,473,136.04               | 81,853,312.66              |
| 3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)   | 4.30%                      | 4.30%                       | 4.10%                      |
| <b>County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>   | <b>1.40%</b>               | <b>1.40%</b>                | <b>1.40%</b>               |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2021-22)               | (1,134,823.24)   | 25,406,860.19   | 4.47%   | Not Met |
| Second Prior Year (2022-23)              | 692,320.62   | 27,131,589.66   | N/A   | Met     |
| First Prior Year (2023-24)               | (484,284.46)   | 36,590,922.75   | 1.32%   | Met     |
| Budget Year (2024-25) (Information only) | (1,996,262.90)   | 34,920,449.99   |   |         |

**6C. Comparison of County Office Deficit Spending to the Standard**

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

**Explanation:**  
(required if NOT met)

Third Prior Year (2021-22) Unrestricted Ending Fund Balance reflects the required Cash-In-County Fair Market Value adjustment equivalent to (\$1,174,439); if this entry were not required by Santa Cruz COE's audit team, the net change in the Unrestricted Fund Balance would have been \$39,615 and 0.16% which is within the standard.

7. CRITERION: Fund and Cash Balances

- A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

| Percentage Level <sup>1</sup> | County Office Total Expenditures<br>and Other Financing Uses <sup>2</sup> |                 |
|-------------------------------|---|-----------------|
| 1.7%                          | 0   | to \$7,653,999  |
| 1.3%                          | \$7,654,000   | to \$19,138,999 |
| 1.0%                          | \$19,139,000  | to \$86,123,000 |
| 0.7%                          | \$86,123,001  | and over        |

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

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

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

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

|  |
|--|
| 72,294,054.09  |
| <b>County Office's Fund Balance Standard Percentage Level: 1.00%</b> |

**7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)**

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

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

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

|     |
|-----|
| Yes |
|-----|

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

a. Enter the name(s) of the SELPA(s):

SC

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

| Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|-----------------------|-------------------------------|-------------------------------|
| 8,042,308.00          | 8,042,308.00                  | 8,042,308.00                  |

**7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages**

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

| Fiscal Year                              | Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance Variance Level | Status |
|--|--|-----------------------------|---------------------------------------|--------|
|  | Original Budget  | Estimated/Unaudited Actuals | (If overestimated, else N/A)          |        |
| Third Prior Year (2021-22)               | 27,174,339.57  | 29,104,985.20               | N/A                                   | Met    |
| Second Prior Year (2022-23)              | 27,447,823.74  | 27,970,161.96               | N/A                                   | Met    |
| First Prior Year (2023-24)               | 28,811,980.10  | 28,662,482.58               | .5%                                   | Met    |
| Budget Year (2024-25) (Information only) | 28,178,198.12  |                             |                                       |        |

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

**7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard**

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

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

**Explanation:**  
 (required if NOT met)

- 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.

|                        | Ending Cash Balance<br>County School Service Fund<br>(Form CASH, Line F, June Column) | Status |
|------------------------|---|--------|
| Fiscal Year            |   |        |
| Current Year (2024-25) | 35,282,401.00   | 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

| Percentage Level <sup>3</sup>  | County Office Total Expenditures and Other Financing Uses <sup>3</sup> |                 |
|--------------------------------|--|-----------------|
| 5% or \$87,000 (greater of)    | 0  | to \$7,653,999  |
| 4% or \$383,000 (greater of)   | \$7,654,000  | to \$19,138,999 |
| 3% or \$766,000 (greater of)   | \$19,139,000   | to \$86,123,000 |
| 2% or \$2,584,000 (greater of) | \$86,123,001   | and over        |

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

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

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

|  | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|--|-----------------------|-------------------------------|-------------------------------|
| County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No: | 72,294,054.09         | 70,236,740.43                 | 69,973,111.53                 |
| <b>County Office's Reserve Standard Percentage Level:</b>  | <b>3.00%</b>          | <b>3.00%</b>                  | <b>3.00%</b>                  |

**8A. Calculating the County Office's Reserve Standard**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

|   | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|-----------------------|-------------------------------|-------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)    | 72,294,054.09         | 70,236,740.43                 | 69,973,111.53                 |
| 2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 8,042,308.00          | 8,042,308.00                  | 8,042,308.00                  |
| 3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)                         | 72,294,054.09         | 70,236,740.43                 | 69,973,111.53                 |
| 4. Reserve Standard Percentage Level  | 3.00%                 | 3.00%                         | 3.00%                         |
| 5. Reserve Standard - by Percent (Line A3 times Line A4)                                      | 2,168,821.62          | 2,107,102.21                  | 2,099,193.35                  |
| 6. Reserve Standard - by Amount (From percentage level chart above)                           | 766,000.00            | 766,000.00                    | 766,000.00                    |
| 7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>                    | <b>2,168,821.62</b>   | <b>2,107,102.21</b>           | <b>2,099,193.35</b>           |

**8B. Calculating the County Office's Budgeted Reserve Amount**

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.  
 All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

|   | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|-----------------------|-------------------------------|-------------------------------|
| 1. County School Service Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)   | 0.00                  |                               |                               |
| 2. County School Service Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)   | 0.00                  |                               |                               |
| 3. County School Service Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)   | 0.00                  | 24,271,595.52                 | 21,456,129.52                 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00                  | 0.00                          | 0.00                          |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)   | 0.00                  |                               |                               |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)   | 3,465,933.29          |                               |                               |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)   | 0.00                  |                               |                               |
| 8. County Office's Budgeted Reserve Amount<br>(Lines B1 thru B7)  | 3,465,933.29          | 24,271,595.52                 | 21,456,129.52                 |
| 9. County Office's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 8A, Line 3)   | 4.79%                 | 34.56%                        | 30.66%                        |
| <b>County Office's Reserve Standard<br/>(Section 8A, Line 7):</b>   | <b>2,168,821.62</b>   | <b>2,107,102.21</b>           | <b>2,099,193.35</b>           |
| Status:   | Met                   | Met                           | Met                           |

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

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

1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
 (required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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 in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

Yes

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:

Santa Cruz COE transitioned from Hold Harmless to Target funded in fiscal year 2023-24 and anticipates the need to utilize fund balance to cover increased employer contributions related to CalPERS, CalSTRS, and health & welfare premiums. Budget year 2024-25 anticipates contributions to support New Teacher Project, Workforce Development Department (Suenos program), Tier II Credentialing, as well as Career Technical Education magnet classes and adult certification programs. Santa Cruz COE will continue to monitor County Alternative Education enrollment/ADA/program offerings and continue to explore other funding opportunities to further limit deficit spending in subsequent years.

**S3. Use of Ongoing Revenues for One-time Expenditures**

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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 budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard: -10.0% to +10.0% or -\$20, 000 to +\$20, 000

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

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

| Description / Fiscal Year   | Projection     | Amount of Change | Percent Change | Status  |
|---|----------------|------------------|----------------|---------|
| <b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                |                  |                |         |
| First Prior Year (2023-24)  | (1,808,335.88) |                  |                |         |
| Budget Year (2024-25)   | (2,019,107.18) | 210,771.30       | 11.7%          | Not Met |
| 1st Subsequent Year (2025-26)   | (1,844,691.18) | (174,416.00)     | (8.6%)         | Met     |
| 2nd Subsequent Year (2026-27)   | (1,844,691.18) | 0.00             | 0.0%           | Met     |
| <b>1b. Transfers In, County School Service Fund *</b>   |                |                  |                |         |
| First Prior Year (2023-24)  | 0.00           |                  |                |         |
| Budget Year (2024-25)   | 0.00           | 0.00             | 0.0%           | Met     |
| 1st Subsequent Year (2025-26)   | 0.00           | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2026-27)   | 0.00           | 0.00             | 0.0%           | Met     |
| <b>1c. Transfers Out, County School Service Fund *</b>  |                |                  |                |         |
| First Prior Year (2023-24)  | 7,545,805.75   |                  |                |         |
| Budget Year (2024-25)   | 1,281,540.07   | (6,264,265.68)   | (83.0%)        | Not Met |
| 1st Subsequent Year (2025-26)   | 1,250,000.00   | (31,540.07)      | (2.5%)         | Met     |
| 2nd Subsequent Year (2026-27)   | 1,000,000.00   | (250,000.00)     | (20.0%)        | Not Met |

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the county school service fund operational budget?

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

**Explanation:**  
(required if NOT met)

Contributions in the budget year to support New Teacher Project in the budget year are expected to decrease in the subsequent years as participation returns to pre-pandemic levels in combination with fee structure modifications in the subsequent years. Contributions in the budget year to support the Suenos program as the grant allocation decreased mid-grant cycle. The Business team will continue to work with departments to review program offerings in subsequent years while exploring additional funding opportunities and monitoring contribution amounts.

1b. MET - Projected transfers in have not changed by more than the standard for the budget 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 by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

First prior year (2023-24) had planned transfers out to Fund 56 Debt Service for funds that were previously assigned and committed (in Fund 01) to support the repayment of COP debt while the budget and subsequent years include transfers out for current year revenues. First prior year (2023-24) had planned transfers to Fund 40 for Capital Outlay projects while the budget and subsequent years do not currently include additional transfers to Fund 40. The budget year includes transfers out to Fund 35 County School Facilities in preparation of initial costs for upcoming facilities projects; the transfers to Fund 35 are anticipated to decrease in the subsequent years.

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

**Project Information:**  
(required if YES)

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).  
Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1 Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

|    |
|----|
| No |
|----|

2. For the county office's OPEB:

a. Are they lifetime benefits?

|    |
|----|
| No |
|----|

b. Do benefits continue past age 65?

|    |
|----|
| No |
|----|

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

|           |
|-----------|
| Actuarial |
|-----------|

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

| Self-Insurance Fund | Government Fund |
|---------------------|-----------------|
| 0                   | 0               |

4. OPEB Liabilities

a. Total OPEB liability

|              |
|--------------|
| 8,877,840.00 |
|--------------|

b. OPEB plan(s) fiduciary net position (if applicable)

|               |
|---------------|
| 12,064,358.00 |
|---------------|

c. Total/Net OPEB liability (Line 4a minus Line 4b)

|                |
|----------------|
| (3,186,518.00) |
|----------------|

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

|           |
|-----------|
| Actuarial |
|-----------|

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

|              |
|--------------|
| Jun 30, 2024 |
|--------------|

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

|  | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|--------------------------|----------------------------------|----------------------------------|
|  |                          |                                  |                                  |
|  | 1,293,702.12             | 1,232,547.00                     | 1,311,358.00                     |
|  |                          |                                  |                                  |
|  | 116.00                   | 116.00                           | 116.00                           |

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

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

Yes

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

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

3. Self-Insurance Liabilities

|   |      |
|---|------|
| a. Accrued liability for self-insurance programs  | 0.00 |
| b. Unfunded liability for self-insurance programs | 0.00 |

4. Self-Insurance Contributions

|  | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 0.00                     | 0.00                             | 0.00                             |
| b. Amount contributed (funded) for self-insurance programs     | 0.00                     | 0.00                             | 0.00                             |

**S8. Status of Labor Agreements**

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

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

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

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

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|   | Prior Year (2nd Interim)<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full - time - equivalent(FTE) positions | 89.32                                 | 106.23                   | 104.73                           | 103.73                           |

**Certificated (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

Jun 27, 2024

3. Period covered by the agreement:

Begin Date: Jul 01, 2024

End Date: Jun 30, 2025

4. Salary settlement:

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

2.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

6. Amount included for any tentative salary schedule increases

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

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

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
|                          |                                  |                                  |
| 7.0%                     | 8.5%                             | 8.5%                             |

**Certificated (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
|                          |                                  |                                  |

**Certificated (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
|                          |                                  |                                  |
| 1.3%                     | 1.3%                             | 1.3%                             |

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

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

| Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| No                       | No                               | No                               |

**Certificated (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|   | Prior Year (2nd Interim)<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 174                                   | 190                      | 184                              | 182                              |

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

Yes

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

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

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

Jun 27, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2024

End Date:

Jun 30, 2025

4. Salary settlement:

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

2.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

6. Amount included for any tentative salary schedule increases

Budget Year  
(2024-25)

1st Subsequent Year  
(2025-26)

2nd Subsequent Year  
(2026-27)

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

1. Are costs of H&W benefit changes included in the budget 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

7.0%

8.5%

8.5%

**Classified (Non-management) Prior Year Settlements**

Are any new costs from prior year settlements included in the budget?

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

If Yes, explain the nature of the new costs:

|  |  |  |
|--|--|--|
|  |  |  |
|  |  |  |

**Classified (Non-management) Step and Column Adjustments**

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

|    | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|----|--------------------------|----------------------------------|----------------------------------|
| 1. | Yes                      | Yes                              | Yes                              |
| 2. |                          |                                  |                                  |
| 3. | 1.2%                     | 1.2%                             | 1.2%                             |

**Classified (Non-management) Attrition (layoffs and retirements)**

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

|    | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|----|--------------------------|----------------------------------|----------------------------------|
| 1. | Yes                      | Yes                              | Yes                              |
| 2. | No                       | No                               | No                               |

**Classified (Non-management) - Other**

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

|  | Prior Year (2nd Interim)<br>(2023-24) | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 44.8                                  | 48.3                     | 48.3                             | 47.3                             |

**Management/Supervisor/Confidential  
Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?

|     |
|-----|
| Yes |
|-----|

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

|  |
|--|
|  |
|--|

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

|   | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? | Yes                      | Yes                              | Yes                              |
| Total cost of salary settlement   |                          |                                  |                                  |
| % change in salary schedule from prior year (may enter text, such as "Reopener")          | 2.0%                     |                                  |                                  |

Negotiations Not Settled

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

|  |
|--|
|  |
|--|

4. Amount included for any tentative salary schedule increases

|   | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|--------------------------|----------------------------------|----------------------------------|
| Cost of a one percent increase in salary and statutory benefits |                          |                                  |                                  |
| Amount included for any tentative salary schedule increases     |                          |                                  |                                  |

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

|   | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|---|--------------------------|----------------------------------|----------------------------------|
| Are costs of H&W benefit changes included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Total cost of H&W benefits  |                          |                                  |                                  |
| Percent of H&W cost paid by employer                              |                          |                                  |                                  |
| Percent projected change in H&W cost over prior year              | 7.0%                     | 8.5%                             | 8.5%                             |

**Management/Supervisor/Confidential  
Step and Column Adjustments**

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

|  | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are step & column adjustments included in the budget and MYPs? | Yes                      | Yes                              | Yes                              |
| Cost of step & column adjustments                              |                          |                                  |                                  |
| Percent change in step & column over prior year                | 1.3%                     | 1.3%                             | 1.3%                             |

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

1. Are costs of other benefits included in the budget and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

|  | Budget Year<br>(2024-25) | 1st Subsequent Year<br>(2025-26) | 2nd Subsequent Year<br>(2026-27) |
|--|--------------------------|----------------------------------|----------------------------------|
| Are costs of other benefits included in the budget and MYPs? | No                       | No                               | No                               |
| Total cost of other benefits                                 |                          |                                  |                                  |
| Percent change in cost of other benefits over prior year     |                          |                                  |                                  |

**S9. Local Control and Accountability Plan (LCAP)**

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

- 1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
- 2. Adoption date of the LCAP or an update to the LCAP.

|              |
|--------------|
| Yes          |
| Jun 27, 2024 |

**S10. LCAP Expenditures**

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

|     |
|-----|
| Yes |
|-----|

**ADDITIONAL FISCAL INDICATORS**

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

|     |   |     |
|-----|---|-----|
| A1. | Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?   | No  |
| A2. | Is the system of personnel position control independent from the payroll system?  | No  |
| A3. | Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)                         | No  |
| A4. | Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?  | No  |
| A5. | Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | Yes |
| 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?<br>(If Yes, provide copies to CDE)   | No  |
| A8. | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?   | No  |

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

**Comments:**  
 (optional)

Santa Cruz COE settled with all bargaining units to receive a 2% on schedule increase; as of May Revise the COLA is projected at 1.07% and at time of preparing this financial report, it has yet to be determined if the 1.07% COLA will be funded or not.

**End of County Office Budget Criteria and Standards Review**

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

|   |    |            |
|---|----|------------|
| Total liabilities actuarially determined:             | \$ | _____      |
| Less: Amount of total liabilities reserved in budget: | \$ | _____      |
| Estimated accrued but unfunded liabilities:           | \$ | _____ 0.00 |

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

This county office of education is not self-insured for workers' compensation claims.

Signed

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: 6/27/2024

For additional information on this certification, please contact:

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

# Fund 01

## County School Service Fund

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



| Description   | Resource Codes | Object Codes           | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources   |                | 8010-8099              | 28,659,695.00             | 8,875,494.00   | 37,535,189.00             | 28,104,634.00    | 8,875,494.00   | 36,980,128.00             | -1.5%               |
| 2) Federal Revenue  |                | 8100-8299              | 4,500,000.00              | 3,013,860.62   | 7,513,860.62              | 3,500,000.00     | 1,686,475.14   | 5,186,475.14              | -31.0%              |
| 3) Other State Revenue  |                | 8300-8599              | 308,664.00                | 12,126,815.51  | 12,435,479.51             | 313,093.95       | 13,568,919.57  | 13,882,013.52             | 11.6%               |
| 4) Other Local Revenue  |                | 8600-8799              | 4,446,615.17              | 11,815,134.74  | 16,261,749.91             | 3,025,566.32     | 9,587,087.88   | 12,612,654.20             | -22.4%              |
| 5) TOTAL, REVENUES  |                |                        | 37,914,974.17             | 35,831,304.87  | 73,746,279.04             | 34,943,294.27    | 33,717,976.59  | 68,661,270.86             | -6.9%               |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 5,367,939.64              | 8,405,402.49   | 13,773,342.13             | 6,166,805.86     | 8,706,723.67   | 14,873,529.53             | 8.0%                |
| 2) Classified Salaries  |                | 2000-2999              | 7,952,747.54              | 8,079,615.93   | 16,032,363.47             | 9,727,237.13     | 8,074,849.90   | 17,802,087.03             | 11.0%               |
| 3) Employee Benefits  |                | 3000-3999              | 7,228,723.99              | 10,371,693.76  | 17,600,417.75             | 9,306,198.62     | 11,184,829.00  | 20,491,027.62             | 16.4%               |
| 4) Books and Supplies   |                | 4000-4999              | 1,874,361.43              | 1,203,300.21   | 3,077,661.64              | 1,694,432.92     | 784,004.80     | 2,478,437.72              | -19.5%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 5,102,543.44              | 5,875,616.06   | 10,978,159.50             | 6,091,651.52     | 5,636,471.39   | 11,728,122.91             | 6.8%                |
| 6) Capital Outlay   |                | 6000-6999              | 330,177.54                | 0.00           | 330,177.54                | 220,000.00       | 40,276.00      | 260,276.00                | -21.2%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 4,500,000.00              | 0.00           | 4,500,000.00              | 3,500,000.00     | 0.00           | 3,500,000.00              | -22.2%              |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (2,231,748.58)            | 2,083,840.28   | (147,908.30)              | (2,067,416.13)   | 1,946,449.34   | (120,966.79)              | -18.2%              |
| 9) TOTAL, EXPENDITURES  |                |                        | 30,124,745.00             | 36,019,468.73  | 66,144,213.73             | 34,638,909.92    | 36,373,604.10  | 71,012,514.02             | 7.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | 7,790,229.17              | (188,163.86)   | 7,602,065.31              | 304,384.35       | (2,655,627.51) | (2,351,243.16)            | -130.9%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Transfers In   |                | 8900-8929              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Transfers Out  |                | 7600-7629              | 6,466,177.75              | 1,079,628.00   | 7,545,805.75              | 281,540.07       | 1,000,000.00   | 1,281,540.07              | -83.0%              |
| 2) Other Sources/Uses   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) Sources  |                | 8930-8979              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Uses   |                | 7630-7699              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (1,808,335.86)            | 1,808,335.88   | 0.00                      | (2,019,107.18)   | 2,019,107.18   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (8,274,513.63)            | 728,707.88     | (7,545,805.75)            | (2,300,647.25)   | 1,019,107.18   | (1,281,540.07)            | -83.0%              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
|   |                |                        | (484,284.46)              | 540,544.02     | 56,259.56                 | (1,996,262.90)   | (1,636,520.33) | (3,632,783.23)            | -6,557.2%           |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance   |                |                        |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited   |                | 9791                   | 28,662,482.58             | 6,398,542.50   | 35,061,025.08             | 28,178,198.12    | 6,939,086.52   | 35,117,284.64             | 0.2%                |
| b) Audit Adjustments  |                | 9793                   | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description                                      | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| c) As of July 1 - Audited (F1a + F1b)            |                |              | 28,662,482.58             | 6,398,542.50   | 35,061,025.08             | 28,178,198.12    | 6,939,086.52   | 35,117,284.64             | 0.2%                |
| d) Other Restatements                            |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)        |                |              | 28,662,482.58             | 6,398,542.50   | 35,061,025.08             | 28,178,198.12    | 6,939,086.52   | 35,117,284.64             | 0.2%                |
| 2) Ending Balance, June 30 (E + F1e)             |                |              | 28,178,198.12             | 6,939,086.52   | 35,117,284.64             | 26,181,935.22    | 5,302,566.19   | 31,484,501.41             | -10.3%              |
| Components of Ending Fund Balance                |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                   |                | 9711         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items                                    |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others                                       |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                                    |                | 9740         | 0.00                      | 6,939,086.52   | 6,939,086.52              | 0.00             | 5,302,566.19   | 5,302,566.19              | -23.6%              |
| c) Committed                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                       |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments                                |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments                                |                | 9780         | 28,178,198.12             | 0.00           | 28,178,198.12             | 26,181,935.22    | 0.00           | 26,181,935.22             | -7.1%               |
| MAA Programs                                     | 0000           | 9780         | 929,539.77                |                | 929,539.77                |                  |                | 0.00                      |                     |
| Differentiated Assistance                        | 0000           | 9780         | 470,193.18                |                | 470,193.18                |                  |                | 0.00                      |                     |
| SMAA Admin                                       | 0000           | 9780         | 2,949,623.85              |                | 2,949,623.85              |                  |                | 0.00                      |                     |
| Classified Credential Program                    | 0000           | 9780         | 200,000.00                |                | 200,000.00                |                  |                | 0.00                      |                     |
| Mandated Cost Program                            | 0000           | 9780         | 2,446,796.32              |                | 2,446,796.32              |                  |                | 0.00                      |                     |
| Safety Program                                   | 0000           | 9780         | 71,717.47                 |                | 71,717.47                 |                  |                | 0.00                      |                     |
| Alternative Education Base                       | 0000           | 9780         | 2,369,424.41              |                | 2,369,424.41              |                  |                | 0.00                      |                     |
| Alternative Education Supplemental/Concentration | 0000           | 9780         | 0.00                      |                | 0.00                      |                  |                | 0.00                      |                     |
| Special Projects                                 | 0000           | 9780         | 200,000.00                |                | 200,000.00                |                  |                | 0.00                      |                     |
| Educational & Administrative Operations          | 0000           | 9780         | 17,726,389.61             |                | 17,726,389.61             |                  |                | 0.00                      |                     |
| Fund 01 Lottery                                  | 1100           | 9780         | 814,513.51                |                | 814,513.51                |                  |                | 0.00                      |                     |
| MAA Programs                                     | 0000           | 9780         | 0.00                      |                | 0.00                      | 889,590.39       |                | 889,590.39                |                     |
| Differentiated Assistance                        | 0000           | 9780         | 0.00                      |                | 0.00                      | 799,326.59       |                | 799,326.59                |                     |
| SMAA Admin                                       | 0000           | 9780         | 0.00                      |                | 0.00                      | 3,052,262.51     |                | 3,052,262.51              |                     |
| Classified Credential Program                    | 0000           | 9780         | 0.00                      |                | 0.00                      | 200,000.00       |                | 200,000.00                |                     |
| Mandated Cost Program                            | 0000           | 9780         | 0.00                      |                | 0.00                      | 2,551,538.32     |                | 2,551,538.32              |                     |
| Safety Program                                   | 0000           | 9780         | 0.00                      |                | 0.00                      | 53,080.47        |                | 53,080.47                 |                     |
| Alternative Education Base                       | 0000           | 9780         | 0.00                      |                | 0.00                      | 2,400,630.24     |                | 2,400,630.24              |                     |

| Description   | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Alternative Education Supplemental/Concentration                | 0000           | 9780         |                           |                | 0.00                      |                  | 0.00           |                           | 0.00                |
| Special Projects  | 0000           | 9780         |                           |                | 0.00                      |                  | 200,000.00     |                           | 200,000.00          |
| Educational & Administrative Operations                         | 0000           | 9780         |                           |                | 0.00                      |                  | 15,128,368.41  |                           | 15,128,368.41       |
| Fund 01 Lottery   | 1100           | 9780         |                           |                | 0.00                      |                  | 907,138.29     |                           | 907,138.29          |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties |                | 9789         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unassigned/Unappropriated Amount                                |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>G. ASSETS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury   |                | 9110         | 43,030,536.55             | (2,573,217.11) | 40,457,319.44             |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury             |                | 9111         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| b) in Banks   |                | 9120         | 0.00                      | 54,319.05      | 54,319.05                 |                  |                |                           |                     |
| c) in Revolving Cash Account                                    |                | 9130         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| d) with Fiscal Agent/Trustee                                    |                | 9135         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) Collections Awaiting Deposit                                 |                | 9140         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Investments  |                | 9150         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable  |                | 9200         | 926,130.75                | 913,301.10     | 1,839,431.85              |                  |                |                           |                     |
| 4) Due from Grantor Government                                  |                | 9290         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds   |                | 9310         | 82,816.31                 | 0.00           | 82,816.31                 |                  |                |                           |                     |
| 6) Stores   |                | 9320         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 7) Prepaid Expenditures   |                | 9330         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 8) Other Current Assets   |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Lease Receivable   |                | 9380         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 10) TOTAL, ASSETS   |                |              | 44,039,483.61             | (1,605,596.96) | 42,433,886.65             |                  |                |                           |                     |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                        |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Outflows of Resources                               |                | 9490         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED OUTFLOWS                                     |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>I. LIABILITIES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable   |                | 9500         | 2,179,611.01              | 88,791.93      | 2,268,402.94              |                  |                |                           |                     |
| 2) Due to Grantor Governments                                   |                | 9590         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds   |                | 9610         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 4) Current Loans  |                | 9640         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue   |                | 9650         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| 6) TOTAL, LIABILITIES                                  |                |              | 2,179,611.01              | 88,791.93      | 2,268,402.94              |                  |                |                           |                     |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Deferred Inflows of Resources                       |                | 9690         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) TOTAL, DEFERRED INFLOWS                             |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| <b>K. FUND EQUITY</b>                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(G10 + H2) - (I6 + J2) |                |              | 41,859,872.60             | (1,694,388.89) | 40,165,483.71             |                  |                |                           |                     |
| <b>LCFF SOURCES</b>                                    |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment                                |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year                               |                | 8011         | 16,806,167.95             | 0.00           | 16,806,167.95             |                  | 0.00           | 16,701,933.00             | -0.6%               |
| Education Protection Account State Aid - Current Year  |                | 8012         | 5,877,156.00              | 0.00           | 5,877,156.00              |                  | 0.00           | 5,775,143.00              | -1.7%               |
| State Aid - Prior Years                                |                | 8019         | 0.00                      | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Tax Relief Subventions                                 |                |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                                 |                | 8021         | 61,685.00                 | 0.00           | 61,685.00                 |                  | 0.00           | 61,685.00                 | 0.0%                |
| Timber Yield Tax                                       |                | 8022         | 6,497.00                  | 0.00           | 6,497.00                  |                  | 0.00           | 6,497.00                  | 0.0%                |
| Other Subventions/In-Lieu Taxes                        |                | 8029         | 0.00                      | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| County & District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 12,955,961.00             | 0.00           | 12,955,961.00             |                  | 0.00           | 12,955,961.00             | 0.0%                |
| Unsecured Roll Taxes                                   |                | 8042         | 259,653.00                | 0.00           | 259,653.00                |                  | 0.00           | 259,653.00                | 0.0%                |
| Prior Years' Taxes                                     |                | 8043         | 25,424.00                 | 0.00           | 25,424.00                 |                  | 0.00           | 25,424.00                 | 0.0%                |
| Supplemental Taxes                                     |                | 8044         | 314,172.00                | 0.00           | 314,172.00                |                  | 0.00           | 314,172.00                | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 437,939.00                | 0.00           | 437,939.00                |                  | 0.00           | 93,777.00                 | -78.6%              |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 985,883.00                | 0.00           | 985,883.00                |                  | 0.00           | 985,883.00                | 0.0%                |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 4,414.87                  | 0.00           | 4,414.87                  |                  | 0.00           | 0.00                      | -100.0%             |
| 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         | 236.18                    | 0.00           | 236.18                    |                  | 0.00           | 0.00                      | -100.0%             |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Subtotal, LCFF Sources                                 |                |              | 37,735,189.00             | 0.00           | 37,735,189.00             |                  | 0.00           | 37,180,128.00             | -1.5%               |
| LCFF Transfers   |                |              |                           |                |                           |                  |                |                           |                     |
| Unrestricted LCFF Transfers - Current Year             |                | 8091         | (200,000.00)              |                | (200,000.00)              |                  |                | (200,000.00)              | 0.0%                |
| All Other LCFF Transfers - Current Year                |                | 8091         | 0.00                      | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes   | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |  |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |  |              |                           |                |                           |                  |                |                           |                     |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Property Taxes Transfers                               |  | 8097         | (8,875,494.00)            | 8,875,494.00   | 0.00                      | (8,875,494.00)   | 8,875,494.00   | 0.00                      | 0.0%                |
| LCFF/Revenue Limit Transfers - Prior Years             |  | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>TOTAL, LCFF SOURCES</b>                             |  |              | 28,659,695.00             | 8,875,494.00   | 37,535,189.00             | 28,104,634.00    | 8,875,494.00   | 36,980,128.00             | -1.5%               |
| <b>FEDERAL REVENUE</b>                                 |  |              |                           |                |                           |                  |                |                           |                     |
| Maintenance and Operations                             |  | 8110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education Entitlement                          |  | 8181         | 0.00                      | 439,839.44     | 439,839.44                | 0.00             | 429,016.00     | 429,016.00                | -2.5%               |
| Special Education Discretionary Grants                 |  | 8182         | 0.00                      | 116,610.00     | 116,610.00                | 0.00             | 103,304.00     | 103,304.00                | -11.4%              |
| Child Nutrition Programs                               |  | 8220         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Donated Food Commodities                               |  | 8221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Flood Control Funds                                    |  | 8270         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Wildlife Reserve Funds                                 |  | 8280         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| FEIMA  |  | 8281         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Contracts Between LEAs                     |  | 8285         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from Federal Sources             |  | 8287         | 4,500,000.00              | 0.00           | 4,500,000.00              | 3,500,000.00     | 0.00           | 3,500,000.00              | -22.2%              |
| Title I, Part A, Basic                                 | 3010   | 8290         |                           | 350,807.62     | 350,807.62                |                  | 348,398.31     | 348,398.31                | -0.7%               |
| Title I, Part D, Local Delinquent Programs             | 3025   | 8290         |                           | 105,844.00     | 105,844.00                |                  | 103,023.00     | 103,023.00                | -2.7%               |
| Title II, Part A, Supporting Effective Instruction     | 4035   | 8290         |                           | 24,321.00      | 24,321.00                 |                  | 21,684.00      | 21,684.00                 | -10.8%              |
| Title III, Immigrant Student Program                   | 4201   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title III, English Learner Program                     | 4203   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Public Charter Schools Grant Program (PCSGP)           | 4610   | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
|  | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290         |                           | 214,975.88     | 214,975.88                |                  | 329,001.00     | 329,001.00                | 53.0%               |
| Other NCLB / Every Student Succeeds Act                |  | 8290         | 0.00                      | 1,761,462.68   | 1,761,462.68              | 0.00             | 352,048.83     | 352,048.83                | -80.0%              |
| Career and Technical Education                         | 3500-3599  | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other Federal Revenue                              | All Other  | 8290         | 4,500,000.00              | 3,013,860.62   | 7,513,860.62              | 3,500,000.00     | 1,686,475.14   | 5,186,475.14              | -31.0%              |
| <b>TOTAL, FEDERAL REVENUE</b>                          |  |              |                           |                |                           |                  |                |                           |                     |
| <b>OTHER STATE REVENUE</b>                             |  |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                             |  |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement                                      |  |              |                           |                |                           |                  |                |                           |                     |
| Prior Years  | 6360   | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan                          |  |              |                           |                |                           |                  |                |                           |                     |
| Current Year   | 6500   | 8311         |                           | 4,586,143.01   | 4,586,143.01              |                  | 6,141,452.47   | 6,141,452.47              | 33.9%               |

| Description   | Resource Codes               | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|------------------------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                              |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|   |                              |              |                           |                |                           |                  |                |                           |                     |
| Prior Years   | 6500                         | 8319         |                           | 0.00           | 0.00                      |                  |                | 0.00                      | 0.0%                |
| All Other State Apportionments - Current Year               | All Other                    | 8311         | 0.00                      | 779,113.58     | 779,113.58                | 0.00             | 820,736.73     | 820,736.73                | 5.3%                |
| All Other State Apportionments - Prior Years                | All Other                    | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                                    |                              | 8620         | 0.00                      | 108,264.00     | 108,264.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Mandated Costs Reimbursements                               |                              | 8550         | 113,542.00                | 0.00           | 113,542.00                | 113,542.00       | 0.00           | 113,542.00                | 0.0%                |
| Lottery - Unrestricted and Instructional Materials          |                              | 8560         | 178,979.00                | 70,540.00      | 249,519.00                | 183,408.95       | 74,607.03      | 258,015.98                | 3.4%                |
| Tax Relief Subventions                                      |                              |              |                           |                |                           |                  |                |                           |                     |
| Restricted Levies - Other                                   |                              |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                                      |                              | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                             |                              | 8576         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from                                  |                              |              |                           |                |                           |                  |                |                           |                     |
| State Sources   |                              | 8587         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| After School Education and Safety (ASES)                    | 6010                         | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Charter School Facility Grant                               | 6030                         | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                                  | 6650, 6680, 6685, 6690, 6695 | 8590         |                           | 215,105.82     | 215,105.82                |                  | 266,605.00     | 266,605.00                | 23.9%               |
| California Clean Energy Jobs Act                            | 6230                         | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Career Technical Education Incentive Grant Program          | 6387                         | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| American Indian Early Childhood Education                   | 7210                         | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Specialized Secondary                                       | 7370                         | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Revenue                                     | All Other                    | 8590         | 16,143.00                 | 6,367,649.10   | 6,383,792.10              | 16,143.00        | 6,265,518.34   | 6,281,661.34              | -1.6%               |
| TOTAL, OTHER STATE REVENUE                                  |                              |              | 308,664.00                | 12,126,815.51  | 12,435,479.51             | 313,093.95       | 13,568,919.57  | 13,882,013.52             | 11.6%               |
| <b>OTHER LOCAL REVENUE</b>                                  |                              |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue   |                              |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                   |                              |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                     |                              |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll  |                              | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll  |                              | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes  |                              | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes  |                              | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes  |                              |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes  |                              | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other   |                              | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                              | 8625         | 0.00                      | 1,079,628.00   | 1,079,628.00              | 0.00             | 1,000,000.00   | 1,000,000.00              | -7.4%               |

| Description  | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| Penalties and Interest from Delinquent Non-LCFF Taxes      |                | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales  |                |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                                 |                | 8631         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sale of Publications                                       |                | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales   |                | 8634         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Sales  |                | 8639         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Leases and Rentals   |                | 8650         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interest   |                | 8660         | 1,444,896.92              | 0.00           | 1,444,896.92              | 1,500,000.00     | 0.00           | 1,500,000.00              | 3.8%                |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 1,399,571.00              | 0.00           | 1,399,571.00              | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Fees and Contracts   |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                       |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                      |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                       |                | 8675         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interagency Services                                       |                | 8677         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mitigation/Developer Fees                                  |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                               |                | 8689         | 1,235,834.19              | 8,620,998.35   | 9,856,832.54              | 1,413,203.32     | 6,997,513.88   | 8,410,717.20              | -14.7%              |
| Other Local Revenue  |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenue from Local Sources                    |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                    |                | 8699         | 366,313.06                | 2,114,508.39   | 2,480,821.45              | 112,363.00       | 1,589,574.00   | 1,701,937.00              | -31.4%              |
| Tuition  |                | 8710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In                                     |                | 8781-8783    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Apportionments                                |                |              |                           |                |                           |                  |                |                           |                     |
| Special Education SELPA Transfers                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          |                | 6500         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices  |                | 6500         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  |                | 6500         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          |                | 6360         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices  |                | 6360         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  |                | 6360         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                          |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                          |                | All Other    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| From County Offices                                    | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers in from All Others                 |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                             |                |              | 4,446,615.17              | 11,815,134.74  | 16,261,749.91             | 3,025,566.32     | 9,587,087.88   | 12,612,654.20             | -22.4%              |
| TOTAL, REVENUES  |                |              | 37,914,974.17             | 35,831,304.87  | 73,746,279.04             | 34,943,294.27    | 33,717,976.59  | 68,661,270.86             | -6.9%               |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                        |                | 1100         | 2,426,527.63              | 5,546,552.36   | 7,973,079.99              | 2,901,393.38     | 5,521,526.12   | 8,422,919.50              | 5.6%                |
| Certificated Pupil Support Salaries                    |                | 1200         | 71,582.12                 | 788,131.34     | 859,713.46                | 158,153.00       | 1,289,244.75   | 1,447,397.75              | 68.4%               |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 2,504,367.54              | 1,301,205.05   | 3,805,572.59              | 2,741,455.43     | 1,210,722.12   | 3,952,177.55              | 3.9%                |
| Other Certificated Salaries                            |                | 1900         | 365,462.35                | 769,513.74     | 1,134,976.09              | 365,804.05       | 685,230.68     | 1,051,034.73              | -7.4%               |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 5,367,939.64              | 8,405,402.49   | 13,773,342.13             | 6,166,805.86     | 8,706,723.67   | 14,873,529.53             | 8.0%                |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                      |                | 2100         | 565,872.41                | 3,567,201.65   | 4,133,074.06              | 794,581.42       | 4,092,502.45   | 4,887,083.87              | 18.2%               |
| Classified Support Salaries                            |                | 2200         | 1,128,786.75              | 2,348,718.27   | 3,477,505.02              | 1,441,454.86     | 2,221,946.61   | 3,663,401.47              | 5.3%                |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 2,080,866.12              | 708,820.40     | 2,789,686.52              | 2,583,778.32     | 695,696.21     | 3,279,474.53              | 17.6%               |
| Clerical, Technical and Office Salaries                |                | 2400         | 4,100,674.80              | 1,114,153.14   | 5,214,827.94              | 4,834,922.53     | 817,319.67     | 5,652,242.20              | 8.4%                |
| Other Classified Salaries                              |                | 2900         | 76,547.46                 | 340,722.47     | 417,269.93                | 72,500.00        | 247,384.96     | 319,884.96                | -23.3%              |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 7,952,747.54              | 8,079,615.93   | 16,032,363.47             | 9,727,237.13     | 8,074,849.90   | 17,802,087.03             | 11.0%               |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                           |                |                           |                  |                |                           |                     |
| STRS   |                | 3101-3102    | 701,798.31                | 2,734,028.07   | 3,435,826.38              | 1,101,528.49     | 2,648,684.28   | 3,750,212.77              | 9.2%                |
| PERS   |                | 3201-3202    | 1,900,868.80              | 2,110,151.86   | 4,011,020.66              | 2,558,747.22     | 2,178,064.18   | 4,736,811.40              | 18.1%               |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 664,697.35                | 703,606.57     | 1,368,303.92              | 818,139.15       | 741,809.68     | 1,559,948.83              | 14.0%               |
| Health and Welfare Benefits                            |                | 3401-3402    | 3,166,647.96              | 3,946,809.99   | 7,113,457.95              | 3,936,176.56     | 4,664,108.61   | 8,600,285.17              | 20.9%               |
| Unemployment Insurance                                 |                | 3501-3502    | 6,930.22                  | 9,673.75       | 16,603.97                 | 7,628.34         | 8,131.85       | 15,760.19                 | -5.1%               |
| Workers' Compensation                                  |                | 3601-3602    | 261,269.50                | 285,203.65     | 546,473.15                | 298,735.75       | 316,442.65     | 615,178.40                | 12.6%               |
| OPEB, Allocated  |                | 3701-3702    | 526,511.85                | 582,219.87     | 1,108,731.72              | 585,243.11       | 627,587.75     | 1,212,830.86              | 9.4%                |
| OPEB, Active Employees                                 |                | 3751-3752    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 7,228,723.99              | 10,371,693.76  | 17,600,417.75             | 9,306,198.62     | 11,184,829.00  | 20,491,027.62             | 16.4%               |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 177,962.86                | 83,207.89      | 261,170.75                | 148,000.00       | 17,200.00      | 165,200.00                | -36.7%              |
| Books and Other Reference Materials                    |                | 4200         | 79,898.35                 | 47,645.71      | 127,544.06                | 90,735.00        | 30,754.00      | 121,489.00                | -4.7%               |
| Materials and Supplies                                 |                | 4300         | 952,450.96                | 977,121.57     | 1,929,572.53              | 884,302.92       | 682,730.05     | 1,567,032.97              | -18.8%              |
| Noncapitalized Equipment                               |                | 4400         | 664,049.26                | 95,325.04      | 759,374.30                | 571,395.00       | 53,320.75      | 624,715.75                | -17.7%              |

| Description   | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|   |                |              |                           |                |                           |                  |                |                           |                     |
| Food  |                | 4700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 1,874,361.43              | 1,203,300.21   | 3,077,661.64              | 1,694,432.92     | 784,004.80     | 2,478,437.72              | -19.5%              |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services  |                | 5100         | 0.00                      | 574,491.01     | 574,491.01                | 0.00             | 560,500.00     | 560,500.00                | -2.4%               |
| Travel and Conferences  |                | 5200         | 261,512.31                | 309,007.26     | 570,519.57                | 319,778.60       | 365,486.48     | 685,265.08                | 20.1%               |
| Dues and Memberships  |                | 5300         | 71,685.00                 | 6,246.00       | 77,931.00                 | 79,550.00        | 9,451.00       | 89,001.00                 | 14.2%               |
| Insurance   |                | 5400 - 5450  | 237,787.35                | 751.05         | 238,538.40                | 274,766.00       | 500.00         | 275,266.00                | 15.4%               |
| Operations and Housekeeping Services  |                | 5500         | 358,427.16                | 27,720.85      | 386,148.01                | 377,385.00       | 25,975.00      | 403,360.00                | 4.5%                |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 590,684.58                | 1,471,900.39   | 2,062,584.97              | 579,065.64       | 1,655,659.15   | 2,234,724.79              | 8.3%                |
| Transfers of Direct Costs   |                | 5710         | (140,528.00)              | 140,528.00     | 0.00                      | (129,978.00)     | 129,978.00     | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund   |                | 5750         | (17,924.00)               | (3,250.00)     | (21,174.00)               | (17,924.00)      | 0.00           | (17,924.00)               | -15.3%              |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 3,469,413.18              | 3,297,750.70   | 6,767,163.88              | 4,343,684.20     | 2,865,511.16   | 7,209,195.36              | 6.5%                |
| Communications  |                | 5900         | 271,485.86                | 50,470.80      | 321,956.66                | 265,324.08       | 23,410.60      | 288,734.68                | -10.3%              |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 5,102,543.44              | 5,875,616.06   | 10,978,159.50             | 6,091,651.52     | 5,636,471.39   | 11,728,122.91             | 6.8%                |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Equipment   |                | 6400         | 330,177.54                | 0.00           | 330,177.54                | 220,000.00       | 40,276.00      | 260,276.00                | -21.2%              |
| Equipment Replacement   |                | 6500         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Subscription Assets   |                | 6700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, CAPITAL OUTLAY   |                |              | 330,177.54                | 0.00           | 330,177.54                | 220,000.00       | 40,276.00      | 260,276.00                | -21.2%              |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition for Instruction Under Interdistrict                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Attendance Agreements   |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| Payments to JPAs   |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues                         |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools                            |                | 7211         | 4,500,000.00              | 0.00           | 4,500,000.00              | 3,500,000.00     | 0.00           | 3,500,000.00              | -22.2%              |
| To County Offices  |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs  |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments        |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools                            | 6500           | 7221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices  | 6500           | 7222         | 0.00                      | 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           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments                          |                |              |                           |                |                           |                  |                |                           |                     |
| To Districts or Charter Schools                            | 6360           | 7221         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices  | 6360           | 7222         | 0.00                      | 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           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                          | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers  |                | 7281-7283    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others                      |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service   |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest                                    |                | 7438         | 0.00                      | 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           | 0.00                      | 0.0%                |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 4,500,000.00              | 0.00           | 4,500,000.00              | 3,500,000.00     | 0.00           | 3,500,000.00              | -22.2%              |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs                                |                | 7310         | (2,083,840.28)            | 2,083,840.28   | 0.00                      | (1,946,449.34)   | 1,946,449.34   | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund                    |                | 7350         | (147,908.30)              | 0.00           | (147,908.30)              | (120,966.79)     | 0.00           | (120,966.79)              | -18.2%              |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS           |                |              | (2,231,748.58)            | 2,083,840.28   | (147,908.30)              | (2,067,416.13)   | 1,946,449.34   | (120,966.79)              | -18.2%              |
| TOTAL, EXPENDITURES  |                |              | 30,124,745.00             | 36,019,468.73  | 66,144,213.73             | 34,638,909.92    | 36,373,604.10  | 71,012,514.02             | 7.4%                |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund                                 |                | 8912         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund                                 |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund                                   |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| To State School Building Fund/County School Facilities Fund    |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund   |                | 7616         | 60,850.00                 | 0.00           | 60,850.00                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Other Authorized Interfund Transfers Out                       |                | 7619         | 6,405,327.75              | 1,079,628.00   | 7,484,955.75              | 281,540.07       | 1,000,000.00   | 1,281,540.07              | -82.9%              |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                      |                |              | 6,466,177.75              | 1,079,628.00   | 7,545,805.75              | 281,540.07       | 1,000,000.00   | 1,281,540.07              | -83.0%              |
| <b>OTHER SOURCES/USES</b>                                      |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments   |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Emergency Apportionments                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds   |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                       |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources  |                |              |                           |                |                           |                  |                |                           |                     |
| County School Bldg Aid   |                | 8961         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers from Funds of Lapsed/Reorganized LEAs                |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                    |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases   |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                              |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from SBITAs   |                | 8974         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                    |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>(c) TOTAL, SOURCES</b>                                      |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs                |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses                                       |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>(d) TOTAL, USES</b>   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                       |                | 8980         | (1,808,335.88)            | 1,808,335.88   | 0.00                      | (2,019,107.18)   | 2,019,107.18   | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                         |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>(e) TOTAL, CONTRIBUTIONS</b>                                |                |              | (1,808,335.88)            | 1,808,335.88   | 0.00                      | (2,019,107.18)   | 2,019,107.18   | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b> |                |              | (8,274,513.63)            | 728,707.88     | (7,545,805.75)            | (2,300,647.25)   | 1,019,107.18   | (1,281,540.07)            | -83.0%              |

| Description  | Function Codes | Object Codes     | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |                  | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |                  |                           |                |                           |                  |                |                           |                     |
| <b>A. REVENUES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources  |                | 8010-8099        | 28,659,695.00             | 8,875,494.00   | 37,535,189.00             | 28,104,634.00    | 8,875,494.00   | 36,980,128.00             | -1.5%               |
| 2) Federal Revenue   |                | 8100-8299        | 4,500,000.00              | 3,013,860.62   | 7,513,860.62              | 3,500,000.00     | 1,686,475.14   | 5,186,475.14              | -31.0%              |
| 3) Other State Revenue   |                | 8300-8599        | 308,664.00                | 12,126,815.51  | 12,435,479.51             | 313,093.95       | 13,568,919.57  | 13,882,013.52             | 11.6%               |
| 4) Other Local Revenue   |                | 8600-8799        | 4,446,615.17              | 11,815,134.74  | 16,261,749.91             | 3,025,566.32     | 9,587,087.88   | 12,612,654.20             | -22.4%              |
| 5) TOTAL, REVENUES   |                |                  | 37,914,974.17             | 35,831,304.87  | 73,746,279.04             | 34,943,294.27    | 33,717,976.59  | 68,661,270.86             | -6.9%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Instruction   | 1000-1999      |                  | 6,266,577.44              | 15,663,301.17  | 21,929,878.61             | 7,163,440.58     | 16,646,871.67  | 23,810,312.25             | 8.6%                |
| 2) Instruction - Related Services  | 2000-2999      |                  | 8,436,508.74              | 7,809,119.19   | 16,245,627.93             | 9,505,023.34     | 6,942,407.29   | 16,447,430.63             | 1.2%                |
| 3) Pupil Services  | 3000-3999      |                  | 985,615.81                | 6,041,885.05   | 7,027,500.86              | 1,608,469.04     | 6,481,530.19   | 8,089,999.23              | 15.1%               |
| 4) Ancillary Services  | 4000-4999      |                  | 10,207.63                 | 52,303.50      | 62,511.13                 | 10,206.00        | 23,902.60      | 34,108.60                 | -45.4%              |
| 5) Community Services  | 5000-5999      |                  | 467,167.53                | 1,525,188.65   | 1,992,356.18              | 350,167.55       | 1,384,553.12   | 1,734,720.67              | -12.9%              |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 7) General Administration  | 7000-7999      |                  | 7,244,024.09              | 2,287,400.28   | 9,531,424.37              | 10,077,694.04    | 2,131,598.43   | 12,209,292.47             | 28.1%               |
| 8) Plant Services  | 8000-8999      |                  | 2,214,643.76              | 2,640,270.89   | 4,854,914.65              | 2,423,909.37     | 2,762,740.80   | 5,186,650.17              | 6.8%                |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 4,500,000.00              | 0.00           | 4,500,000.00              | 3,500,000.00     | 0.00           | 3,500,000.00              | -22.2%              |
| 10) TOTAL, EXPENDITURES  |                |                  | 30,124,745.00             | 36,019,488.73  | 66,144,213.73             | 34,638,909.92    | 36,373,604.10  | 71,012,514.02             | 7.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  |                           |                |                           |                  |                |                           |                     |
|  |                |                  | 7,790,229.17              | (188,163.86)   | 7,602,065.31              | 304,384.35       | (2,655,627.51) | (2,351,243.16)            | -130.9%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Interfund Transfers   |                |                  |                           |                |                           |                  |                |                           |                     |
| a) Transfers In  |                | 8900-8929        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Transfers Out   |                | 7600-7629        |                           |                |                           |                  |                |                           |                     |
| 2) Other Sources/Uses  |                |                  | 6,466,177.75              | 1,079,628.00   | 7,545,805.75              | 281,540.07       | 1,000,000.00   | 1,281,540.07              | -83.0%              |
| a) Sources   |                | 8930-8979        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Uses  |                | 7630-7699        | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 3) Contributions   |                | 8980-8999        | (1,808,335.88)            | 1,808,335.88   | 0.00                      | (2,019,107.18)   | 2,019,107.18   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | (8,274,513.63)            | 728,707.88     | (7,545,805.75)            | (2,300,647.25)   | 1,019,107.18   | (1,281,540.07)            | -83.0%              |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
|  |                |                  | (484,284.46)              | 540,544.02     | 56,259.56                 | (1,996,262.90)   | (1,636,520.33) | (3,632,783.23)            | -6,557.2%           |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance  |                |                  |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited  |                | 9791             | 28,662,482.58             | 6,398,542.50   | 35,061,025.08             | 28,178,198.12    | 6,939,086.52   | 35,117,284.64             | 0.2%                |

| Description                                      | Function Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
|  |                |              |                           |                |                           |                  |                |                           |                     |
| b) Audit Adjustments                             |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)            |                |              | 28,662,482.58             | 6,398,542.50   | 35,061,025.08             | 28,178,198.12    | 6,939,086.52   | 35,117,284.64             | 0.2%                |
| d) Other Restatements                            |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)        |                |              | 28,662,482.58             | 6,398,542.50   | 35,061,025.08             | 28,178,198.12    | 6,939,086.52   | 35,117,284.64             | 0.2%                |
| 2) Ending Balance, June 30 (E + F1e)             |                |              | 28,178,198.12             | 6,939,086.52   | 35,117,284.64             | 28,181,935.22    | 5,302,566.19   | 31,484,501.41             | -10.3%              |
| Components of Ending Fund Balance                |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash                                   |                | 9711         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items                                    |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others                                       |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted                                    |                | 9740         | 0.00                      | 6,939,086.52   | 6,939,086.52              | 0.00             | 5,302,566.19   | 5,302,566.19              | -23.6%              |
| c) Committed                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                       |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)           |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)           |                | 9780         | 28,178,198.12             | 0.00           | 28,178,198.12             | 28,181,935.22    | 0.00           | 26,181,935.22             | -7.1%               |
| MAA Programs                                     | 0000           | 9780         | 929,539.77                |                | 929,539.77                |                  |                | 0.00                      |                     |
| Differentiated Assistance                        | 0000           | 9780         | 470,193.18                |                | 470,193.18                |                  |                | 0.00                      |                     |
| SMAA Admin                                       | 0000           | 9780         | 2,949,623.85              |                | 2,949,623.85              |                  |                | 0.00                      |                     |
| Classified Credential Program                    | 0000           | 9780         | 200,000.00                |                | 200,000.00                |                  |                | 0.00                      |                     |
| Mandated Cost Program                            | 0000           | 9780         | 2,446,796.32              |                | 2,446,796.32              |                  |                | 0.00                      |                     |
| Safety Program                                   | 0000           | 9780         | 71,717.47                 |                | 71,717.47                 |                  |                | 0.00                      |                     |
| Alternative Education Base                       | 0000           | 9780         | 2,369,424.41              |                | 2,369,424.41              |                  |                | 0.00                      |                     |
| Alternative Education Supplemental/Concentration | 0000           | 9780         | 0.00                      |                | 0.00                      |                  |                | 0.00                      |                     |
| Special Projects                                 | 0000           | 9780         | 200,000.00                |                | 200,000.00                |                  |                | 0.00                      |                     |
| Educational & Administrative Operations          | 0000           | 9780         | 17,726,389.61             |                | 17,726,389.61             |                  |                | 0.00                      |                     |
| Fund 01 Lottery                                  | 1100           | 9780         | 814,513.51                |                | 814,513.51                |                  |                | 0.00                      |                     |
| MAA Programs                                     | 0000           | 9780         | 0.00                      |                | 0.00                      | 889,590.39       |                | 889,590.39                |                     |
| Differentiated Assistance                        | 0000           | 9780         | 0.00                      |                | 0.00                      | 799,326.59       |                | 799,326.59                |                     |
| SMAA Admin                                       | 0000           | 9780         | 0.00                      |                | 0.00                      | 3,052,262.51     |                | 3,052,262.51              |                     |
| Classified Credential Program                    | 0000           | 9780         | 0.00                      |                | 0.00                      | 200,000.00       |                | 200,000.00                |                     |
| Mandated Cost Program                            | 0000           | 9780         | 0.00                      |                | 0.00                      | 2,551,538.32     |                | 2,551,538.32              |                     |
| Safety Program                                   | 0000           | 9780         | 0.00                      |                | 0.00                      | 53,080.47        |                | 53,080.47                 |                     |
| Alternative Education Base                       | 0000           | 9780         | 0.00                      |                | 0.00                      | 2,400,630.24     |                | 2,400,630.24              |                     |

| Description                                      | Function Codes | Object Codes | 2023-24 Estimated Actuals |                |                           | 2024-25 Budget   |                |                           | % Diff Column C & F |      |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |      |
| Alternative Education Supplemental/Concentration | 0000           | 9780         |                           |                | 0.00                      | 0.00             |                |                           | 0.00                |      |
| Special Projects                                 | 0000           | 9780         |                           |                | 0.00                      | 200,000.00       |                |                           | 200,000.00          |      |
| Educational & Administrative Operations          | 0000           | 9780         |                           |                | 0.00                      | 15,128,368.41    |                |                           | 15,128,368.41       |      |
| Fund 01 Lottery                                  | 1100           | 9780         |                           |                | 0.00                      | 907,138.29       |                |                           | 907,138.29          |      |
| e) Unassigned/Unappropriated                     |                |              |                           |                |                           |                  |                |                           |                     |      |
| Reserve for Economic Uncertainties               |                | 9789         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0% |
| Unassigned/Unappropriated Amount                 |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.00                | 0.0% |

| Resource                  | Description   | 2023-24<br>Estimated Actuals | 2024-25<br>Budget |
|---------------------------|---|------------------------------|-------------------|
| 6018                      | Student Support and Enrichment Block Grant  | 457,045.13                   | 457,045.13        |
| 6057                      | Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - County wide Planning and Capacity Building Grant | 505,325.65                   | 395,246.97        |
| 6266                      | Educator Effectiveness, FY 2021-22  | 162,316.55                   | 162,316.55        |
| 6300                      | Lottery: Instructional Materials  | 203,315.84                   | 267,922.87        |
| 6332                      | CA Community Schools Partnership Act - Implementation Grant   | 109,924.38                   | 142,157.44        |
| 6355                      | Direct Support Professional Training Program  | 55,918.02                    | 55,918.02         |
| 6371                      | CalWORKs for ROCP or Adult Education  | 47,653.00                    | 17,653.00         |
| 6500                      | Special Education   | 27.57                        | 27.57             |
| 6510                      | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)  | 141,788.37                   | 141,788.37        |
| 6770                      | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)  | 136,454.00                   | 120,233.45        |
| 7032                      | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds   | 108,264.00                   | 0.00              |
| 7311                      | Classified School Employee Professional Development Block Grant   | 5,411.04                     | 5,411.04          |
| 7399                      | LCFF Equity Multiplier  | 55,998.00                    | 76,471.79         |
| 7435                      | Learning Recovery Emergency Block Grant   | 1,013,615.00                 | 371,242.39        |
| 7810                      | Other Restricted State  | 4,623.93                     | 57,993.37         |
| 8150                      | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)  | 1,143,793.15                 | 883,012.50        |
| 9010                      | Other Restricted Local  | 2,787,612.89                 | 2,148,125.73      |
| Total, Restricted Balance |   | 6,939,086.52                 | 5,302,566.19      |

# 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            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 1,771,848.00                 | 2,025,204.00      | 14.3%                 |
| 2) Federal Revenue  |                | 8100-8299               | 181,596.00                   | 166,689.00        | -8.2%                 |
| 3) Other State Revenue  |                | 8300-8599               | 266,446.18                   | 272,239.00        | 2.2%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 386,829.61                   | 456,372.00        | 18.0%                 |
| 5) TOTAL, REVENUES  |                |                         | 2,606,719.79                 | 2,920,504.00      | 12.0%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 1,019,312.04                 | 1,098,383.00      | 7.8%                  |
| 2) Classified Salaries  |                | 2000-2999               | 426,297.81                   | 587,538.40        | 37.8%                 |
| 3) Employee Benefits  |                | 3000-3999               | 732,234.34                   | 1,012,765.13      | 38.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 194,396.21                   | 106,981.90        | -45.0%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 281,240.35                   | 324,035.10        | 15.2%                 |
| 6) Capital Outlay   |                | 6000-6999               | 50,000.00                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 32,630.62                    | 22,022.46         | -32.5%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 2,736,111.37                 | 3,151,725.99      | 15.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (129,391.58)                 | (231,221.99)      | 78.7%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (129,391.58)                 | (231,221.99)      | 78.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,582,828.48                 | 1,453,436.90      | -8.2%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,582,828.48                 | 1,453,436.90      | -8.2%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 1,582,828.48                 | 1,453,436.90      | -8.2%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 1,453,436.90                 | 1,222,214.91      | -15.9%                |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 317,355.40                   | 323,155.40        | 1.8%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 1,136,081.50                 | 899,059.51        | -20.9%                |
| Career Advancement Charter LCFF/Base  | 0000           | 9780                    | 981,148.96                   |                   |                       |
| Career Advancement Charter 3% Reserve   | 0000           | 9780                    | 94,552.00                    |                   |                       |
| Career Advancement Charter Lottery  | 1100           | 9780                    | 60,380.54                    |                   |                       |
| Career Advancement Charter LCFF/Base  | 0000           | 9780                    |                              | 730,576.97        |                       |
| Career Advancement Charter 3% Reserve   | 0000           | 9780                    |                              | 94,552.00         |                       |
| Career Advancement Charter Lottery  | 1100           | 9780                    |                              | 73,930.54         |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 1,631,675.46                 |                   |                       |

| Description  | Resource Codes   | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|--|--------------|------------------------------|-------------------|-----------------------|
| 1) Fair Value Adjustment to Cash in County Treasury    |  | 9111         | 0.00                         |                   |                       |
| b) in Banks  |  | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                           |  | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                           |  | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                        |  | 9140         | 0.00                         |                   |                       |
| 2) Investments   |  | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                 |  | 9200         | 38,095.19                    |                   |                       |
| 4) Due from Grantor Government                         |  | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                |  | 9310         | 0.00                         |                   |                       |
| 6) Stores  |  | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                |  | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                |  | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                    |  | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS                                      |  |              | 1,669,770.65                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>               |  |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                      |  | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                            |  |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                  |  |              |                              |                   |                       |
| 1) Accounts Payable                                    |  | 9500         | 61,175.57                    |                   |                       |
| 2) Due to Grantor Governments                          |  | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                  |  | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                       |  | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                    |  | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                  |  |              | 61,175.57                    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                |  |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                       |  | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                             |  |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                  |  |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                 |  |              | 1,608,595.08                 |                   |                       |
| <b>LCFF SOURCES</b>                                    |  |              |                              |                   |                       |
| Principal Apportionment                                |  |              |                              |                   |                       |
| State Aid - Current Year                               |  | 8011         | 1,744,848.00                 | 1,994,122.00      | 14.3%                 |
| Education Protection Account State Aid - Current Year  |  | 8012         | 27,000.00                    | 31,082.00         | 15.1%                 |
| State Aid - Prior Years                                |  | 8019         | 0.00                         | 0.00              | 0.0%                  |
| LCFF Transfers   |  |              |                              |                   |                       |
| Unrestricted LCFF Transfers - Current Year             | 0000   | 8091         | 0.00                         | 0.00              | 0.0%                  |
| All Other LCFF Transfers - Current Year                | All Other  | 8091         | 0.00                         | 0.00              | 0.0%                  |
| Transfers to Charter Schools in Lieu of Property Taxes |  | 8096         | 0.00                         | 0.00              | 0.0%                  |
| Property Taxes Transfers                               |  | 8097         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years             |  | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                    |  |              | 1,771,848.00                 | 2,025,204.00      | 14.3%                 |
| <b>FEDERAL REVENUE</b>                                 |  |              |                              |                   |                       |
| Maintenance and Operations                             |  | 8110         | 0.00                         | 0.00              | 0.0%                  |
| Special Education Entitlement                          |  | 8181         | 3,245.00                     | 3,245.00          | 0.0%                  |
| Special Education Discretionary Grants                 |  | 8182         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                               |  | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Donated Food Commodities                               |  | 8221         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                     |  | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                 | 3010   | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part D, Local Delinquent Programs             | 3025   | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title II, Part A, Supporting Effective Instruction     | 4035   | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title III, Immigrant Student Program                   | 4201   | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Title III, English Learner Program                     | 4203   | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Public Charter Schools Grant Program (PCSGP)           | 4610   | 8290         | 0.00                         | 0.00              | 0.0%                  |
| Other NCLB / Every Student Succeeds Act                | 3040, 3060, 3061,<br>3150, 3155, 3180,<br>3182, 4037, 4124,<br>4126, 4127, 4128,<br>5630 | 8290         | 178,351.00                   | 163,444.00        | -8.4%                 |
| Career and Technical Education                         | 3500-3599  | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                              | All Other  | 8290         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, FEDERAL REVENUE                                   |                |              | 181,596.00                   | 166,689.00        | -8.2%                 |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Other State Apportionments                               |                |              |                              |                   |                       |
| Special Education Master Plan                            |                |              |                              |                   |                       |
| Current Year   | 6500           | 8311         | 140,612.00                   | 136,591.00        | -2.9%                 |
| Prior Years  | 6500           | 8319         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Current Year            | All Other      | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             | All Other      | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Mandated Costs Reimbursements                            |                | 8550         | 7,448.00                     | 8,339.00          | 12.0%                 |
| Lottery - Unrestricted and Instructional Materials       |                | 8560         | 31,995.00                    | 37,350.00         | 16.7%                 |
| After School Education and Safety (ASES)                 | 6010           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Charter School Facility Grant                            | 6030           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Drug/Alcohol/Tobacco Funds                               | 6690, 6695     | 8590         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                         | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Career Technical Education Incentive Grant Program       | 6387           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Specialized Secondary                                    | 7370           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 86,391.18                    | 89,959.00         | 4.1%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 266,446.18                   | 272,239.00        | 2.2%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Sale of Publications                                     |                |              |                              |                   |                       |
|  |                | 8632         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                |              |                              |                   |                       |
|  |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales  |                |              |                              |                   |                       |
|  |                | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                |              |                              |                   |                       |
|  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 30,600.00                    | 55,000.00         | 79.7%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                |              |                              |                   |                       |
|  |                | 8662         | 56,229.61                    | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                |              |                              |                   |                       |
|  |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Transportation Fees From Individuals                     |                |              |                              |                   |                       |
|  |                | 8675         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                |              |                              |                   |                       |
|  |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                |              |                              |                   |                       |
|  |                | 8689         | 300,000.00                   | 401,372.00        | 33.8%                 |
| All Other Local Revenue                                  |                |              |                              |                   |                       |
|  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| Tuition  |                |              |                              |                   |                       |
|  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In                                   |                |              |                              |                   |                       |
|  |                | 8781-8783    | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Apportionments                              |                |              |                              |                   |                       |
| Special Education SELPA Transfers                        |                |              |                              |                   |                       |
| From Districts or Charter Schools                        |                |              |                              |                   |                       |
|  | 6500           | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      |                |              |                              |                   |                       |
|  | 6500           | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs  |                |              |                              |                   |                       |
|  | 6500           | 8793         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers of Apportionments                        |                |              |                              |                   |                       |
| From Districts or Charter Schools                        |                |              |                              |                   |                       |
|  | All Other      | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices                                      |                |              |                              |                   |                       |
|  | All Other      | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs  |                |              |                              |                   |                       |
|  | All Other      | 8793         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                |              |                              |                   |                       |
|  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 386,829.61                   | 456,372.00        | 18.0%                 |
| TOTAL, REVENUES  |                |              | 2,606,719.79                 | 2,920,504.00      | 12.0%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                |              |                              |                   |                       |
|  |                | 1100         | 929,018.64                   | 937,460.72        | 0.9%                  |
| Certificated Pupil Support Salaries                      |                |              |                              |                   |                       |
|  |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                |              |                              |                   |                       |
|  |                | 1300         | 90,293.40                    | 160,922.28        | 78.2%                 |
| Other Certificated Salaries                              |                |              |                              |                   |                       |
|  |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 1,019,312.04                 | 1,098,383.00      | 7.8%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Instructional Salaries                        |                |              |                              |                   |                       |
|  |                | 2100         | 60,772.84                    | 78,635.67         | 29.4%                 |
| Classified Support Salaries                              |                |              |                              |                   |                       |
|  |                | 2200         | 289,913.81                   | 391,459.94        | 35.0%                 |
| Classified Supervisors' and Administrators' Salaries     |                |              |                              |                   |                       |
|  |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                |              |                              |                   |                       |
|  |                | 2400         | 75,611.16                    | 94,862.91         | 25.5%                 |
| Other Classified Salaries                                |                |              |                              |                   |                       |
|  |                | 2900         | 0.00                         | 22,579.88         | New                   |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL, CLASSIFIED SALARIES  |                |              | 426,297.81                   | 587,538.40        | 37.8%                 |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 249,050.89                   | 299,750.05        | 20.4%                 |
| PERS  |                | 3201-3202    | 90,563.93                    | 144,128.11        | 59.1%                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 46,479.45                    | 60,112.18         | 29.3%                 |
| Health and Welfare Benefits   |                | 3401-3402    | 267,468.09                   | 412,581.19        | 54.3%                 |
| Unemployment Insurance  |                | 3501-3502    | 1,023.47                     | 834.76            | -18.4%                |
| Workers' Compensation   |                | 3601-3602    | 25,848.22                    | 31,989.51         | 23.8%                 |
| OPEB, Allocated   |                | 3701-3702    | 51,800.29                    | 63,369.33         | 22.3%                 |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS  |                |              | 732,234.34                   | 1,012,765.13      | 38.3%                 |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials                                 |                | 4100         | 9,045.00                     | 8,000.00          | -11.6%                |
| Books and Other Reference Materials   |                | 4200         | 2,000.00                     | 1,500.00          | -25.0%                |
| Materials and Supplies  |                | 4300         | 170,851.21                   | 90,481.90         | -47.0%                |
| Noncapitalized Equipment  |                | 4400         | 12,500.00                    | 7,000.00          | -44.0%                |
| Food  |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES   |                |              | 194,396.21                   | 106,981.90        | -45.0%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 35,860.17                    | 20,900.00         | -41.7%                |
| Dues and Memberships  |                | 5300         | 3,250.00                     | 3,250.00          | 0.0%                  |
| Insurance   |                | 5400-5450    | 14,752.70                    | 17,490.74         | 18.6%                 |
| Operations and Housekeeping Services  |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 13,474.00                    | 10,224.00         | -24.1%                |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 202,629.48                   | 260,630.36        | 28.6%                 |
| Communications  |                | 5900         | 11,274.00                    | 11,540.00         | 2.4%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                |                |              | 281,240.35                   | 324,035.10        | 15.2%                 |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 50,000.00                    | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY   |                |              | 50,000.00                    | 0.00              | -100.0%               |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Tuition   |                |              |                              |                   |                       |
| Tuition for Instruction Under Interdistrict Attendance Agreements               |                | 7110         | 0.00                         | 0.00              | 0.0%                  |
| Tuition, Excess Costs, and/or Deficit Payments                                  |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools  |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices  |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers   |                | 7281-7283    | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                |                |              |                              |                   |                       |
| Transfers of Indirect Costs   |                | 7310         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 32,630.62                    | 22,022.46         | -32.5%                |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                                |                |              | 32,630.62                    | 22,022.46         | -32.5%                |
| TOTAL, EXPENDITURES   |                |              | 2,736,111.37                 | 3,151,725.99      | 15.2%                 |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                              |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                           |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                 |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 1,771,848.00                 | 2,025,204.00      | 14.3%                 |
| 2) Federal Revenue   |                | 8100-8299        | 181,596.00                   | 166,689.00        | -8.2%                 |
| 3) Other State Revenue   |                | 8300-8599        | 266,446.18                   | 272,239.00        | 2.2%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 386,829.61                   | 456,372.00        | 18.0%                 |
| 5) TOTAL, REVENUES   |                |                  | 2,606,719.79                 | 2,920,504.00      | 12.0%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 1,692,330.46                 | 1,709,660.92      | 1.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 959,083.54                   | 1,390,325.06      | 45.0%                 |
| 3) Pupil Services  | 3000-3999      |                  | 52,066.75                    | 29,717.55         | -42.9%                |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 32,630.62                    | 22,022.46         | -32.5%                |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 2,736,111.37                 | 3,151,725.99      | 15.2%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (129,391.58)                 | (231,221.99)      | 78.7%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (129,391.58)                 | (231,221.99)      | 78.7%                 |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 1,582,828.48                 | 1,453,436.90      | -8.2%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 1,582,828.48                 | 1,453,436.90      | -8.2%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 1,582,828.48                 | 1,453,436.90      | -8.2%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 1,453,436.90                 | 1,222,214.91      | -15.9%                |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 317,355.40                   | 323,155.40        | 1.8%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 1,136,081.50                 | 899,059.51        | -20.9%                |
| Career Advancement Charter LCFF/Base   | 0000           | 9780             | 981,148.96                   |                   |                       |
| Career Advancement Charter 3% Reserve  | 0000           | 9780             | 94,552.00                    |                   |                       |
| Career Advancement Charter Lottery   | 1100           | 9780             | 60,380.54                    |                   |                       |
| Career Advancement Charter LCFF/Base   | 0000           | 9780             |                              | 730,576.97        |                       |
| Career Advancement Charter 3% Reserve  | 0000           | 9780             |                              | 94,552.00         |                       |
| Career Advancement Charter Lottery   | 1100           | 9780             |                              | 73,930.54         |                       |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description                             | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|---|---------------------------------|-------------------|
| 6300                      | Lottery: Instructional Materials        | 40,253.09                       | 46,053.09         |
| 6500                      | Special Education                       | 101,602.71                      | 101,602.71        |
| 6546                      | Mental Health-Related Services          | 44,042.60                       | 44,042.60         |
| 7412                      | A-G Access/Success Grant                | 13,304.00                       | 13,304.00         |
| 7413                      | A-G Learning Loss Mitigation Grant      | 4,988.00                        | 4,988.00          |
| 7435                      | Learning Recovery Emergency Block Grant | 110,148.00                      | 110,148.00        |
| 7810                      | Other Restricted State                  | 3,017.00                        | 3,017.00          |
| Total, Restricted Balance |   | 317,355.40                      | 323,155.40        |

# 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            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 4,232,853.46                 | 4,046,766.00      | -4.4%                 |
| 3) Other State Revenue  |                | 8300-8599               | 2,668,480.00                 | 3,995,542.00      | 49.7%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 169,096.26                   | 60,000.00         | -64.5%                |
| 5) TOTAL, REVENUES  |                |                         | 7,070,429.72                 | 8,102,308.00      | 14.6%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 8,163,293.18                 | 8,042,308.00      | -1.5%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 8,163,293.18                 | 8,042,308.00      | -1.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (1,092,863.46)               | 60,000.00         | -105.5%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (1,092,863.46)               | 60,000.00         | -105.5%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,376,835.47                 | 283,972.01        | -79.4%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,376,835.47                 | 283,972.01        | -79.4%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 1,376,835.47                 | 283,972.01        | -79.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 283,972.01                   | 343,972.01        | 21.1%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                |                         |                              |                   |                       |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                |                         |                              |                   |                       |
| Unassigned/Unappropriated Amount  |                | 9790                    | (.01)                        | (.01)             | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 2,445,081.58                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                |                         |                              |                   |                       |
|   |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                     |                | 9200         | 124,921.27                   |                   |                       |
| 4) Due from Grantor Government                             |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                    |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                    |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                    |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 2,570,002.85                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                          |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                      |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 42,105.14                    |                   |                       |
| 2) Due to Grantor Governments                              |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                      |                | 9610         | 82,816.00                    |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                      |                |              | 124,921.14                   |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                           |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                      |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                     |                |              | 2,445,081.71                 |                   |                       |
| <b>LCFF SOURCES</b>  |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| Property Taxes Transfers                                   |                | 8097         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Pass-Through Revenues from                                 |                |              |                              |                   |                       |
| Federal Sources  |                | 8287         | 4,232,853.46                 | 4,046,766.00      | -4.4%                 |
| TOTAL, FEDERAL REVENUE                                     |                |              | 4,232,853.46                 | 4,046,766.00      | -4.4%                 |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                              |                   |                       |
| Other State Apportionments                                 |                |              |                              |                   |                       |
| Special Education Master Plan                              |                |              |                              |                   |                       |
| Current Year   | 6500           | 8311         | 3,545,303.00                 | 3,995,542.00      | 12.7%                 |
| Prior Years  | 6500           | 8319         | (876,823.00)                 | 0.00              | -100.0%               |
| All Other State Apportionments - Current Year              | All Other      | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years               | All Other      | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                   |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 2,668,480.00                 | 3,995,542.00      | 49.7%                 |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                              |                   |                       |
| Interest   |                | 8660         | 65,000.00                    | 60,000.00         | -7.7%                 |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 104,096.26                   | 0.00              | -100.0%               |
| Other Local Revenue  |                |              |                              |                   |                       |
| Pass-Through Revenues From Local Sources                   |                | 8697         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Apportionments                                |                |              |                              |                   |                       |
| From Districts or Charter Schools                          |                | 8791         | 0.00                         | 0.00              | 0.0%                  |
| From County Offices  |                | 8792         | 0.00                         | 0.00              | 0.0%                  |
| From JPAs  |                | 8793         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 169,096.26                   | 60,000.00         | -64.5%                |
| TOTAL, REVENUES  |                |              | 7,070,429.72                 | 8,102,308.00      | 14.6%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues                         |                |              |                              |                   |                       |
| To Districts or Charter Schools                            |                | 7211         | 4,496,766.00                 | 4,046,766.00      | -10.0%                |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| Special Education SELPA Transfers of Apportionments        |                |              |                              |                   |                       |
| To Districts or Charter Schools                            | 6500           | 7221         | 3,166,964.18                 | 3,508,511.00      | 10.8%                 |
| To County Offices  | 6500           | 7222         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| To JPAs  | 6500           | 7223         | 499,563.00                   | 487,031.00        | -2.5%                 |
| Other Transfers of Apportionments                          | All Other      | 7221-7223    | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers  |                | 7281-7283    | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                      |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 8,163,293.18                 | 8,042,308.00      | -1.5%                 |
| TOTAL, EXPENDITURES  |                |              | 8,163,293.18                 | 8,042,308.00      | -1.5%                 |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 4,232,853.46                 | 4,046,766.00      | -4.4%                 |
| 3) Other State Revenue   |                | 8300-8599        | 2,668,480.00                 | 3,995,542.00      | 49.7%                 |
| 4) Other Local Revenue   |                | 8600-8799        | 169,096.26                   | 60,000.00         | -64.5%                |
| 5) TOTAL, REVENUES   |                |                  | 7,070,429.72                 | 8,102,308.00      | 14.6%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 8,163,293.18                 | 8,042,308.00      | -1.5%                 |
| 10) TOTAL, EXPENDITURES  |                |                  | 8,163,293.18                 | 8,042,308.00      | -1.5%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (1,092,863.46)               | 60,000.00         | -105.5%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (1,092,863.46)               | 60,000.00         | -105.5%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 1,376,835.47                 | 283,972.01        | -79.4%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 1,376,835.47                 | 283,972.01        | -79.4%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 1,376,835.47                 | 283,972.01        | -79.4%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 283,972.01                   | 343,972.01        | 21.1%                 |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 283,972.02                   | 343,972.02        | 21.1%                 |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | (.01)                        | (.01)             | 0.0%                  |

| Resource                  | Description            | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|------------------------|---------------------------------|-------------------|
| 6500                      | Special Education      | 125,262.60                      | 125,262.60        |
| 9010                      | Other Restricted Local | 158,709.42                      | 218,709.42        |
| Total, Restricted Balance |                        | 283,972.02                      | 343,972.02        |

# 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            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 60,240.20                    | 79,164.00         | 31.4%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 1,720.38                     | 1,000.00          | -41.9%                |
| 5) TOTAL, REVENUES  |                |                         | 61,960.58                    | 80,164.00         | 29.4%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 29,030.84                    | 12,221.90         | -57.9%                |
| 3) Employee Benefits  |                | 3000-3999               | 23,183.98                    | 10,156.57         | -56.2%                |
| 4) Books and Supplies   |                | 4000-4999               | 5,144.80                     | 51,037.09         | 892.0%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 12.00                        | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 2,868.58                     | 5,748.44          | 100.4%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 60,240.20                    | 79,164.00         | 31.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 1,720.38                     | 1,000.00          | -41.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 1,720.38                     | 1,000.00          | -41.9%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 16,435.24                    | 18,155.62         | 10.5%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 16,435.24                    | 18,155.62         | 10.5%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 16,435.24                    | 18,155.62         | 10.5%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 18,155.62                    | 19,155.62         | 5.5%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 14,922.68                    | 14,922.68         | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 3,232.94                     | 4,232.94          | 30.9%                 |
| Adult Education Programs  | 0000           | 9780                    | 3,232.94                     |                   |                       |
| Adult Education Programs  | 0000           | 9780                    |                              | 4,232.94          |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 22,985.43                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | (5.21)                       |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 22,980.22                    |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 22,980.22                    |                   |                       |
| <b>LCFF SOURCES</b>                                      |                |              |                              |                   |                       |
| LCFF Transfers   |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                            |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years               |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from                               |                |              |                              |                   |                       |
| Federal Sources  |                | 8287         | 0.00                         | 0.00              | 0.0%                  |
| Career and Technical Education                           | 3500-3599      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Other State Apportionments                               |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year            |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years             |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Program                                  | 6391           | 8590         | 60,240.20                    | 79,164.00         | 31.4%                 |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 60,240.20                    | 79,164.00         | 31.4%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 700.00                       | 1,000.00          | 42.9%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 1,020.38                     | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,720.38                     | 1,000.00          | -41.9%                |
| TOTAL, REVENUES  |                |              | 61,960.58                    | 80,164.00         | 29.4%                 |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                                |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                             |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                                 |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Instructional Salaries                           |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                                 |                | 2200         | 29,030.84                    | 12,221.90         | -57.9%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 29,030.84                    | 12,221.90         | -57.9%                |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 7,681.70                     | 3,306.04          | -57.0%                |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 2,051.60                     | 849.22            | -58.6%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 11,824.77                    | 5,325.13          | -55.0%                |
| Unemployment Insurance                                      |                | 3501-3502    | 13.26                        | 5.42              | -59.1%                |
| Workers' Compensation                                       |                | 3601-3602    | 514.70                       | 213.16            | -58.6%                |
| OPEB, Allocated   |                | 3701-3702    | 1,097.95                     | 457.60            | -58.3%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 23,183.98                    | 10,156.57         | -56.2%                |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 5,144.80                     | 51,037.09         | 892.0%                |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 5,144.80                     | 51,037.09         | 892.0%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                        |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications  |                | 5900         | 12.00                        | 0.00              | -100.0%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 12.00                        | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Tuition   |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments              |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                    |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices                                  |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out   |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues                          |                |              |                              |                   |                       |
| To Districts or Charter Schools                             |                | 7211         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest                                      |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                               |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>             |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                      |                | 7350         | 2,868.58                     | 5,748.44          | 100.4%                |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS             |                |              | 2,868.58                     | 5,748.44          | 100.4%                |
| TOTAL, EXPENDITURES  |                |              | 60,240.20                    | 79,164.00         | 31.4%                 |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                    |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Long-Term Debt Proceeds                                      |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| All Other Financing Uses                                     |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                     |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)      |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 60,240.20                    | 79,164.00         | 31.4%                 |
| 4) Other Local Revenue   |                | 8600-8799        | 1,720.38                     | 1,000.00          | -41.9%                |
| 5) TOTAL, REVENUES   |                |                  | 61,960.58                    | 80,164.00         | 29.4%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 24,809.97                    | 22,500.00         | -9.3%                 |
| 2) Instruction - Related Services  | 2000-2999      |                  | 32,561.65                    | 50,915.56         | 56.4%                 |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 2,868.58                     | 5,748.44          | 100.4%                |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 60,240.20                    | 79,164.00         | 31.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 1,720.38                     | 1,000.00          | -41.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 1,720.38                     | 1,000.00          | -41.9%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 16,435.24                    | 18,155.62         | 10.5%                 |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 16,435.24                    | 18,155.62         | 10.5%                 |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 16,435.24                    | 18,155.62         | 10.5%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 18,155.62                    | 19,155.62         | 5.5%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 14,922.68                    | 14,922.68         | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 3,232.94                     | 4,232.94          | 30.9%                 |
| Adult Education Programs   | 0000           | 9780             | 3,232.94                     |                   |                       |
| Adult Education Programs   | 0000           | 9780             |                              | 4,232.94          |                       |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description             | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------------------|---------------------------------|-------------------|
| 6391                      | Adult Education Program | 14,922.68                       | 14,922.68         |
| Total, Restricted Balance |                         | 14,922.68                       | 14,922.68         |

# Fund 12

## Child Development Fund

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



| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 389,602.15                   | 342,958.52        | -12.0%                |
| 3) Other State Revenue  |                | 8300-8599               | 967,606.55                   | 896,763.43        | -7.3%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 241,952.84                   | 265,426.00        | 9.7%                  |
| 5) TOTAL, REVENUES  |                |                         | 1,599,161.54                 | 1,505,147.95      | -5.9%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 33,925.32                    | 34,942.90         | 3.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 408,581.35                   | 419,401.76        | 2.6%                  |
| 3) Employee Benefits  |                | 3000-3999               | 226,940.03                   | 270,243.16        | 19.1%                 |
| 4) Books and Supplies   |                | 4000-4999               | 265,096.71                   | 63,158.24         | -76.2%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 568,518.34                   | 610,232.39        | 7.3%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 112,409.10                   | 93,195.89         | -17.1%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,615,470.85                 | 1,491,174.34      | -7.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (16,309.31)                  | 13,973.61         | -185.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (16,309.31)                  | 13,973.61         | -185.7%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 146,115.55                   | 129,806.24        | -11.2%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 146,115.55                   | 129,806.24        | -11.2%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 146,115.55                   | 129,806.24        | -11.2%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 129,806.24                   | 143,779.85        | 10.8%                 |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                |                         |                              |                   |                       |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 1,550.41                     | 1,550.41          | 0.0%                  |
| Child Development MAA   | 0000           | 9780                    | 1,550.41                     |                   |                       |
| Child Development MAA   | 0000           | 9780                    |                              | 1,550.41          |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                |                         |                              |                   |                       |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                |                         |                              |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9110                    | 80,001.49                    |                   |                       |
|   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                |                         |                              |                   |                       |
|   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                |                         |                              |                   |                       |
|   |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                |                         |                              |                   |                       |
|   |                | 9135                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                          |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         | 104,074.51                   |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 184,076.00                   |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 626.19                       |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | .31                          |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 626.50                       |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 183,449.50                   |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 389,602.15                   | 342,958.52        | -12.0%                |
| TOTAL, FEDERAL REVENUE                                   |                |              | 389,602.15                   | 342,958.52        | -12.0%                |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  | All Other      | 8590         | 967,606.55                   | 896,763.43        | -7.3%                 |
| TOTAL, OTHER STATE REVENUE                               |                |              | 967,606.55                   | 896,763.43        | -7.3%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 5,100.00                     | 15,000.00         | 194.1%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 599.84                       | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 236,253.00                   | 250,426.00        | 6.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 241,952.84                   | 265,426.00        | 9.7%                  |
| TOTAL, REVENUES  |                |              | 1,599,161.54                 | 1,505,147.95      | -5.9%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                          |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                      |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 33,925.32                    | 34,942.90         | 3.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 33,925.32                    | 34,942.90         | 3.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>  |                |              |                              |                     |                       |
| Classified Instructional Salaries                                 |                | 2100         | 0.00                         | 0.00                | 0.0%                  |
| Classified Support Salaries                                       |                | 2200         | 0.00                         | 0.00                | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries              |                | 2300         | 9,900.00                     | 4,950.00            | -50.0%                |
| Clerical, Technical and Office Salaries                           |                | 2400         | 398,681.35                   | 414,451.76          | 4.0%                  |
| Other Classified Salaries   |                | 2900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                                 |                |              | <b>408,581.35</b>            | <b>419,401.76</b>   | <b>2.6%</b>           |
| <b>EMPLOYEE BENEFITS</b>  |                |              |                              |                     |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00                | 0.0%                  |
| PERS  |                | 3201-3202    | 85,920.63                    | 107,072.68          | 24.6%                 |
| OASDI/Medicare/Alternative  |                | 3301-3302    | 29,239.17                    | 31,409.18           | 7.4%                  |
| Health and Welfare Benefits                                       |                | 3401-3402    | 89,008.27                    | 106,107.93          | 19.2%                 |
| Unemployment Insurance  |                | 3501-3502    | 191.14                       | 219.14              | 14.6%                 |
| Workers' Compensation   |                | 3601-3602    | 7,273.25                     | 8,389.90            | 15.4%                 |
| OPEB, Allocated   |                | 3701-3702    | 15,307.57                    | 17,044.33           | 11.3%                 |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | <b>226,940.03</b>            | <b>270,243.16</b>   | <b>19.1%</b>          |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials                   |                | 4100         | 0.00                         | 0.00                | 0.0%                  |
| Books and Other Reference Materials                               |                | 4200         | 5,209.47                     | 10,030.09           | 92.5%                 |
| Materials and Supplies  |                | 4300         | 255,510.78                   | 51,628.15           | -79.8%                |
| Noncapitalized Equipment  |                | 4400         | 4,376.46                     | 1,500.00            | -65.7%                |
| Food  |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | <b>265,096.71</b>            | <b>63,158.24</b>    | <b>-76.2%</b>         |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| Subagreements for Services  |                | 5100         | 136,122.46                   | 163,350.14          | 20.0%                 |
| Travel and Conferences  |                | 5200         | 19,805.57                    | 20,286.47           | 2.4%                  |
| Dues and Memberships  |                | 5300         | 7,995.00                     | 8,350.00            | 4.4%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 3,600.00                     | 3,600.00            | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 7,700.00                     | 7,700.00            | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 388,621.00                   | 401,739.94          | 3.4%                  |
| Communications  |                | 5900         | 4,674.31                     | 5,205.84            | 11.4%                 |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>568,518.34</b>            | <b>610,232.39</b>   | <b>7.3%</b>           |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| Land  |                | 6100         | 0.00                         | 0.00                | 0.0%                  |
| Land Improvements   |                | 6170         | 0.00                         | 0.00                | 0.0%                  |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00                | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00                | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Other Transfers Out   |                |              |                              |                     |                       |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00                | 0.0%                  |
| Debt Service  |                |              |                              |                     |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 112,409.10                   | 93,195.89           | -17.1%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>112,409.10</b>            | <b>93,195.89</b>    | <b>-17.1%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,615,470.85</b>          | <b>1,491,174.34</b> | <b>-7.7%</b>          |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                     |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                     |                       |
| From: General Fund  |                | 8911         | 0.00                         | 0.00                | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Authorized Interfund Transfers In                 |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                          |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                               |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Long-Term Debt Proceeds                                 |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation             |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 389,602.15                   | 342,958.52        | -12.0%                |
| 3) Other State Revenue   |                | 8300-8599        | 967,606.55                   | 896,763.43        | -7.3%                 |
| 4) Other Local Revenue   |                | 8600-8799        | 241,952.84                   | 265,426.00        | 9.7%                  |
| 5) TOTAL, REVENUES   |                |                  | 1,599,161.54                 | 1,505,147.95      | -5.9%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 1,503,061.75                 | 1,397,978.45      | -7.0%                 |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 112,409.10                   | 93,195.89         | -17.1%                |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 1,615,470.85                 | 1,491,174.34      | -7.7%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (16,309.31)                  | 13,973.61         | -185.7%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (16,309.31)                  | 13,973.61         | -185.7%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 146,115.55                   | 129,806.24        | -11.2%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 146,115.55                   | 129,806.24        | -11.2%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 146,115.55                   | 129,806.24        | -11.2%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 129,806.24                   | 143,779.85        | 10.8%                 |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 128,255.83                   | 142,229.44        | 10.9%                 |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 1,550.41                     | 1,550.41          | 0.0%                  |
| Child Development MAA  | 0000           | 9780             | 1,550.41                     |                   |                       |
| Child Development MAA  | 0000           | 9780             |                              | 1,550.41          |                       |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description   | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|---|---------------------------------|-------------------|
| 6131                      | Child Development: Resource & Referral Reserve Account for Department of Social Services Programs | 11,273.29                       | 11,273.29         |
| 9010                      | Other Restricted Local  | 116,982.54                      | 130,956.15        |
| Total, Restricted Balance |   | 128,255.83                      | 142,229.44        |

# 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            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 78,114.00                    | 77,500.00         | -0.8%                 |
| 3) Other State Revenue  |                | 8300-8599               | 127,754.79                   | 151,000.00        | 18.2%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 2,781.49                     | 2,500.00          | -10.1%                |
| 5) TOTAL, REVENUES  |                |                         | 208,650.28                   | 231,000.00        | 10.7%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 211,850.00                   | 231,000.00        | 9.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 211,850.00                   | 231,000.00        | 9.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (3,199.72)                   | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 60,850.00                    | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 60,850.00                    | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 57,650.28                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 45,637.28                    | 103,287.56        | 126.3%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 45,637.28                    | 103,287.56        | 126.3%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 45,637.28                    | 103,287.56        | 126.3%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 103,287.56                   | 103,287.56        | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 103,287.56                   | 103,287.56        | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 57,639.48                    |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                   |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                  |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable                                      |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 57,639.48                    |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                   |                |              | 57,639.48                    |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 77,500.00                    | 77,500.00         | 0.0%                  |
| Donated Food Commodities                                 |                | 8221         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                |                | 8290         | 614.00                       | 0.00              | -100.0%               |
| TOTAL, FEDERAL REVENUE                                   |                |              | 78,114.00                    | 77,500.00         | -0.8%                 |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 127,754.79                   | 151,000.00        | 18.2%                 |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              | 127,754.79                   | 151,000.00        | 18.2%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 2,000.00                     | 2,500.00          | 25.0%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 781.49                       | 0.00              | -100.0%               |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 2,781.49                     | 2,500.00          | -10.1%                |
| TOTAL, REVENUES  |                |              | 208,650.28                   | 231,000.00        | 10.7%                 |
| <b>CERTIFICATED SALARIES</b>                             |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries   |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                              |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                               |                |              |                              |                   |                       |
| Classified Support Salaries                              |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Health and Welfare Benefits                                       |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance  |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation   |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees  |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |                              |                   |                       |
| Books and Other Reference Materials                               |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment  |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food  |                | 4700         | 211,850.00                   | 231,000.00        | 9.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                                  |                |              | 211,850.00                   | 231,000.00        | 9.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              | 211,850.00                   | 231,000.00        | 9.0%                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| From: General Fund  |                | 8916         | 60,850.00                    | 0.00              | -100.0%               |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                          |                |              | 60,850.00                    | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs  |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 60,850.00                    | 0.00              | -100.0%               |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 78,114.00                    | 77,500.00         | -0.8%                 |
| 3) Other State Revenue   |                | 8300-8599        | 127,754.79                   | 151,000.00        | 18.2%                 |
| 4) Other Local Revenue   |                | 8600-8799        | 2,781.49                     | 2,500.00          | -10.1%                |
| 5) TOTAL, REVENUES   |                |                  | 208,650.28                   | 231,000.00        | 10.7%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 211,850.00                   | 231,000.00        | 9.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 211,850.00                   | 231,000.00        | 9.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (3,199.72)                   | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 60,850.00                    | 0.00              | -100.0%               |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 60,850.00                    | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 57,650.28                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 45,637.28                    | 103,287.56        | 126.3%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 45,637.28                    | 103,287.56        | 126.3%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 45,637.28                    | 103,287.56        | 126.3%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 103,287.56                   | 103,287.56        | 0.0%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 103,287.56                   | 103,287.56        | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description  | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|--|---------------------------------|-------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students) | 48,418.77                       | 48,418.77         |
| 5810                      | Other Restricted Federal   | 614.00                          | 614.00            |
| 7033                      | Child Nutrition: School Food Best Practices Apportionment  | 54,254.79                       | 54,254.79         |
| Total, Restricted Balance |  | 103,287.56                      | 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            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 200,000.00                   | 200,000.00        | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 75,506.16                    | 40,000.00         | -47.0%                |
| 5) TOTAL, REVENUES  |                |                         | 275,506.16                   | 240,000.00        | -12.9%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 512,045.00                   | 160,000.00        | -68.8%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 512,045.00                   | 160,000.00        | -68.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (236,538.84)                 | 80,000.00         | -133.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (236,538.84)                 | 80,000.00         | -133.8%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 1,378,262.71                 | 1,141,723.87      | -17.2%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 1,378,262.71                 | 1,141,723.87      | -17.2%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 1,378,262.71                 | 1,141,723.87      | -17.2%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 1,141,723.87                 | 1,221,723.87      | 7.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                |                         |                              |                   |                       |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 1,141,723.87                 | 1,221,723.87      | 7.0%                  |
| Deferred Maintenance  | 0000           | 9780                    | 1,141,723.87                 |                   |                       |
| Deferred Maintenance  | 0000           | 9780                    |                              | 1,221,723.87      |                       |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                |                         |                              |                   |                       |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 1,147,433.45                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| e) Collections Awaiting Deposit                             |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                     |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS   |                |              | 1,147,433.45                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans  |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                      |                |              | 1,147,433.45                 |                   |                       |
| <b>LCFF SOURCES</b>   |                |              |                              |                   |                       |
| LCFF Transfers  |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                               |                | 8091         | 200,000.00                   | 200,000.00        | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years                  |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES   |                |              | 200,000.00                   | 200,000.00        | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |                              |                   |                       |
| All Other State Revenue                                     |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |                              |                   |                       |
| Other Local Revenue   |                |              |                              |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales   |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 40,156.79                    | 40,000.00         | -0.4%                 |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         | 35,349.37                    | 0.00              | -100.0%               |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue                                     |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              | 75,506.16                    | 40,000.00         | -47.0%                |
| TOTAL, REVENUES   |                |              | 275,506.16                   | 240,000.00        | -12.9%                |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                              |                   |                       |
| Classified Support Salaries                                 |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                              |                   |                       |
| STRS  |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                       |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                                     |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Books and Other Reference Materials                         |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                      |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences                                      |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 57,585.00                    | 0.00              | -100.0%               |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 454,460.00                   | 160,000.00        | -64.8%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 512,045.00                   | 160,000.00        | -68.8%                |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Land Improvements   |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings                     |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>  |                |              |                              |                   |                       |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest                                     |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                              |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 512,045.00                   | 160,000.00        | -68.8%                |
| <b>INTERFUND TRANSFERS</b>                                  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                               |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                     |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                    |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Long-Term Debt Proceeds                                     |                |              |                              |                   |                       |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs  |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                 |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| All Other Financing Uses                                    |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                    |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                      |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 200,000.00                   | 200,000.00        | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 75,506.16                    | 40,000.00         | -47.0%                |
| 5) TOTAL, REVENUES   |                |                  | 275,506.16                   | 240,000.00        | -12.9%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 512,045.00                   | 160,000.00        | -68.8%                |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 512,045.00                   | 160,000.00        | -68.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (236,538.84)                 | 80,000.00         | -133.8%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | (236,538.84)                 | 80,000.00         | -133.8%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 1,378,262.71                 | 1,141,723.87      | -17.2%                |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 1,378,262.71                 | 1,141,723.87      | -17.2%                |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 1,378,262.71                 | 1,141,723.87      | -17.2%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 1,141,723.87                 | 1,221,723.87      | 7.0%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |                  |                              |                   |                       |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 1,141,723.87                 | 1,221,723.87      | 7.0%                  |
| Deferred Maintenance   | 0000           | 9780             | 1,141,723.87                 |                   |                       |
| Deferred Maintenance   | 0000           | 9780             |                              | 1,221,723.87      |                       |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

# Fund 17

## Special Reserve Fund

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



| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 241,131.18                   | 120,000.00        | -50.2%                |
| 5) TOTAL, REVENUES  |                |                         | 241,131.18                   | 120,000.00        | -50.2%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 241,131.18                   | 120,000.00        | -50.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 241,131.18                   | 120,000.00        | -50.2%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 3,104,802.11                 | 3,345,933.29      | 7.8%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 3,104,802.11                 | 3,345,933.29      | 7.8%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 3,104,802.11                 | 3,345,933.29      | 7.8%                  |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 3,345,933.29                 | 3,465,933.29      | 3.6%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties   |                | 9789                    | 3,345,933.29                 | 3,465,933.29      | 3.6%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 3,323,134.10                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable                                       |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                               |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                      |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                      |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                      |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 3,323,134.10                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                     |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                            |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                  |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                                |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES  |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                      |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                             |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                   |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>  |                |              |                              |                   |                       |
| (G10 + H2) - (I6 + J2)                                       |                |              | 3,323,134.10                 |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                                   |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 121,806.00                   | 120,000.00        | -1.5%                 |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 119,325.18                   | 0.00              | -100.0%               |
| TOTAL, OTHER LOCAL REVENUE                                   |                |              | 241,131.18                   | 120,000.00        | -50.2%                |
| TOTAL, REVENUES  |                |              | 241,131.18                   | 120,000.00        | -50.2%                |
| <b>INTERFUND TRANSFERS</b>                                   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                |                |              |                              |                   |                       |
| From: General Fund/CSSF                                      |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                      |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                               |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                     |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                       |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| (a-b+e)  |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 241,131.18                   | 120,000.00        | -50.2%                |
| 5) TOTAL, REVENUES   |                |                  | 241,131.18                   | 120,000.00        | -50.2%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 241,131.18                   | 120,000.00        | -50.2%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>   |                |                  | 241,131.18                   | 120,000.00        | -50.2%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 3,104,802.11                 | 3,345,933.29      | 7.8%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 3,104,802.11                 | 3,345,933.29      | 7.8%                  |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)  |                |                  | 3,104,802.11                 | 3,345,933.29      | 7.8%                  |
| 2) Ending Balance, June 30 (E + F1e)   |                |                  | 3,345,933.29                 | 3,465,933.29      | 3.6%                  |
| Components of Ending Fund Balance  |                |                  |                              |                   |                       |
| a) Nonspendable  |                |                  |                              |                   |                       |
| Revolving Cash   |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |                  |                              |                   |                       |
| Stabilization Arrangements   |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)   |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)   |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated   |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789             | 3,345,933.29                 | 3,465,933.29      | 3.6%                  |
| Unassigned/Unappropriated Amount   |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

# Fund 35

## County School Facilities Fund

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



| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 60,474.21                    | 30,000.00         | -50.4%                |
| 5) TOTAL, REVENUES  |                |                         | 60,474.21                    | 30,000.00         | -50.4%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,800.00                     | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 63,137.60                    | 1,045,000.00      | 1,555.1%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 64,937.60                    | 1,045,000.00      | 1,509.2%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,463.39)                   | (1,015,000.00)    | 22,640.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 281,540.07        | New                   |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 281,540.07        | New                   |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | (4,463.39)                   | (733,459.93)      | 16,332.8%             |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 737,923.32                   | 733,459.93        | -0.6%                 |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 737,923.32                   | 733,459.93        | -0.6%                 |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 737,923.32                   | 733,459.93        | -0.6%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 733,459.93                   | 0.00              | -100.0%               |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740                    | 733,459.93                   | 0.00              | -100.0%               |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 724,835.00                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24   |            | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|-----------|------------|-------------------|-----------------------|
|  |                |              | Estimated | Actuals    |                   |                       |
| 2) Investments   |                | 9150         |           | 0.00       |                   |                       |
| 3) Accounts Receivable                                   |                | 9200         |           | 0.00       |                   |                       |
| 4) Due from Grantor Government                           |                | 9290         |           | 0.00       |                   |                       |
| 5) Due from Other Funds                                  |                | 9310         |           | 0.00       |                   |                       |
| 6) Stores  |                | 9320         |           | 0.00       |                   |                       |
| 7) Prepaid Expenditures                                  |                | 9330         |           | 0.00       |                   |                       |
| 8) Other Current Assets                                  |                | 9340         |           | 0.00       |                   |                       |
| 9) Lease Receivable                                      |                | 9380         |           | 0.00       |                   |                       |
| 10) TOTAL, ASSETS  |                |              |           | 724,835.00 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                 |                |              |           |            |                   |                       |
| 1) Deferred Outflows of Resources                        |                | 9490         |           | 0.00       |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              |           | 0.00       |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |           |            |                   |                       |
| 1) Accounts Payable                                      |                | 9500         |           | 0.00       |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         |           | 0.00       |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         |           | 0.00       |                   |                       |
| 4) Current Loans   |                | 9640         |           | 0.00       |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         |           | 0.00       |                   |                       |
| 6) TOTAL, LIABILITIES                                    |                |              |           | 0.00       |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |           |            |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         |           | 0.00       |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              |           | 0.00       |                   |                       |
| <b>K. FUND EQUITY</b>                                    |                |              |           |            |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)      |                |              |           | 724,835.00 |                   |                       |
| <b>FEDERAL REVENUE</b>                                   |                |              |           |            |                   |                       |
| All Other Federal Revenue                                |                | 8290         |           | 0.00       | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                   |                |              |           | 0.00       | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |           |            |                   |                       |
| School Facilities Apportionments                         |                | 8545         |           | 0.00       | 0.00              | 0.0%                  |
| Pass-Through Revenues from State Sources                 |                | 8587         |           | 0.00       | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         |           | 0.00       | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                               |                |              |           | 0.00       | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |           |            |                   |                       |
| Sales  |                |              |           |            |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         |           | 0.00       | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         |           | 0.00       | 0.00              | 0.0%                  |
| Interest   |                | 8660         |           | 32,114.00  | 30,000.00         | -6.6%                 |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         |           | 28,360.21  | 0.00              | -100.0%               |
| Other Local Revenue                                      |                |              |           |            |                   |                       |
| All Other Local Revenue                                  |                | 8699         |           | 0.00       | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         |           | 0.00       | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              |           | 60,474.21  | 30,000.00         | -50.4%                |
| TOTAL, REVENUES  |                |              |           | 60,474.21  | 30,000.00         | -50.4%                |
| <b>CLASSIFIED SALARIES</b>                               |                |              |           |            |                   |                       |
| Classified Support Salaries                              |                | 2200         |           | 0.00       | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries     |                | 2300         |           | 0.00       | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                  |                | 2400         |           | 0.00       | 0.00              | 0.0%                  |
| Other Classified Salaries                                |                | 2900         |           | 0.00       | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                               |                |              |           | 0.00       | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                 |                |              |           |            |                   |                       |
| STRS   |                | 3101-3102    |           | 0.00       | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    |           | 0.00       | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                               |                | 3301-3302    |           | 0.00       | 0.00              | 0.0%                  |
| Health and Welfare Benefits                              |                | 3401-3402    |           | 0.00       | 0.00              | 0.0%                  |
| Unemployment Insurance                                   |                | 3501-3502    |           | 0.00       | 0.00              | 0.0%                  |
| Workers' Compensation                                    |                | 3601-3602    |           | 0.00       | 0.00              | 0.0%                  |
| OPEB, Allocated  |                | 3701-3702    |           | 0.00       | 0.00              | 0.0%                  |
| OPEB, Active Employees                                   |                | 3751-3752    |           | 0.00       | 0.00              | 0.0%                  |
| Other Employee Benefits                                  |                | 3901-3902    |           | 0.00       | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                                 |                |              |           | 0.00       | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>  |                |              |                              |                   |                       |
| Books and Other Reference Materials  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies   |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment   |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                        |                | 5800         | 1,800.00                     | 0.00              | -100.0%               |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 1,800.00                     | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 63,137.60                    | 1,045,000.00      | 1,555.1%              |
| Books and Media for New School Libraries or Major Expansion of School Libraries    |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| Subscription Assets  |                | 6700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 63,137.60                    | 1,045,000.00      | 1,555.1%              |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues   |                |              |                              |                   |                       |
| To Districts or Charter Schools  |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 64,937.60                    | 1,045,000.00      | 1,509.2%              |
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund From: All Other Funds |                | 8913         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In  |                | 8919         | 0.00                         | 281,540.07        | New                   |
| (a) TOTAL, INTERFUND TRANSFERS IN  |                |              | 0.00                         | 281,540.07        | New                   |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                              |                   |                       |
| To: State School Building Fund/County School Facilities Fund                       |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Disposal of Capital Assets   |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation  |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds  |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs   |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Contributions from Unrestricted Revenues            |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues              |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e) |                |              | 0.00                         | 281,540.07        | New                   |

| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 60,474.21                    | 30,000.00         | -50.4%                |
| 5) TOTAL, REVENUES  |                |                  | 60,474.21                    | 30,000.00         | -50.4%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 64,937.60                    | 1,045,000.00      | 1,509.2%              |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 64,937.60                    | 1,045,000.00      | 1,509.2%              |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (4,463.39)                   | (1,015,000.00)    | 22,640.6%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 0.00                         | 281,540.07        | New                   |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 0.00                         | 281,540.07        | New                   |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | (4,463.39)                   | (733,459.93)      | 16,332.8%             |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 737,923.32                   | 733,459.93        | -0.6%                 |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 737,923.32                   | 733,459.93        | -0.6%                 |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 737,923.32                   | 733,459.93        | -0.6%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 733,459.93                   | 0.00              | -100.0%               |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 733,459.93                   | 0.00              | -100.0%               |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

|                           | Resource | Description                      | 2023-24              | 2024-25 |
|---------------------------|----------|----------------------------------|----------------------|---------|
|                           |          |                                  | Estimated<br>Actuals | Budget  |
|                           | 7710     | State School Facilities Projects | 733,459.93           | 0.00    |
| Total, Restricted Balance |          |                                  | 733,459.93           | 0.00    |

# Fund 40

## Special Reserve Fund for Capital Outlay Projects

**This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes**



| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 3,500,000.00                 | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 3,500,000.00                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 3,500,000.00                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 0.00                         | 3,500,000.00      | New                   |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 0.00                         | 3,500,000.00      | New                   |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 0.00                         | 3,500,000.00      | New                   |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                |                         |                              |                   |                       |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| Capital Outlay Projects   | 0000           | 9780                    | 3,500,000.00                 |                   |                       |
| Capital Outlay Projects   | 0000           | 9780                    |                              | 3,500,000.00      |                       |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24   |         | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|-----------|---------|-------------------|-----------------------|
|   |                |              | Estimated | Actuals |                   |                       |
| d) with Fiscal Agent/Trustee                                |                | 9135         |           | 0.00    |                   |                       |
| e) Collections Awaiting Deposit                             |                | 9140         |           | 0.00    |                   |                       |
| 2) Investments  |                | 9150         |           | 0.00    |                   |                       |
| 3) Accounts Receivable                                      |                | 9200         |           | 0.00    |                   |                       |
| 4) Due from Grantor Government                              |                | 9290         |           | 0.00    |                   |                       |
| 5) Due from Other Funds                                     |                | 9310         |           | 0.00    |                   |                       |
| 6) Stores   |                | 9320         |           | 0.00    |                   |                       |
| 7) Prepaid Expenditures                                     |                | 9330         |           | 0.00    |                   |                       |
| 8) Other Current Assets                                     |                | 9340         |           | 0.00    |                   |                       |
| 9) Lease Receivable   |                | 9380         |           | 0.00    |                   |                       |
| 10) TOTAL, ASSETS   |                |              |           | 0.00    |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                    |                |              |           |         |                   |                       |
| 1) Deferred Outflows of Resources                           |                | 9490         |           | 0.00    |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                 |                |              |           | 0.00    |                   |                       |
| <b>I. LIABILITIES</b>                                       |                |              |           |         |                   |                       |
| 1) Accounts Payable   |                | 9500         |           | 0.00    |                   |                       |
| 2) Due to Grantor Governments                               |                | 9590         |           | 0.00    |                   |                       |
| 3) Due to Other Funds                                       |                | 9610         |           | 0.00    |                   |                       |
| 4) Current Loans  |                | 9640         |           | 0.00    |                   |                       |
| 5) Unearned Revenue   |                | 9650         |           | 0.00    |                   |                       |
| 6) TOTAL, LIABILITIES                                       |                |              |           | 0.00    |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                     |                |              |           |         |                   |                       |
| 1) Deferred Inflows of Resources                            |                | 9690         |           | 0.00    |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                  |                |              |           | 0.00    |                   |                       |
| <b>K. FUND EQUITY</b>                                       |                |              |           |         |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)         |                |              |           | 0.00    |                   |                       |
| <b>FEDERAL REVENUE</b>                                      |                |              |           |         |                   |                       |
| FEMA  |                | 8281         |           | 0.00    | 0.00              | 0.0%                  |
| All Other Federal Revenue                                   |                | 8290         |           | 0.00    | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                      |                |              |           | 0.00    | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                  |                |              |           |         |                   |                       |
| Pass-Through Revenues from State Sources                    |                | 8587         |           | 0.00    | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                            | 6230           | 8590         |           | 0.00    | 0.00              | 0.0%                  |
| All Other State Revenue                                     | All Other      | 8590         |           | 0.00    | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                  |                |              |           | 0.00    | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                  |                |              |           |         |                   |                       |
| Other Local Revenue   |                |              |           |         |                   |                       |
| Community Redevelopment Funds Not Subject to LCFF Deduction |                | 8625         |           | 0.00    | 0.00              | 0.0%                  |
| Sales   |                |              |           |         |                   |                       |
| Sale of Equipment/Supplies                                  |                | 8631         |           | 0.00    | 0.00              | 0.0%                  |
| Leases and Rentals  |                | 8650         |           | 0.00    | 0.00              | 0.0%                  |
| Interest  |                | 8660         |           | 0.00    | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments    |                | 8662         |           | 0.00    | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |           |         |                   |                       |
| All Other Local Revenue                                     |                | 8699         |           | 0.00    | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                      |                | 8799         |           | 0.00    | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                  |                |              |           | 0.00    | 0.00              | 0.0%                  |
| TOTAL, REVENUES   |                |              |           | 0.00    | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |           |         |                   |                       |
| Classified Support Salaries                                 |                | 2200         |           | 0.00    | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         |           | 0.00    | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                     |                | 2400         |           | 0.00    | 0.00              | 0.0%                  |
| Other Classified Salaries                                   |                | 2900         |           | 0.00    | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                                  |                |              |           | 0.00    | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |           |         |                   |                       |
| STRS  |                | 3101-3102    |           | 0.00    | 0.00              | 0.0%                  |
| PERS  |                | 3201-3202    |           | 0.00    | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    |           | 0.00    | 0.00              | 0.0%                  |
| Health and Welfare Benefits                                 |                | 3401-3402    |           | 0.00    | 0.00              | 0.0%                  |
| Unemployment Insurance                                      |                | 3501-3502    |           | 0.00    | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24   |              | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|-----------|--------------|-------------------|-----------------------|
|   |                |              | Estimated | Actuals      |                   |                       |
| Workers' Compensation   |                | 3601-3602    |           | 0.00         | 0.00              | 0.0%                  |
| OPEB, Allocated   |                | 3701-3702    |           | 0.00         | 0.00              | 0.0%                  |
| OPEB, Active Employees  |                | 3751-3752    |           | 0.00         | 0.00              | 0.0%                  |
| Other Employee Benefits   |                | 3901-3902    |           | 0.00         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>   |                |              |           | 0.00         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>   |                |              |           |              |                   |                       |
| Books and Other Reference Materials   |                | 4200         |           | 0.00         | 0.00              | 0.0%                  |
| Materials and Supplies  |                | 4300         |           | 0.00         | 0.00              | 0.0%                  |
| Noncapitalized Equipment  |                | 4400         |           | 0.00         | 0.00              | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>  |                |              |           | 0.00         | 0.00              | 0.0%                  |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |           |              |                   |                       |
| Subagreements for Services  |                | 5100         |           | 0.00         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         |           | 0.00         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    |           | 0.00         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services  |                | 5500         |           | 0.00         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                       |                | 5600         |           | 0.00         | 0.00              | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         |           | 0.00         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         |           | 0.00         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         |           | 0.00         | 0.00              | 0.0%                  |
| Communications  |                | 5900         |           | 0.00         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              |           | 0.00         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>   |                |              |           |              |                   |                       |
| Land  |                | 6100         |           | 0.00         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         |           | 0.00         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings   |                | 6200         |           | 0.00         | 0.00              | 0.0%                  |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         |           | 0.00         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         |           | 0.00         | 0.00              | 0.0%                  |
| Equipment Replacement   |                | 6500         |           | 0.00         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         |           | 0.00         | 0.00              | 0.0%                  |
| Subscription Assets   |                | 6700         |           | 0.00         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              |           | 0.00         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |           |              |                   |                       |
| Other Transfers Out   |                |              |           |              |                   |                       |
| Transfers of Pass-Through Revenues  |                |              |           |              |                   |                       |
| To Districts or Charter Schools   |                | 7211         |           | 0.00         | 0.00              | 0.0%                  |
| To County Offices   |                | 7212         |           | 0.00         | 0.00              | 0.0%                  |
| To JPAs   |                | 7213         |           | 0.00         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others   |                | 7299         |           | 0.00         | 0.00              | 0.0%                  |
| Debt Service  |                |              |           |              |                   |                       |
| Debt Service - Interest   |                | 7438         |           | 0.00         | 0.00              | 0.0%                  |
| Other Debt Service - Principal  |                | 7439         |           | 0.00         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              |           | 0.00         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>  |                |              |           | 0.00         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>  |                |              |           |              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |           |              |                   |                       |
| From: General Fund/CSSF   |                | 8912         |           | 0.00         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In   |                | 8919         |           | 3,500,000.00 | 0.00              | -100.0%               |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>  |                |              |           | 3,500,000.00 | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |           |              |                   |                       |
| To: General Fund/CSSF   |                | 7612         |           | 0.00         | 0.00              | 0.0%                  |
| To: State School Building Fund/County School Facilities Fund                    |                | 7613         |           | 0.00         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out  |                | 7619         |           | 0.00         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                       |                |              |           | 0.00         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |           |              |                   |                       |
| <b>SOURCES</b>  |                |              |           |              |                   |                       |
| Proceeds  |                |              |           |              |                   |                       |
| Proceeds from Disposal of Capital Assets  |                | 8953         |           | 0.00         | 0.00              | 0.0%                  |
| Other Sources   |                |              |           |              |                   |                       |
| Long-Term Debt Proceeds   |                |              |           |              |                   |                       |
| Proceeds from Certificates of Participation                                     |                | 8971         |           | 0.00         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds from Leases                                    |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                       |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from SBITAs                                    |                | 8974         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                             |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 3,500,000.00                 | 0.00              | -100.0%               |

| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 0.00                         | 0.00              | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 3,500,000.00                 | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 3,500,000.00                 | 0.00              | -100.0%               |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 3,500,000.00                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 0.00                         | 3,500,000.00      | New                   |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 0.00                         | 3,500,000.00      | New                   |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 0.00                         | 3,500,000.00      | New                   |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                | 9740             | 0.00                         | 0.00              | 0.0%                  |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 3,500,000.00                 | 3,500,000.00      | 0.0%                  |
| Capital Outlay Projects   | 0000           | 9780             | 3,500,000.00                 |                   |                       |
| Capital Outlay Projects   | 0000           | 9780             |                              | 3,500,000.00      |                       |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|---------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Balance |             | 0.00                            | 0.00              |

# 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            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 54,605.37                    | 96,000.00         | 75.8%                 |
| 5) TOTAL, REVENUES  |                |                         | 54,605.37                    | 96,000.00         | 75.8%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 624,755.29                   | 624,755.67        | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 624,755.29                   | 624,755.67        | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (570,149.92)                 | (528,755.67)      | -7.3%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 3,984,955.75                 | 1,000,000.00      | -74.9%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 3,984,955.75                 | 1,000,000.00      | -74.9%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                         | 3,414,805.83                 | 471,244.33        | -86.2%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                         |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 2,254,057.15                 | 5,668,862.98      | 151.5%                |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 2,254,057.15                 | 5,668,862.98      | 151.5%                |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                         | 2,254,057.15                 | 5,668,862.98      | 151.5%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                         | 5,668,862.98                 | 6,140,107.31      | 8.3%                  |
| Components of Ending Fund Balance   |                |                         |                              |                   |                       |
| a) Nonspendable   |                |                         |                              |                   |                       |
| Revolving Cash  |                | 9711                    | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712                    | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713                    | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                |                         |                              |                   |                       |
| c) Committed  |                |                         |                              |                   |                       |
| Stabilization Arrangements  |                | 9750                    | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments   |                | 9760                    | 5,668,862.98                 | 6,140,107.31      | 8.3%                  |
| COP 400 Encinal   | 0000           | 9760                    | 5,668,862.98                 |                   |                       |
| COP 400 Encinal   | 0000           | 9760                    |                              | 6,140,107.31      |                       |
| d) Assigned   |                |                         |                              |                   |                       |
| Other Assignments   |                | 9780                    | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                         |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789                    | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790                    | 0.00                         | 0.00              | 0.0%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 4,474,949.76                 |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| d) with Fiscal Agent/Trustee                               |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                            |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                     |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                             |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                                    |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                                    |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                                    |                | 9340         | 0.00                         |                   |                       |
| 9) Lease Receivable  |                | 9380         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 4,474,949.76                 |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>                   |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                          |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                                |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                      |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                              |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                      |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                      |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                    |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                           |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                                 |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                      |                |              |                              |                   |                       |
| Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)        |                |              | 4,474,949.76                 |                   |                       |
| <b>FEDERAL REVENUE</b>                                     |                |              |                              |                   |                       |
| All Other Federal Revenue                                  |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                 |                |              |                              |                   |                       |
| All Other State Revenue                                    |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                 |                |              |                              |                   |                       |
| Interest   |                | 8660         | 54,605.37                    | 96,000.00         | 75.8%                 |
| Net Increase (Decrease) in the Fair Value of Investments   |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue                                    |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                                 |                |              | 54,605.37                    | 96,000.00         | 75.8%                 |
| TOTAL, REVENUES  |                |              | 54,605.37                    | 96,000.00         | 75.8%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              |                              |                   |                       |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest                                    |                | 7438         | 219,605.29                   | 206,639.67        | -5.9%                 |
| Other Debt Service - Principal                             |                | 7439         | 405,150.00                   | 418,116.00        | 3.2%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) |                |              | 624,755.29                   | 624,755.67        | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 624,755.29                   | 624,755.67        | 0.0%                  |
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 3,984,955.75                 | 1,000,000.00      | -74.9%                |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 3,984,955.75                 | 1,000,000.00      | -74.9%                |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |

| Description   | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other Financing Uses                                |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                    |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                  |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) |                |              | 3,984,955.75                 | 1,000,000.00      | -74.9%                |

| Description   | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                  |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799        | 54,605.37                    | 96,000.00         | 75.8%                 |
| 5) TOTAL, REVENUES  |                |                  | 54,605.37                    | 96,000.00         | 75.8%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>  |                |                  |                              |                   |                       |
| 1) Instruction  | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services   | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services   | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services   | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services   | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise   | 6000-6999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration   | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services   | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo  | 9000-9999      | Except 7600-7699 | 624,755.29                   | 624,755.67        | 0.0%                  |
| 10) TOTAL, EXPENDITURES   |                |                  | 624,755.29                   | 624,755.67        | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b> |                |                  | (570,149.92)                 | (528,755.67)      | -7.3%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                  |                              |                   |                       |
| 1) Interfund Transfers  |                |                  |                              |                   |                       |
| a) Transfers In   |                | 8900-8929        | 3,984,955.75                 | 1,000,000.00      | -74.9%                |
| b) Transfers Out  |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                  |                              |                   |                       |
| a) Sources  |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                  | 3,984,955.75                 | 1,000,000.00      | -74.9%                |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>  |                |                  | 3,414,805.83                 | 471,244.33        | -86.2%                |
| <b>F. FUND BALANCE, RESERVES</b>  |                |                  |                              |                   |                       |
| 1) Beginning Fund Balance   |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791             | 2,254,057.15                 | 5,668,862.98      | 151.5%                |
| b) Audit Adjustments  |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                  | 2,254,057.15                 | 5,668,862.98      | 151.5%                |
| d) Other Restatements   |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |                  | 2,254,057.15                 | 5,668,862.98      | 151.5%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |                  | 5,668,862.98                 | 6,140,107.31      | 8.3%                  |
| Components of Ending Fund Balance   |                |                  |                              |                   |                       |
| a) Nonspendable   |                |                  |                              |                   |                       |
| Revolving Cash  |                | 9711             | 0.00                         | 0.00              | 0.0%                  |
| Stores  |                | 9712             | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items   |                | 9713             | 0.00                         | 0.00              | 0.0%                  |
| All Others  |                | 9719             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted   |                |                  |                              |                   |                       |
| c) Committed  |                |                  |                              |                   |                       |
| Stabilization Arrangements  |                | 9750             | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)  |                | 9760             | 5,668,862.98                 | 6,140,107.31      | 8.3%                  |
| COP 400 Encinal   | 0000           | 9760             | 5,668,862.98                 |                   |                       |
| COP 400 Encinal   | 0000           | 9760             |                              | 6,140,107.31      |                       |
| d) Assigned   |                |                  |                              |                   |                       |
| Other Assignments (by Resource/Object)  |                | 9780             | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated  |                |                  |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789             | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount  |                | 9790             | 0.00                         | 0.00              | 0.0%                  |

| Resource                  | Description | 2023-24              | 2024-25 |
|---------------------------|-------------|----------------------|---------|
|                           |             | Estimated<br>Actuals | Budget  |
| Total, Restricted Balance |             | 0.00                 | 0.00    |

# Fund 71

## Retiree Benefit Fund

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



| Description   | Resource Codes | Object Codes            | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFE Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 1,500,000.00                 | 1,700,000.00      | 13.3%                 |
| 5) TOTAL, REVENUES  |                |                         | 1,500,000.00                 | 1,700,000.00      | 13.3%                 |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 809,786.00                   | 750,846.85        | -7.3%                 |
| 6) Depreciation and Amortization  |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENSES  |                |                         | 809,786.00                   | 750,846.85        | -7.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 690,214.00                   | 949,153.15        | 37.5%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>  |                |                         | 690,214.00                   | 949,153.15        | 37.5%                 |
| <b>F. NET POSITION</b>  |                |                         |                              |                   |                       |
| 1) Beginning Net Position   |                |                         |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791                    | 12,059,549.59                | 12,749,763.59     | 5.7%                  |
| b) Audit Adjustments  |                | 9793                    | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |                         | 12,059,549.59                | 12,749,763.59     | 5.7%                  |
| d) Other Restatements   |                | 9795                    | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)  |                |                         | 12,059,549.59                | 12,749,763.59     | 5.7%                  |
| 2) Ending Net Position, June 30 (E + F1e)   |                |                         | 12,749,763.59                | 13,698,916.74     | 7.4%                  |
| Components of Ending Net Position   |                |                         |                              |                   |                       |
| a) Net Investment in Capital Assets   |                | 9796                    | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position  |                | 9797                    | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position  |                | 9790                    | 12,749,763.59                | 13,698,916.74     | 7.4%                  |
| <b>G. ASSETS</b>  |                |                         |                              |                   |                       |
| 1) Cash   |                |                         |                              |                   |                       |
| a) in County Treasury   |                | 9110                    | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111                    | 0.00                         |                   |                       |
| b) in Banks   |                | 9120                    | 0.00                         |                   |                       |
| c) in Revolving Cash Account  |                | 9130                    | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee  |                | 9135                    | 12,971,323.42                |                   |                       |
| e) Collections Awaiting Deposit   |                | 9140                    | 0.00                         |                   |                       |
| 2) Investments  |                | 9150                    | 0.00                         |                   |                       |
| 3) Accounts Receivable  |                | 9200                    | 0.00                         |                   |                       |
| 4) Due from Grantor Government  |                | 9290                    | 0.00                         |                   |                       |
| 5) Due from Other Funds   |                | 9310                    | 0.00                         |                   |                       |
| 6) Stores   |                | 9320                    | 0.00                         |                   |                       |
| 7) Prepaid Expenditures   |                | 9330                    | 0.00                         |                   |                       |
| 8) Other Current Assets   |                | 9340                    | 0.00                         |                   |                       |
| 9) Lease Receivable   |                | 9380                    | 0.00                         |                   |                       |
| 10) Fixed Assets  |                | 9400                    |                              |                   |                       |
| 11) TOTAL, ASSETS   |                |                         | 12,971,323.42                |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>  |                |                         |                              |                   |                       |

| Description  | Resource Codes | Object Codes | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 1) Deferred Outflows of Resources                        |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                              |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                    |                |              |                              |                   |                       |
| 1) Accounts Payable                                      |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                            |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                    |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                      |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities                                 |                |              |                              |                   |                       |
| b) Net Pension Liability                                 |                | 9663         | 0.00                         |                   |                       |
| c) Total/Net OPEB Liability                              |                | 9664         | 0.00                         |                   |                       |
| d) Compensated Absences                                  |                | 9665         | 0.00                         |                   |                       |
| e) COPs Payable  |                | 9666         | 0.00                         |                   |                       |
| f) Leases Payable  |                | 9667         | 0.00                         |                   |                       |
| g) Lease Revenue Bonds Payable                           |                | 9668         | 0.00                         |                   |                       |
| h) Other General Long-Term Liabilities                   |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                                    |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>                  |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                         |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                               |                |              | 0.00                         |                   |                       |
| <b>K. NET POSITION</b>                                   |                |              |                              |                   |                       |
| Net Position, June 30 (G11 + H2) - (I7 + J2)             |                |              | 12,971,323.42                |                   |                       |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 500,000.00                   | 500,000.00        | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| In-District Premiums/                                    |                |              |                              |                   |                       |
| Contributions  |                | 8674         | 1,000,000.00                 | 1,200,000.00      | 20.0%                 |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,500,000.00                 | 1,700,000.00      | 13.3%                 |
| TOTAL, REVENUES  |                |              | 1,500,000.00                 | 1,700,000.00      | 13.3%                 |
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>             |                |              |                              |                   |                       |
| Subagreements for Services                               |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and                     |                |              |                              |                   |                       |
| Operating Expenditures                                   |                | 5800         | 809,786.00                   | 750,846.85        | -7.3%                 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES             |                |              | 809,786.00                   | 750,846.85        | -7.3%                 |
| TOTAL, EXPENSES  |                |              | 809,786.00                   | 750,846.85        | -7.3%                 |
| <b>INTERFUND TRANSFERS</b>                               |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                            |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                  |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| All Other Financing Sources                              |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                     |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                 |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                   |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| (a + c + e)  |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes     | 2023-24<br>Estimated Actuals | 2024-25<br>Budget | Percent<br>Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                  |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099        | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599        | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799        | 1,500,000.00                 | 1,700,000.00      | 13.3%                 |
| 5) TOTAL, REVENUES   |                |                  | 1,500,000.00                 | 1,700,000.00      | 13.3%                 |
| <b>B. EXPENSES (Objects 1000-7999)</b>   |                |                  |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                  | 809,786.00                   | 750,846.85        | -7.3%                 |
| 7) General Administration  | 7000-7999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                  | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENSES  |                |                  | 809,786.00                   | 750,846.85        | -7.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | 690,214.00                   | 949,153.15        | 37.5%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                  |                              |                   |                       |
| 1) Interfund Transfers   |                |                  |                              |                   |                       |
| a) Transfers In  |                | 8900-8929        | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629        | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                  |                              |                   |                       |
| a) Sources   |                | 8930-8979        | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699        | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999        | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                  | 0.00                         | 0.00              | 0.0%                  |
| <b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>   |                |                  | 690,214.00                   | 949,153.15        | 37.5%                 |
| <b>F. NET POSITION</b>   |                |                  |                              |                   |                       |
| 1) Beginning Net Position  |                |                  |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791             | 12,059,549.59                | 12,749,763.59     | 5.7%                  |
| b) Audit Adjustments   |                | 9793             | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |                  | 12,059,549.59                | 12,749,763.59     | 5.7%                  |
| d) Other Restatements  |                | 9795             | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Position (F1c + F1d)   |                |                  | 12,059,549.59                | 12,749,763.59     | 5.7%                  |
| 2) Ending Net Position, June 30 (E + F1e)  |                |                  | 12,749,763.59                | 13,698,916.74     | 7.4%                  |
| Components of Ending Net Position  |                |                  |                              |                   |                       |
| a) Net Investment in Capital Assets  |                | 9796             | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted Net Position   |                | 9797             | 0.00                         | 0.00              | 0.0%                  |
| c) Unrestricted Net Position   |                | 9790             | 12,749,763.59                | 13,698,916.74     | 7.4%                  |

| Resource                       | Description | 2023-24<br>Estimated<br>Actuals | 2024-25<br>Budget |
|--------------------------------|-------------|---------------------------------|-------------------|
| Total, Restricted Net Position |             | 0.00                            | 0.00              |

# Assumptions

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





# Santa Cruz County Office of Education

## MULTI-YEAR ASSUMPTIONS

### 2024-25 Adopted

| LCFF Planning Factors   | 2023-24      | 2024-25      | 2025-26      | 2026-27      | 2027-28      |
|---|--------------|--------------|--------------|--------------|--------------|
| Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates | 8.22%        | 1.07%        | 2.93%        | 3.08%        | 3.30%        |
| Department of Finance Estimated Funded COLA   |              |              |              |              |              |
| SSC Estimated Statutory COLA  | 8.22%        | 1.07%        | 2.93%        | 3.08%        | 3.30%        |
| <b>Santa Cruz COE COLA Used</b>   | <b>8.22%</b> | <b>0.00%</b> | <b>0.00%</b> | <b>1.50%</b> | <b>1.50%</b> |

| Other Planning Factors                           | 2023-24  | 2024-25  | 2025-26  | 2026-27  | 2027-28  |
|--|----------|----------|----------|----------|----------|
| California Consumer Price Index (CPI)            | 3.33%    | 3.10%    | 2.86%    | 2.87%    | 2.80%    |
| California Lottery - Unrestricted per ADA        | \$177.00 | \$177.00 | \$177.00 | \$177.00 | \$177.00 |
| California Lottery - Restricted per ADA          | \$72.00  | \$72.00  | \$72.00  | \$72.00  | \$72.00  |
| Mandate Block Grant District Grades k-8 per ADA  | \$37.81  | \$38.21  | \$39.33  | \$40.54  | \$41.88  |
| Mandate Block Grant District Grades 9-12 per ADA | \$72.84  | \$73.62  | \$75.78  | \$78.11  | \$80.69  |
| Mandate Block Grant Charter Grades k-8 per ADA   | \$19.85  | \$20.06  | \$20.65  | \$21.29  | \$21.99  |
| Mandate Block Grant Charter Grades 9-12 per ADA  | \$55.17  | \$55.76  | \$57.39  | \$59.16  | \$61.11  |
| Interest Rate for Ten-Year Treasuries            | 4.32%    | 4.19%    | 3.76%    | 3.70%    | 3.70%    |
| CalSTRS Employer Contribution Rate               | 19.10%   | 19.10%   | 19.10%   | 19.10%   | 19.10%   |
| CalPERS Employer Contribution Rate               | 26.68%   | 27.05%   | 27.60%   | 28.00%   | 29.20%   |
| Minimum Wage                                     | \$16.00  | \$16.50  | \$17.00  | \$17.40  | \$17.90  |

| Average Daily Attendance (ADA)      | 2023-24   | 2024-25   | 2025-26   | 2026-27   | 2027-28  |
|-------------------------------------|-----------|-----------|-----------|-----------|----------|
| Alternative Education Current Year  | 914.48    | 901.20    | 896.84    | 892.51    | 888.20   |
| Alternative Education <i>Funded</i> | 946.67    | 934.21    | 918.09    | 904.17    | 896.85   |
| District Funded Special Education   | 61.05     | 61.05     | 61.05     | 61.05     | 61.05    |
| Countywide ADA                      | 34,403.23 | 34,133.34 | 33,866.14 | 33,601.62 | 3,339.74 |
| Career Advancement Charter          | 155.41    | 150.00    | 150.00    | 150.00    | 150.00   |

| Salary and Benefits        | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|----------------------------|---------|---------|---------|---------|---------|
| Certificated Step & Column | 1.30%   | 1.30%   | 1.30%   | 1.30%   | 1.30%   |
| Classified Step & Column   | 1.20%   | 1.20%   | 1.20%   | 1.20%   | 1.20%   |
| Health & Welfare           | 7.00%   | 8.50%   | 8.50%   | 8.50%   | 8.50%   |

| Employer Rates on Payroll (Other than H&W) | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|--|---------|---------|---------|---------|---------|
| CalSTRS                                    | 19.10%  | 19.10%  | 19.10%  | 19.10%  | 19.10%  |
| CalPERS                                    | 26.68%  | 27.05%  | 27.60%  | 28.00%  | 29.20%  |
| Social Security (FICA/OASDI)               | 6.20%   | 6.20%   | 6.20%   | 6.20%   | 6.20%   |
| Medicare                                   | 1.45%   | 1.45%   | 1.45%   | 1.45%   | 1.45%   |
| Unemployment Insurance (SUI)               | 0.05%   | 0.05%   | 0.05%   | 0.05%   | 0.05%   |
| Workers Compensation                       | 1.92%   | 1.92%   | 1.92%   | 1.92%   | 1.92%   |
| Retiree Benefits (OPEB)                    | 1.95%   | 1.95%   | 1.95%   | 1.95%   | 1.95%   |

Guiding documents: School Services of California (SSC) Dartboard and BASC Common Message at May Revise

\*Countywide ADA projections reflect 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 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor’s 2024-25 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and other planning factors. We have 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 | 2024-25 <sup>1</sup> | 2025-26 | 2026-27 | 2027-28 |
| Department of Finance Statutory COLA | 8.22%   | 1.07%                | 2.93%   | 3.08%   | 3.30%   |

| 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 1.07%                            | \$106    | \$108    | \$111    | \$129    |
| 2024-25 Base Grants                                | \$10,025 | \$10,177 | \$10,478 | \$12,144 |
| Grade Span Adjustment Factors                      | 10.4%    | –        | –        | 2.6%     |
| Grade Span Adjustment Amounts                      | \$1,043  | –        | –        | \$316    |
| 2024-25 Adjusted Base Grants <sup>2</sup>          | \$11,068 | \$10,177 | \$10,478 | \$12,460 |
| Transitional Kindergarten (TK) Add-On <sup>3</sup> | \$3,077  | –        | –        | –        |

\*Average daily attendance (ADA)

| OTHER PLANNING FACTORS                      |                      |         |         |         |         |         |
|---|----------------------|---------|---------|---------|---------|---------|
| Factors                                     |                      | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
| California CPI                              |                      | 3.33%   | 3.10%   | 2.86%   | 2.87%   | 2.80%   |
| California Lottery                          | Unrestricted per ADA | \$177   | \$177   | \$177   | \$177   | \$177   |
|   | Restricted per ADA   | \$72    | \$72    | \$72    | \$72    | \$72    |
| Mandate Block Grant (District) <sup>4</sup> | Grades K-8 per ADA   | \$37.81 | \$38.21 | \$39.33 | \$40.54 | \$41.88 |
|   | Grades 9-12 per ADA  | \$72.84 | \$73.62 | \$75.78 | \$78.11 | \$80.69 |
| Mandate Block Grant (Charter) <sup>4</sup>  | Grades K-8 per ADA   | \$19.85 | \$20.06 | \$20.65 | \$21.29 | \$21.99 |
|   | Grades 9-12 per ADA  | \$55.17 | \$55.76 | \$57.39 | \$59.16 | \$61.11 |
| Interest Rate for Ten-Year Treasuries       |                      | 4.32%   | 4.19%   | 3.76%   | 3.70%   | 3.70%   |
| CalSTRS Employer Rate <sup>5</sup>          |                      | 19.10%  | 19.10%  | 19.10%  | 19.10%  | 19.10%  |
| CalPERS Employer Rate <sup>5</sup>          |                      | 26.68%  | 27.05%  | 27.60%  | 28.00%  | 29.20%  |
| Unemployment Insurance Rate <sup>6</sup>    |                      | 0.05%   | 0.05%   | 0.05%   | 0.05%   | 0.05%   |
| Minimum Wage <sup>7</sup>                   |                      | \$16.00 | \$16.50 | \$17.00 | \$17.40 | \$17.90 |

| STATE MINIMUM RESERVE REQUIREMENTS FOR 2024-25 |                    |
|--|--------------------|
| Reserve Requirement                            | District ADA Range |
| The greater of 5% or \$87,000                  | 0 to 300           |
| The greater of 4% or \$87,000                  | 301 to 1,000       |
| 3%   | 1,001 to 30,000    |
| 2%   | 30,001 to 250,000  |
| 1%   | 250,001 and higher |

<sup>1</sup>Also 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.

<sup>2</sup>Additional 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.

<sup>3</sup>Funding 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.

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

<sup>5</sup>California 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.

<sup>6</sup>Unemployment rate in 2024-25 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).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.



# The Common Message

**May Revision**

**BASC**

Business and Administration  
Services Committee

## Writers and Contributors

| Topics   |                            |                             |
|--|----------------------------|-----------------------------|
| Background & Introduction                        | Committee                  |                             |
| Key Guidance/May Revision                        | Scott Price, Riverside     | Mike Simonson, San Diego    |
| Local Control Funding Formula                    | Greg Medici, Sonoma        | Peter Foggiano, San Joaquin |
| Attendance Recovery and Instructional Continuity | Greg Medici, Sonoma        | Peter Foggiano, San Joaquin |
| Equity Multiplier                                | Colleen Stanley, Monterey  | Liann Reyes, Santa Cruz     |
| Learning Recovery Block Grant                    | Josh Schultz, Napa         | Steve Torres, Santa Barbara |
| Arts and Music Block Grant                       | Josh Schultz, Napa         | Steve Torres, Santa Barbara |
| A-G Completion Improvement Grant                 | CDE                        | DOF                         |
| Expanded Learning Opportunity Program (ELOP)     | Josh Schultz, Napa         | Shannon Hansen, San Benito  |
| Planning Factors/MYPs                            | Nick Schweizer, Sacramento | Shannon Hansen, San Benito  |
| Reserves / Reserve Cap                           | Lisa Rico, Tuolumne        | Karen Kimmel, LACOE         |
| Proposition 98 Risk Factors                      | Scott Price, Riverside     | Mike Simonson, San Diego    |
| Summary  | Scott Price, Riverside     | Mike Simonson, San Diego    |

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# Sources

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

# Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to districts on assumptions for budget and interim reports. The goal of the Business and Administration Services Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the California Department of Finance (DOF), that can be used to provide guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education, the California Department of Education (CDE) the Fiscal Crisis and Management Assistance Team (FCMAT), as well as our colleagues in education listed in the sources section, for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs in their county. Even within a county, COE guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in their county.

## Key Guidance Based on Governor’s May Revision

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature’s “early action solutions,” resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state’s challenges through reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor’s May Revision are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision 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 when emergency school closures last 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.
- No cost-of-living adjustment (COLA) is provided for the California State Preschool

Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.

- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.
- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million. Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor’s Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor’s Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor’s May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see [Proposition 98 Risk Factors](#) below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

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.

Finally, 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.

## Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see [Proposition 98 Risk Factors](#) below.

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 financial projection 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.

## 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 attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

### Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.
- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 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 as a full day of attendance once the student has met 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 (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what 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**

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- 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. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, 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 (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

# Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- **School site** is defined as an individual school in an eligible LEA and does not include the district office.
- **Nonstability Rate** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy, expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.
- **Per-unit funding amount** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revise** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

# Learning Recovery & Arts and Music Block Grants

The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

# Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

## A-G Completion Improvement Grant

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

## Expanded Learning Opportunities Program

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

## Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

| Planning Factor | 2024-25 | 2025-26 | 2026-27 |
|-----------------|---------|---------|---------|
|                 |         |         |         |

|  |                      |                        |                        |
|--|----------------------|------------------------|------------------------|
| Cost of Living Adjustment (COLA)   |                      |                        |                        |
| LCFF COLA  | 1.07%                | 2.93%                  | 3.08%                  |
| Special Education COLA   | 1.07%                | 2.93%                  | 3.08%                  |
| Employer Benefit Rates   |                      |                        |                        |
| CalSTRS  | 19.10%               | 19.10%                 | 19.10%                 |
| CalPERS-Schools  | 27.05%               | 27.60%                 | 28.00%                 |
| 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   | \$16.50 <sup>1</sup> | \$17.00 <sup>2</sup>   | \$17.40 <sup>3</sup>   |
| Universal Transitional Kindergarten/ADA<br>LCFF add-on for the 12-to-1 student-to-<br>adult ratio <sup>4</sup> | \$3,077              | \$3,167                | \$3,264                |
| Mandated Block Grant   |                      |                        |                        |
| Districts  |                      |                        |                        |
| K-8 per ADA  | \$38.21 <sup>5</sup> | \$39.33 <sup>5,6</sup> | \$40.54 <sup>5,6</sup> |
| 9-12 per ADA   | \$73.62              | \$75.78 <sup>6</sup>   | \$78.11 <sup>6</sup>   |
| Charters   |                      |                        |                        |
| K-8 per ADA  | \$20.06 <sup>5</sup> | \$20.65 <sup>5,6</sup> | \$21.29 <sup>5,6</sup> |
| 9-12 per ADA   | \$55.76              | \$57.39 <sup>6</sup>   | \$59.16 <sup>6</sup>   |

<sup>1</sup>Effective January 1, 2025.

<sup>2</sup>Effective January 1, 2026.

<sup>3</sup>Effective January 1, 2027.

<sup>4</sup>This ratio will decrease to 10-to-1 in 2025-26.

<sup>5</sup>These rates do not include the \$25 million proposed in the Governor’s Budget for the cost of training to support mandated literacy screenings.

<sup>6</sup>These rates are calculated based on preliminary COLA projections.

# Reserves and Reserve Cap

According to the SPI’s letter, distributed on March 7, 2024, “the statutory limitation on school district reserves continues to be in effect for the 2024–25 budget period, pursuant to Education Code (EC) Section 42127.01(e)”.

The Governor’s May Revision includes significant withdrawals from the PSSSA, which serves as the state's budget reserve for K-14 schools. Specifically, there are proposed withdrawals of \$5.8 billion in 2023-24 and \$2.6 billion in 2024-25. Under the proposed revised budget, the PSSSA balance for 2023-24 is projected to be \$2.6 billion, which would make the reserve cap inoperative for 2024-25.

However, since the state budget will not be adopted until after district budgets are adopted, districts are advised to adhere to the 10 percent cap during this original budget cycle. After the state budget is approved, if the PSSSA withdrawals are enacted as outlined, the 10 percent reserve cap may be lifted at the 45-day budget revision.

## Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

### How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal. Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing higher growth assumptions than achieved, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an

accounting shift. In essence, the governor's proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

## Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2024-25 budget and multiyear projection. The information provided for fiscal year 2024-25 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 each LEA continually assess its individual situation, work closely with its COE, and plan accordingly to maintain fiscal solvency and educational program integrity.

# 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         | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      | 34,133.34                    | -0.78%                     | 33,866.14              | -0.78%                     | 33,601.62              |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)   |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 28,104,634.00                | -0.71%                     | 27,904,634.00          | -1.55%                     | 27,472,696.00          |
| 2. Federal Revenues   | 8100-8299            | 3,500,000.00                 | 0.00%                      | 3,500,000.00           | 0.00%                      | 3,500,000.00           |
| 3. Other State Revenues   | 8300-8599            | 313,093.95                   | 0.00%                      | 313,094.00             | 0.00%                      | 313,094.00             |
| 4. Other Local Revenues   | 8600-8799            | 3,025,566.32                 | 0.00%                      | 3,025,566.32           | 0.00%                      | 3,025,566.32           |
| 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            | (2,019,107.18)               | -8.64%                     | (1,844,691.18)         | 0.00%                      | (1,844,691.00)         |
| 6. Total (Sum lines A1 thru A5c)  |                      | 32,924,187.09                | -0.08%                     | 32,898,603.14          | -1.31%                     | 32,466,665.32          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 6,166,805.86           |                            | 6,264,957.08           |
| b. Step & Column Adjustment   |                      |                              |                            | 76,666.55              |                            | 87,763.15              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 21,484.67              |                            | 9,170.29               |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 6,166,805.86                 | 1.59%                      | 6,264,957.08           | 1.55%                      | 6,361,890.52           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 9,727,237.13           |                            | 9,817,795.98           |
| b. Step & Column Adjustment   |                      |                              |                            | 142,541.37             |                            | 173,127.82             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (51,982.52)            |                            | (117,259.27)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 9,727,237.13                 | 0.93%                      | 9,817,795.98           | 0.57%                      | 9,873,664.53           |
| 3. Employee Benefits  | 3000-3999            | 9,306,198.62                 | 5.81%                      | 9,846,710.50           | 2.91%                      | 10,132,937.09          |
| 4. Books and Supplies   | 4000-4999            | 1,694,432.92                 | -3.72%                     | 1,631,432.50           | 0.00%                      | 1,631,476.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 6,091,651.52                 | -14.06%                    | 5,235,104.50           | 3.77%                      | 5,432,367.00           |
| 6. Capital Outlay   | 6000-6999            | 220,000.00                   | -34.09%                    | 145,000.00             | 0.00%                      | 145,000.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 3,500,000.00                 | 0.00%                      | 3,500,000.00           | 0.00%                      | 3,500,000.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (2,067,416.13)               | -8.97%                     | (1,882,057.72)         | -4.61%                     | (1,795,203.82)         |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 281,540.07                   | -11.20%                    | 250,000.00             | -100.00%                   | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      |                        | 0.00%                      |                        |

| Description  | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 10. Other Adjustments (Explain in Section F below)   |              |                              |                            |                        |                            |                        |
| 11. Total (Sum lines B1 thru B10)  |              | 34,920,449.99                | -0.32%                     | 34,808,942.84          | 1.36%                      | 35,282,131.32          |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  |              | (1,996,262.90)               |                            | (1,910,339.70)         |                            | (2,815,466.00)         |
| D. FUND BALANCE  |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |              | 28,178,198.12                |                            | 26,181,935.22          |                            | 24,271,595.52          |
| 2. Ending Fund Balance (Sum lines C and D1)  |              | 26,181,935.22                |                            | 24,271,595.52          |                            | 21,456,129.52          |
| 3. Components of Ending Fund Balance   |              |                              |                            |                        |                            |                        |
| a. Nonspendable  | 9710-9719    | 0.00                         |                            |                        |                            |                        |
| b. Restricted  | 9740         |                              |                            |                        |                            |                        |
| c. Committed   |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements  | 9750         | 0.00                         |                            |                        |                            |                        |
| 2. Other Commitments   | 9760         | 0.00                         |                            |                        |                            |                        |
| d. Assigned  | 9780         | 26,181,935.22                |                            |                        |                            |                        |
| e. Unassigned/Unappropriated   |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 24,271,595.52          |                            | 21,456,129.52          |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)  |              | 26,181,935.22                |                            | 24,271,595.52          |                            | 21,456,129.52          |
| 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                         |                            | 24,271,595.52          |                            | 21,456,129.52          |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         | 3,465,933.29                 |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              | 3,465,933.29                 |                            | 24,271,595.52          |                            | 21,456,129.52          |
| F. ASSUMPTIONS   |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |

| Description   | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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 Funds (ESSER III), Comprehensive Support and Improvement (CSI), In-Person Instruction (IPI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Justice Assistance Grant (JAG), CalHOPE and Learning Recovery Emergency Block Grant (LREBG). Positions and extra work agreements have been reduced, removed or adjusted in subsequent years. |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      |                              |                            |                        |                            |                        |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)   |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 8,875,494.00                 | 0.00%                      | 8,875,494.00           | 0.00%                      | 8,875,494.00           |
| 2. Federal Revenues   | 8100-8299            | 1,686,475.14                 | -46.62%                    | 900,233.00             | -15.95%                    | 756,626.00             |
| 3. Other State Revenues   | 8300-8599            | 13,568,919.57                | -1.50%                     | 13,365,794.00          | 2.19%                      | 13,657,974.00          |
| 4. Other Local Revenues   | 8600-8799            | 9,587,087.88                 | -3.10%                     | 9,289,814.00           | -12.32%                    | 8,145,613.00           |
| 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%                      |                        |
| c. Contributions  | 8980-8999            | 2,019,107.18                 | -8.64%                     | 1,844,691.18           | 0.00%                      | 1,844,691.18           |
| 6. Total (Sum lines A1 thru A5c)  |                      | 35,737,083.77                | -4.09%                     | 34,276,026.18          | -2.90%                     | 33,280,398.18          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 8,706,723.67           |                            | 8,321,706.08           |
| b. Step & Column Adjustment   |                      |                              |                            | 63,305.08              |                            | 67,635.05              |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (448,322.67)           |                            | (151,270.87)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 8,706,723.67                 | -4.42%                     | 8,321,706.08           | -1.01%                     | 8,238,070.26           |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 8,074,849.90           |                            | 7,721,925.10           |
| b. Step & Column Adjustment   |                      |                              |                            | 132,466.90             |                            | 148,344.56             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (485,391.70)           |                            | (532,697.71)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 8,074,849.90                 | -4.37%                     | 7,721,925.10           | -4.98%                     | 7,337,571.95           |
| 3. Employee Benefits  | 3000-3999            | 11,184,829.00                | -0.73%                     | 11,102,982.50          | 1.44%                      | 11,262,580.00          |
| 4. Books and Supplies   | 4000-4999            | 784,004.80                   | -19.62%                    | 630,212.60             | -1.25%                     | 622,323.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 5,636,471.39                 | -13.43%                    | 4,879,604.38           | -6.84%                     | 4,545,922.00           |
| 6. Capital Outlay   | 6000-6999            | 40,276.00                    | -74.49%                    | 10,276.00              | 0.00%                      | 10,276.00              |
| 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            | 1,946,449.34                 | -9.52%                     | 1,761,090.93           | -4.93%                     | 1,674,237.00           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 1,000,000.00                 | 0.00%                      | 1,000,000.00           | 0.00%                      | 1,000,000.00           |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      |                        | 0.00%                      |                        |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            |                        |                            |                        |

| Description   | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 11. Total (Sum lines B1 thru B10)   |              | 37,373,604.10                | -5.21%                     | 35,427,797.59          | -2.08%                     | 34,690,980.21          |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)   |              | (1,636,520.33)               |                            | (1,151,771.41)         |                            | (1,410,582.03)         |
| D. FUND BALANCE   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |              | 6,939,086.52                 |                            | 5,302,566.19           |                            | 4,150,794.78           |
| 2. Ending Fund Balance (Sum lines C and D1)   |              | 5,302,566.19                 |                            | 4,150,794.78           |                            | 2,740,212.75           |
| 3. Components of Ending Fund Balance  |              |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719    | 0.00                         |                            |                        |                            |                        |
| b. Restricted   | 9740         | 5,302,566.19                 |                            | 4,150,794.78           |                            | 2,740,212.75           |
| c. Committed  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750         |                              |                            |                        |                            |                        |
| 2. Other Commitments  | 9760         |                              |                            |                        |                            |                        |
| d. Assigned   | 9780         |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)   |              | 5,302,566.19                 |                            | 4,150,794.78           |                            | 2,740,212.75           |
| E. AVAILABLE RESERVES   |              |                              |                            |                        |                            |                        |
| 1. County School Service Fund   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)  |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties   | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated  | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)  |              |                              |                            |                        |                            |                        |
| F. ASSUMPTIONS  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.  |              |                              |                            |                        |                            |                        |
| Significant 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 Funds (ESSER III), Comprehensive Support and Improvement (CSI), In-Person Instruction (IPI), Substance Abuse and Mental Health Services (SAHMSA "Panetta"), Justice Assistance Grant (JAG), CalHOPE and Learning Recovery Emergency Block Grant (LREBG). Positions and extra work agreements have been reduced, removed or adjusted in subsequent years. |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA<br>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5) |                      | 34,133.34                    | -0.78%                     | 33,866.14              | -0.78%                     | 33,601.62              |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)   |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 36,980,128.00                | -0.54%                     | 36,780,128.00          | -1.17%                     | 36,348,190.00          |
| 2. Federal Revenues   | 8100-8299            | 5,186,475.14                 | -15.16%                    | 4,400,233.00           | -3.26%                     | 4,256,626.00           |
| 3. Other State Revenues   | 8300-8599            | 13,882,013.52                | -1.46%                     | 13,678,888.00          | 2.14%                      | 13,971,068.00          |
| 4. Other Local Revenues   | 8600-8799            | 12,612,654.20                | -2.36%                     | 12,315,380.32          | -9.29%                     | 11,171,179.32          |
| 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%                      | .18                    |
| 6. Total (Sum lines A1 thru A5c)  |                      | 68,661,270.86                | -2.17%                     | 67,174,629.32          | -2.13%                     | 65,747,063.50          |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 14,873,529.53          |                            | 14,586,663.16          |
| b. Step & Column Adjustment   |                      |                              |                            | 139,971.63             |                            | 155,398.20             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (426,838.00)           |                            | (142,100.58)           |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 14,873,529.53                | -1.93%                     | 14,586,663.16          | 0.09%                      | 14,599,960.78          |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 17,802,087.03          |                            | 17,539,721.08          |
| b. Step & Column Adjustment   |                      |                              |                            | 275,008.27             |                            | 321,472.38             |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (537,374.22)           |                            | (649,956.98)           |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 17,802,087.03                | -1.47%                     | 17,539,721.08          | -1.87%                     | 17,211,236.48          |
| 3. Employee Benefits  | 3000-3999            | 20,491,027.62                | 2.24%                      | 20,949,693.00          | 2.13%                      | 21,395,517.09          |
| 4. Books and Supplies   | 4000-4999            | 2,478,437.72                 | -8.75%                     | 2,261,645.10           | -0.35%                     | 2,253,799.00           |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 11,728,122.91                | -13.76%                    | 10,114,708.88          | -1.35%                     | 9,978,289.00           |
| 6. Capital Outlay   | 6000-6999            | 260,276.00                   | -40.34%                    | 155,276.00             | 0.00%                      | 155,276.00             |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 3,500,000.00                 | 0.00%                      | 3,500,000.00           | 0.00%                      | 3,500,000.00           |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | (120,966.79)                 | 0.00%                      | (120,966.79)           | 0.00%                      | (120,966.82)           |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 1,281,540.07                 | -2.46%                     | 1,250,000.00           | -20.00%                    | 1,000,000.00           |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |

| Description   | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 11. Total (Sum lines B1 thru B10)   |              | 72,294,054.09                | -2.85%                     | 70,236,740.43          | -0.38%                     | 69,973,111.53          |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)                                     |              | (3,632,783.23)               |                            | (3,062,111.11)         |                            | (4,226,048.03)         |
| D. FUND BALANCE   |              |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |              | 35,117,284.64                |                            | 31,484,501.41          |                            | 28,422,390.30          |
| 2. Ending Fund Balance (Sum lines C and D1)   |              | 31,484,501.41                |                            | 28,422,390.30          |                            | 24,196,342.27          |
| 3. Components of Ending Fund Balance  |              |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719    | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740         | 5,302,566.19                 |                            | 4,150,794.78           |                            | 2,740,212.75           |
| c. Committed  |              |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780         | 26,181,935.22                |                            | 0.00                   |                            | 0.00                   |
| e. Unassigned/Unappropriated  |              |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 24,271,595.52          |                            | 21,456,129.52          |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)                           |              | 31,484,501.41                |                            | 28,422,390.30          |                            | 24,196,342.27          |
| 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                         |                            | 24,271,595.52          |                            | 21,456,129.52          |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)                                   | 979Z         |                              |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements   | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties   | 9789         | 3,465,933.29                 |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated  | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | 3,465,933.29                 |                            | 24,271,595.52          |                            | 21,456,129.52          |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)                                  |              | 4.79%                        |                            | 34.56%                 |                            | 30.66%                 |
| F. RECOMMENDED RESERVES   |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions  |              |                              |                            |                        |                            |                        |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): |              |                              |                            |                        |                            |                        |

| Description   | Object Codes | 2024-25 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?   | Yes          |                              |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:<br>1. Enter the name(s) of the SELPA(s):<br>SC   |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds<br>(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) |              | 8,042,308.00                 |                            | 8,042,308.00           |                            | 8,042,308.00           |
| 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)  |              | 72,294,054.09                |                            | 70,236,740.43          |                            | 69,973,111.53          |
| 3. Calculating the Reserves   |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 72,294,054.09                |                            | 70,236,740.43          |                            | 69,973,111.53          |
| 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)   |              | 72,294,054.09                |                            | 70,236,740.43          |                            | 69,973,111.53          |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)  |              | 3.00%                        |                            | 3.00%                  |                            | 3.00%                  |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 2,168,821.62                 |                            | 2,107,102.21           |                            | 2,099,193.35           |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)   |              | 766,000.00                   |                            | 766,000.00             |                            | 766,000.00             |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 2,168,821.62                 |                            | 2,107,102.21           |                            | 2,099,193.35           |
| 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 Estimated Actuals

|  | Various<br>General<br>Unrestricted | 06XX/1400<br>Alternative<br>Education | 0830<br>CTEP   | Total Unrestricted | 33XX/65XX<br>Special Education | CATS<br>Categoricals | 8150<br>Routine &<br>Restricted<br>Maintenance | 9XXX<br>Local Programs | Total Restricted  | Total<br>General Fund |
|--|------------------------------------|---------------------------------------|----------------|--------------------|--------------------------------|----------------------|--|------------------------|-------------------|-----------------------|
| <b>Revenues</b>                                |                                    |                                       |                |                    |                                |                      |  |                        |                   |                       |
| LCFF Revenues                                  | 15,794,296                         | 12,865,399                            | -              | 28,659,695         | 8,875,494                      | -                    | -  | -                      | 8,875,494         | 37,535,189            |
| Federal Revenues                               | -                                  | -                                     | -              | -                  | 556,449                        | 2,457,411            | -  | -                      | 3,013,861         | 3,013,861             |
| Federal Pass Through                           | 4,500,000                          | -                                     | -              | 4,500,000          | -                              | -                    | -  | -                      | -                 | 4,500,000             |
| Other State Revenues                           | 308,664                            | -                                     | -              | 308,664            | 5,498,857                      | 6,627,958            | -  | -                      | 12,126,816        | 12,435,480            |
| Other Local Revenues                           | 4,446,581                          | 35                                    | -              | 4,446,615          | -                              | 500,000              | -  | 11,315,135             | 11,815,135        | 16,261,750            |
| <b>Total Revenue</b>                           | <b>25,049,541</b>                  | <b>12,865,433</b>                     | <b>-</b>       | <b>37,914,974</b>  | <b>14,930,800</b>              | <b>9,585,370</b>     | <b>-</b>                                       | <b>11,315,135</b>      | <b>35,831,305</b> | <b>73,746,279</b>     |
| <b>Expenditures</b>                            |                                    |                                       |                |                    |                                |                      |  |                        |                   |                       |
| Certificated Salaries                          | 2,137,162                          | 3,230,778                             | -              | 5,367,940          | 3,841,160                      | 3,048,043            | -  | 1,516,199              | 8,405,402         | 13,773,342            |
| Classified Salaries                            | 5,956,745                          | 1,927,718                             | 68,285         | 7,952,748          | 3,938,120                      | 1,311,855            | 371,446  | 2,458,194              | 8,079,616         | 16,032,363            |
| Employee Benefits                              | 4,572,807                          | 2,610,220                             | 45,698         | 7,228,724          | 5,104,411                      | 3,298,149            | 243,266  | 1,725,868              | 10,371,694        | 17,600,418            |
| Books and Supplies                             | 918,498                            | 924,874                               | 30,989         | 1,874,361          | 79,017                         | 629,422              | 56,485   | 438,376                | 1,203,300         | 3,077,662             |
| Services, Other Operating Expenditures         | 3,275,519                          | 1,813,619                             | 13,405         | 5,102,543          | 1,465,325                      | 1,032,678            | 284,145  | 3,093,468              | 5,875,616         | 10,978,160            |
| Capital Outlay                                 | 10,178                             | 320,000                               | -              | 330,178            | -                              | -                    | -  | -                      | -                 | 330,178               |
| Other Outgo                                    | -                                  | -                                     | -              | -                  | -                              | -                    | -  | -                      | -                 | -                     |
| Pass Through                                   | 4,500,000                          | -                                     | -              | 4,500,000          | -                              | -                    | -  | -                      | -                 | 4,500,000             |
| Indirect Costs                                 | (3,382,459)                        | 1,140,962                             | 9,748          | (2,231,749)        | 871,003                        | 594,762              | 73,244   | 544,831                | 2,083,840         | (147,908)             |
| <b>Total Expenditures</b>                      | <b>17,988,450</b>                  | <b>11,968,170</b>                     | <b>168,125</b> | <b>30,124,745</b>  | <b>15,299,036</b>              | <b>9,914,909</b>     | <b>1,028,586</b>                               | <b>9,776,937</b>       | <b>36,019,469</b> | <b>66,144,214</b>     |
| <b>Interfund Transfers</b>                     |                                    |                                       |                |                    |                                |                      |  |                        |                   |                       |
| Transfers In                                   | -                                  | -                                     | -              | -                  | -                              | -                    | -  | -                      | -                 | -                     |
| Transfers Out                                  | (6,405,328)                        | (60,850)                              | -              | (6,466,178)        | -                              | -                    | -  | (1,079,628)            | (1,079,628)       | (7,545,806)           |
| Other Financing Sources                        | (1,596,715)                        | (379,746)                             | 168,125        | (1,808,336)        | 362,401                        | 35,375               | 1,200,000                                      | 210,561                | 1,808,336         | -                     |
| <b>Total Transfers</b>                         | <b>(8,002,043)</b>                 | <b>(440,596)</b>                      | <b>168,125</b> | <b>(8,274,514)</b> | <b>362,401</b>                 | <b>35,375</b>        | <b>1,200,000</b>                               | <b>(869,067)</b>       | <b>728,708</b>    | <b>(7,545,806)</b>    |
| <b>Beginning Balance</b>                       | <b>25,780,072</b>                  | <b>2,882,411</b>                      | <b>-</b>       | <b>28,662,483</b>  | <b>147,652</b>                 | <b>3,346,527</b>     | <b>972,380</b>                                 | <b>1,931,985</b>       | <b>6,398,544</b>  | <b>35,061,027</b>     |
| <b>Audit Adjustment</b>                        | <b>-</b>                           | <b>-</b>                              | <b>-</b>       | <b>-</b>           | <b>-</b>                       | <b>-</b>             | <b>-</b>                                       | <b>-</b>               | <b>-</b>          | <b>-</b>              |
| <b>Adjusted Beginning Balance</b>              | <b>25,780,072</b>                  | <b>2,882,411</b>                      | <b>-</b>       | <b>28,662,483</b>  | <b>147,652</b>                 | <b>3,346,527</b>     | <b>972,380</b>                                 | <b>1,931,985</b>       | <b>6,398,544</b>  | <b>35,061,027</b>     |
| <b>Net Increase (Decrease) in Fund Balance</b> | <b>(940,952)</b>                   | <b>456,668</b>                        | <b>-</b>       | <b>(484,284)</b>   | <b>(5,835)</b>                 | <b>(294,165)</b>     | <b>171,414</b>                                 | <b>669,131</b>         | <b>540,545</b>    | <b>56,261</b>         |
| <b>Ending Fund Balance</b>                     | <b>24,839,120</b>                  | <b>3,339,079</b>                      | <b>-</b>       | <b>28,178,199</b>  | <b>141,817</b>                 | <b>3,052,362</b>     | <b>1,143,794</b>                               | <b>2,601,116</b>       | <b>6,939,089</b>  | <b>35,117,288</b>     |
| <b>Components of Ending Fund Balance:</b>      |                                    |                                       |                |                    |                                |                      |  |                        |                   |                       |
| Nonspendable                                   | -                                  | -                                     | -              | -                  | -                              | -                    | -  | -                      | -                 | -                     |
| Restricted                                     | -                                  | -                                     | -              | -                  | 141,817                        | 3,052,362            | 1,143,794                                      | 2,601,116              | 6,939,089         | 6,939,089             |
| Committed                                      | -                                  | -                                     | -              | -                  | -                              | -                    | -  | -                      | -                 | -                     |
| Assigned                                       | 24,839,120                         | 3,339,079                             | -              | 28,178,199         | -                              | -                    | -  | -                      | -                 | 28,178,199            |
| Assigned (Deferred Maintenance)                | -                                  | -                                     | -              | -                  | -                              | -                    | -  | -                      | -                 | -                     |
| Committed (COPS)                               | -                                  | -                                     | -              | -                  | -                              | -                    | -  | -                      | -                 | -                     |
| Reserve for Economic Certainty                 | -                                  | -                                     | -              | -                  | -                              | -                    | -  | -                      | -                 | -                     |

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**ALL FUNDS SUMMARY 2023-24**  
 2023-24 Estimated Actuals

|  | Fund 01            | Fund 09          | Fund 10            | Fund 11                     | Fund 12           | Fund 13        | Fund 14              | Fund 17          | Fund 35                 | Fund 40          | Fund 56          | Fund 71               | Total of All Funds |
|--|--------------------|------------------|--------------------|-----------------------------|-------------------|----------------|----------------------|------------------|-------------------------|------------------|------------------|-----------------------|--------------------|
|  | General Fund       | Charter          | SELPA Pass-Through | Adult Education Block Grant | Child Development | Cafeteria      | Deferred Maintenance | Special Reserve  | County Schools Facility | Capitalty Outlay | Debt Service     | Retiree Benefit Trust |                    |
| <b>Revenues</b>                                |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| LFFF Revenues                                  | 37,535,189         | 1,771,848        | -                  | -                           | -                 | -              | 200,000              | -                | -                       | -                | -                | -                     | 39,507,037         |
| Federal Revenues                               | 3,013,861          | 181,596          | -                  | -                           | 389,602           | 78,114         | -                    | -                | -                       | -                | -                | -                     | 3,663,173          |
| Federal Pass Through                           | 4,500,000          | -                | 4,232,853          | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | 8,732,853          |
| Other State Revenues                           | 12,435,480         | 266,446          | 2,668,480          | 60,240                      | 967,607           | 127,755        | -                    | -                | -                       | -                | -                | -                     | 16,526,007         |
| Other Local Revenues                           | 16,261,750         | 386,830          | 169,096            | 1,720                       | 241,953           | 2,781          | 75,506               | 241,131          | 60,474                  | -                | 54,605           | 1,500,000             | 18,995,847         |
| <b>Total Revenue</b>                           | <b>73,746,279</b>  | <b>2,606,720</b> | <b>7,070,430</b>   | <b>61,961</b>               | <b>1,599,162</b>  | <b>208,650</b> | <b>275,506</b>       | <b>241,131</b>   | <b>60,474</b>           | <b>-</b>         | <b>54,605</b>    | <b>1,500,000</b>      | <b>87,424,918</b>  |
| <b>Expenditures</b>                            |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| Certificated Salaries                          | 13,773,342         | 1,019,312        | -                  | -                           | 33,925            | -              | -                    | -                | -                       | -                | -                | -                     | 14,826,579         |
| Classified Salaries                            | 16,032,363         | 426,298          | -                  | 29,031                      | 408,581           | -              | -                    | -                | -                       | -                | -                | -                     | 16,896,273         |
| Employee Benefits                              | 17,600,418         | 732,234          | -                  | 23,184                      | 226,940           | -              | -                    | -                | -                       | -                | -                | -                     | 18,582,776         |
| Books and Supplies                             | 3,077,662          | 194,396          | -                  | 5,145                       | 265,097           | 211,850        | -                    | -                | -                       | -                | -                | -                     | 3,754,149          |
| Services, Other Operating Expenditures         | 10,978,160         | 281,240          | -                  | 12                          | 568,518           | -              | 512,045              | -                | 1,800                   | -                | -                | 809,786               | 13,151,561         |
| Capital Outlay                                 | 330,178            | 50,000           | -                  | -                           | -                 | -              | -                    | -                | 63,138                  | -                | -                | -                     | 443,315            |
| Other Outgo                                    | -                  | -                | 3,666,527          | -                           | -                 | -              | -                    | -                | -                       | -                | 624,755          | -                     | 4,291,282          |
| Pass Through                                   | 4,500,000          | -                | 4,496,766          | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | 8,996,766          |
| Indirect Costs                                 | (147,908)          | 32,631           | -                  | 2,869                       | 112,409           | -              | -                    | -                | -                       | -                | -                | -                     | 0                  |
| <b>Total Expenditures</b>                      | <b>66,144,214</b>  | <b>2,736,111</b> | <b>8,163,293</b>   | <b>60,240</b>               | <b>1,615,471</b>  | <b>211,850</b> | <b>512,045</b>       | <b>-</b>         | <b>64,938</b>           | <b>-</b>         | <b>624,755</b>   | <b>809,786</b>        | <b>80,942,703</b>  |
| <b>Interfund Transfers</b>                     |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| Transfers In                                   | -                  | -                | -                  | -                           | -                 | 60,850         | -                    | -                | -                       | 3,500,000        | 3,984,956        | -                     | 7,545,806          |
| Transfers Out                                  | (7,545,806)        | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | (7,545,806)        |
| Other Financing Sources                        | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| Contributions                                  | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| <b>Total Transfers</b>                         | <b>(7,545,806)</b> | <b>-</b>         | <b>-</b>           | <b>-</b>                    | <b>-</b>          | <b>60,850</b>  | <b>-</b>             | <b>-</b>         | <b>-</b>                | <b>3,500,000</b> | <b>3,984,956</b> | <b>-</b>              | <b>-</b>           |
| <b>Beginning Balance</b>                       | <b>35,061,027</b>  | <b>1,582,828</b> | <b>1,376,835</b>   | <b>16,435</b>               | <b>146,116</b>    | <b>45,638</b>  | <b>1,378,263</b>     | <b>3,104,802</b> | <b>737,923</b>          | <b>-</b>         | <b>2,254,057</b> | <b>12,059,549</b>     | <b>57,763,474</b>  |
| <b>Audit Adjustment</b>                        | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>                    | <b>-</b>          | <b>-</b>       | <b>-</b>             | <b>-</b>         | <b>-</b>                | <b>-</b>         | <b>-</b>         | <b>-</b>              | <b>-</b>           |
| <b>Adjusted Beginning Balance</b>              | <b>35,061,027</b>  | <b>1,582,828</b> | <b>1,376,835</b>   | <b>16,435</b>               | <b>146,116</b>    | <b>45,638</b>  | <b>1,378,263</b>     | <b>3,104,802</b> | <b>737,923</b>          | <b>-</b>         | <b>-</b>         | <b>12,059,549</b>     | <b>57,763,474</b>  |
| <b>Net Increase (Decrease) in Fund Balance</b> | <b>56,261</b>      | <b>(129,391)</b> | <b>(1,092,863)</b> | <b>1,720</b>                | <b>(16,309)</b>   | <b>57,650</b>  | <b>(236,539)</b>     | <b>241,131</b>   | <b>(4,463)</b>          | <b>3,500,000</b> | <b>3,414,806</b> | <b>690,214</b>        | <b>6,482,217</b>   |
| <b>Ending Fund Balance</b>                     | <b>35,117,288</b>  | <b>1,453,437</b> | <b>283,972</b>     | <b>18,156</b>               | <b>129,807</b>    | <b>103,288</b> | <b>1,141,724</b>     | <b>3,345,933</b> | <b>733,460</b>          | <b>3,500,000</b> | <b>3,414,806</b> | <b>12,749,763</b>     | <b>64,245,690</b>  |
| <b>Components of Ending Fund Balance:</b>      |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| Nonspendable                                   | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| Restricted                                     | 6,939,089          | 419,976          | 283,972            | 18,156                      | 126,921           | 103,288        | -                    | -                | 733,460                 | -                | -                | 12,749,763            | 21,374,625         |
| Committed                                      | -                  | -                | -                  | -                           | -                 | -              | 1,141,724            | -                | -                       | -                | -                | -                     | 1,141,724          |
| Assigned                                       | 28,178,199         | 951,378          | -                  | -                           | 2,886             | -              | -                    | -                | -                       | -                | -                | -                     | 29,132,462         |
| Assigned (Deferred Maintenance)                | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| Committed (COPS)                               | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| Reserve for Economic Certainty                 | -                  | 82,083           | -                  | -                           | -                 | -              | -                    | 3,345,933        | -                       | 3,500,000        | 3,414,806        | -                     | 6,914,806          |
|  |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       | 3,428,017          |

SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2024-25  
2024-25 Adopted Budget

|  | Various<br>General<br>Unrestricted | 06XX<br>Alternative<br>Education | 0830<br>CTEP   | Total<br>Unrestricted | 33XX/65XX<br>Special<br>Education | CATS<br>Categoricals | 8150<br>Routine &<br>Restricted<br>Maintenance | 9XXX<br>Local Programs | Total Restricted   | Total General Fund |
|--|------------------------------------|----------------------------------|----------------|-----------------------|-----------------------------------|----------------------|--|------------------------|--------------------|--------------------|
| <b>Revenues</b>                                |                                    |                                  |                |                       |                                   |                      |  |                        |                    |                    |
| LCFF Revenues                                  | 13,825,017                         | 14,279,617                       | -              | 28,104,634            | 8,875,494                         | -                    | -  | -                      | 8,875,494          | 36,980,128         |
| Federal Revenues                               | -                                  | -                                | -              | -                     | 532,320                           | 1,154,155            | -  | -                      | 1,686,475          | 1,686,475          |
| Federal Pass Through                           | 3,500,000                          | -                                | -              | 3,500,000             | -                                 | -                    | -  | -                      | -                  | 3,500,000          |
| Other State Revenues                           | 313,094                            | -                                | -              | 313,094               | 7,099,260                         | 6,469,659            | -  | -                      | 13,568,920         | 13,882,014         |
| Other Local Revenues                           | 3,025,566                          | -                                | -              | 3,025,566             | 600,000                           | -                    | -  | 8,987,088              | 9,587,088          | 12,612,654         |
| <b>Total Revenue</b>                           | <b>20,663,678</b>                  | <b>14,279,617</b>                | <b>-</b>       | <b>34,943,294</b>     | <b>16,507,074</b>                 | <b>8,223,814</b>     | <b>-</b>                                       | <b>8,987,088</b>       | <b>33,717,977</b>  | <b>68,661,271</b>  |
| <b>Expenditures</b>                            |                                    |                                  |                |                       |                                   |                      |  |                        |                    |                    |
| Certificated Salaries                          | 2,159,954                          | 3,938,029                        | 68,823         | 6,166,806             | 4,236,448                         | 2,815,271            | -  | 1,655,005              | 8,706,724          | 14,873,530         |
| Classified Salaries                            | 7,197,777                          | 2,874,482                        | 54,977         | 9,727,237             | 4,279,520                         | 1,189,710            | 455,390  | 2,150,230              | 8,074,850          | 17,802,087         |
| Employee Benefits                              | 5,513,203                          | 3,727,486                        | 65,509         | 9,306,199             | 5,860,241                         | 3,089,235            | 310,297  | 1,925,057              | 11,184,829         | 20,491,028         |
| Books and Supplies                             | 839,745                            | 817,738                          | 36,950         | 1,694,433             | 69,846                            | 155,177              | 175,300  | 383,682                | 784,005            | 2,478,438          |
| Services, Other Operating Expenditures         | 4,315,285                          | 1,763,806                        | 12,560         | 6,091,652             | 1,697,880                         | 1,174,159            | 413,720  | 2,350,713              | 5,636,471          | 11,728,123         |
| Capital Outlay                                 | 220,000                            | -                                | -              | 220,000               | -                                 | 40,276               | -  | -                      | 40,276             | 260,276            |
| Other Outgo                                    | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Pass Through                                   | 3,500,000                          | -                                | -              | 3,500,000             | -                                 | -                    | -  | -                      | -                  | 3,500,000          |
| Indirect Costs                                 | (3,080,646)                        | 996,097                          | 17,134         | (2,067,416)           | 909,198                           | 496,240              | 106,074  | 434,937                | 1,946,449          | (120,967)          |
| <b>Total Expenditures</b>                      | <b>20,665,318</b>                  | <b>13,717,639</b>                | <b>255,953</b> | <b>34,638,910</b>     | <b>17,053,133</b>                 | <b>8,960,067</b>     | <b>1,460,781</b>                               | <b>8,899,624</b>       | <b>36,373,604</b>  | <b>71,012,514</b>  |
| <b>Interfund Transfers</b>                     |                                    |                                  |                |                       |                                   |                      |  |                        |                    |                    |
| Transfers In                                   | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Transfers Out                                  | (281,540)                          | -                                | -              | (281,540)             | -                                 | -                    | -  | (1,000,000)            | (1,000,000)        | (1,281,540)        |
| Other Financing Sources                        | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Contributions                                  | (1,744,288)                        | (530,772)                        | 255,953        | (2,019,107)           | 546,059                           | -                    | 1,200,000                                      | 273,049                | 2,019,107          | -                  |
| <b>Total Transfers</b>                         | <b>(2,025,828)</b>                 | <b>(530,772)</b>                 | <b>255,953</b> | <b>(2,300,647)</b>    | <b>546,059</b>                    | <b>-</b>             | <b>1,200,000</b>                               | <b>(726,951)</b>       | <b>1,019,107</b>   | <b>(1,281,540)</b> |
| <b>Beginning Balance</b>                       | <b>24,839,120</b>                  | <b>3,339,079</b>                 | <b>-</b>       | <b>28,178,199</b>     | <b>141,817</b>                    | <b>3,052,362</b>     | <b>1,143,794</b>                               | <b>2,601,116</b>       | <b>6,939,089</b>   | <b>35,117,288</b>  |
| <b>Net Increase (Decrease) in Fund Balance</b> | <b>(2,027,469)</b>                 | <b>31,206</b>                    | <b>-</b>       | <b>(1,996,263)</b>    | <b>-</b>                          | <b>(736,253)</b>     | <b>(260,781)</b>                               | <b>(639,487)</b>       | <b>(1,636,521)</b> | <b>(3,632,784)</b> |
| <b>Ending Fund Balance</b>                     | <b>22,811,651</b>                  | <b>3,370,285</b>                 | <b>-</b>       | <b>26,181,936</b>     | <b>141,817</b>                    | <b>2,316,109</b>     | <b>883,013</b>                                 | <b>1,961,629</b>       | <b>5,302,568</b>   | <b>31,484,504</b>  |
| <b>Components of Ending Fund Balance:</b>      |                                    |                                  |                |                       |                                   |                      |  |                        |                    |                    |
| Nonspendable                                   | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Restricted                                     | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Committed                                      | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Assigned                                       | 22,811,651                         | 3,370,285                        | -              | 26,181,936            | 141,817                           | 2,316,109            | 883,013  | 1,961,629              | 5,302,568          | 5,302,568          |
| Assigned (Deferred Maintenance)                | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Committed (COPS)                               | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |
| Reserve for Economic Certainty                 | -                                  | -                                | -              | -                     | -                                 | -                    | -  | -                      | -                  | -                  |

SANTA CRUZ COUNTY OFFICE OF EDUCATION  
 ALL FUNDS SUMMARY 2024-25  
 2024-25 Adopted Budget

|  | Fund 01            | Fund 09          | Fund 10            | Fund 11                     | Fund 12           | Fund 13        | Fund 14              | Fund 17          | Fund 35                 | Fund 40          | Fund 56          | Fund 71               | Total of All Funds |
|--|--------------------|------------------|--------------------|-----------------------------|-------------------|----------------|----------------------|------------------|-------------------------|------------------|------------------|-----------------------|--------------------|
|  | General Fund       | Charter          | SELPA Pass-Through | Adult Education Block Grant | Child Development | Cafeteria      | Deferred Maintenance | Special Reserve  | County Schools Facility | Capital Outlay   | Debt Service     | Retiree Benefit Trust |                    |
| <b>Revenues</b>                                |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| LCFF Revenues                                  | 36,980,128         | 2,025,204        | -                  | -                           | -                 | -              | 200,000              | -                | -                       | -                | -                | -                     | 39,205,332         |
| Federal Revenues                               | 1,686,475          | 166,689          | -                  | -                           | 342,959           | 77,500         | -                    | -                | -                       | -                | -                | -                     | 2,273,623          |
| Federal Pass Through                           | 3,500,000          | -                | 4,046,766          | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | 7,546,766          |
| Other State Revenues                           | 13,882,014         | 272,239          | 3,995,542          | 79,164                      | 896,763           | 151,000        | -                    | -                | -                       | -                | -                | -                     | 19,276,722         |
| Other Local Revenues                           | 12,612,654         | 456,372          | 60,000             | 1,000                       | 265,436           | 2,500          | 40,000               | 120,000          | 30,000                  | -                | 96,000           | 1,700,000             | 15,383,952         |
| <b>Total Revenue</b>                           | <b>68,661,271</b>  | <b>2,920,504</b> | <b>8,102,308</b>   | <b>80,164</b>               | <b>1,505,148</b>  | <b>231,000</b> | <b>240,000</b>       | <b>120,000</b>   | <b>30,000</b>           | <b>-</b>         | <b>96,000</b>    | <b>1,700,000</b>      | <b>83,686,395</b>  |
| <b>Expenditures</b>                            |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| Certificated Salaries                          | 14,873,530         | 1,098,383        | -                  | -                           | 34,943            | -              | -                    | -                | -                       | -                | -                | -                     | 16,006,855         |
| Classified Salaries                            | 17,802,087         | 587,538          | -                  | 12,222                      | 419,402           | -              | -                    | -                | -                       | -                | -                | -                     | 18,821,249         |
| Employee Benefits                              | 20,491,028         | 1,012,765        | -                  | 10,157                      | 270,243           | -              | -                    | -                | -                       | -                | -                | -                     | 21,784,192         |
| Books and Supplies                             | 2,478,438          | 106,982          | -                  | 51,037                      | 63,158            | 231,000        | -                    | -                | -                       | -                | -                | -                     | 2,930,615          |
| Services, Other Operating Expenditures         | 11,728,123         | 324,035          | -                  | -                           | 610,232           | -              | 160,000              | -                | 1,045,000               | -                | -                | 750,847               | 13,573,237         |
| Capital Outlay                                 | 260,276            | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | 624,756          | -                     | 1,305,276          |
| Other Outgo                                    | -                  | -                | 3,995,542          | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | 4,620,298          |
| Pass Through                                   | 3,500,000          | -                | 4,046,766          | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | 7,546,766          |
| Indirect Costs                                 | (120,967)          | 22,022           | -                  | 5,748                       | 93,196            | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| <b>Total Expenditures</b>                      | <b>71,012,514</b>  | <b>3,151,726</b> | <b>8,042,308</b>   | <b>79,164</b>               | <b>1,491,174</b>  | <b>231,000</b> | <b>160,000</b>       | <b>-</b>         | <b>1,045,000</b>        | <b>-</b>         | <b>624,756</b>   | <b>750,847</b>        | <b>86,588,489</b>  |
| <b>Interfund Transfers</b>                     |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| Transfers In                                   | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | 281,540                 | -                | 1,000,000        | -                     | 1,281,540          |
| Transfers Out                                  | (1,281,540)        | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | (1,281,540)        |
| Other Financing Sources                        | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| Contributions                                  | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| <b>Total Transfers</b>                         | <b>(1,281,540)</b> | <b>-</b>         | <b>-</b>           | <b>-</b>                    | <b>-</b>          | <b>-</b>       | <b>-</b>             | <b>-</b>         | <b>281,540</b>          | <b>-</b>         | <b>1,000,000</b> | <b>-</b>              | <b>-</b>           |
| <b>Beginning Balance</b>                       | <b>35,117,288</b>  | <b>1,453,437</b> | <b>283,972</b>     | <b>18,156</b>               | <b>129,807</b>    | <b>103,288</b> | <b>1,141,724</b>     | <b>3,345,933</b> | <b>733,460</b>          | <b>3,500,000</b> | <b>3,414,806</b> | <b>12,749,763</b>     | <b>61,991,633</b>  |
| <b>Net Increase (Decrease) in Fund Balance</b> | <b>(3,632,784)</b> | <b>(231,222)</b> | <b>60,000</b>      | <b>1,000</b>                | <b>13,974</b>     | <b>-</b>       | <b>80,000</b>        | <b>120,000</b>   | <b>(733,460)</b>        | <b>-</b>         | <b>471,244</b>   | <b>949,153</b>        | <b>(2,902,095)</b> |
| <b>Ending Fund Balance</b>                     | <b>31,484,504</b>  | <b>1,222,215</b> | <b>343,972</b>     | <b>19,156</b>               | <b>143,781</b>    | <b>103,288</b> | <b>1,221,724</b>     | <b>3,465,933</b> | <b>-</b>                | <b>3,500,000</b> | <b>3,886,050</b> | <b>13,698,916</b>     | <b>59,089,538</b>  |
| <b>Components of Ending Fund Balance:</b>      |                    |                  |                    |                             |                   |                |                      |                  |                         |                  |                  |                       |                    |
| Nonspendable                                   | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| Restricted                                     | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | -                  |
| Committed                                      | 5,302,568          | 40,2065          | 343,972            | 19,156                      | 139,858           | 103,288        | -                    | -                | -                       | -                | -                | 13,698,916            | 20,009,823         |
| Assigned                                       | 26,181,936         | 725,597          | -                  | -                           | 3,923             | -              | 1,221,724            | -                | -                       | -                | -                | -                     | 1,221,724          |
| Assigned (Deferred Maintenance)                | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | -                | -                     | 26,911,456         |
| Committed (COPS)                               | -                  | -                | -                  | -                           | -                 | -              | -                    | -                | -                       | 3,500,000        | -                | -                     | 3,500,000          |
| Reserve for Economic Certainty                 | -                  | 94,552           | -                  | -                           | -                 | -              | -                    | -                | -                       | -                | 3,886,050        | -                     | 3,886,050          |

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2025-26  
2024-25 Adopted Budget**

|  | Various              |                       | 06XX           |                    | 0830              |                      | 33XX/65XX                        |                  | 8150               |                    | 9XXX |  | Total Restricted | Total General Fund |
|--|----------------------|-----------------------|----------------|--------------------|-------------------|----------------------|----------------------------------|------------------|--------------------|--------------------|------|--|------------------|--------------------|
|  | General Unrestricted | Alternative Education | CTEP           | Total Unrestricted | Special Education | Various Categoricals | Routine & Restricted Maintenance | Local Programs   | Total Restricted   | Total General Fund |      |  |                  |                    |
| <b>Revenues</b>                                |                      |                       |                |                    |                   |                      |                                  |                  |                    |                    |      |  |                  |                    |
| LCFF Revenues                                  | 13,915,935           | 13,988,699            | -              | 27,904,634         | 8,875,494         | -                    | -                                | -                | 8,875,494          | 36,780,128         |      |  |                  |                    |
| Federal Revenues                               | -                    | -                     | -              | -                  | 532,320           | 367,913              | -                                | -                | 900,233            | 900,233            |      |  |                  |                    |
| Federal Pass Through                           | 3,500,000            | -                     | -              | 3,500,000          | -                 | -                    | -                                | -                | -                  | 3,500,000          |      |  |                  |                    |
| Other State Revenues                           | 313,094              | -                     | -              | 313,094            | 7,551,873         | 5,813,920            | -                                | -                | 13,365,794         | 13,678,888         |      |  |                  |                    |
| Other Local Revenues                           | 3,025,566            | -                     | -              | 3,025,566          | -                 | 600,000              | -                                | 8,689,814        | 9,289,814          | 12,315,380         |      |  |                  |                    |
| <b>Total Revenue</b>                           | <b>20,754,596</b>    | <b>13,988,699</b>     | <b>-</b>       | <b>34,743,294</b>  | <b>16,959,687</b> | <b>6,781,833</b>     | <b>-</b>                         | <b>8,689,814</b> | <b>32,431,335</b>  | <b>67,174,629</b>  |      |  |                  |                    |
| <b>Expenditures</b>                            |                      |                       |                |                    |                   |                      |                                  |                  |                    |                    |      |  |                  |                    |
| Certificated Salaries                          | 2,172,534            | 4,022,706             | 69,717         | 6,264,957          | 4,291,522         | 2,493,462            | -                                | 1,536,722        | 8,321,706          | 14,586,663         |      |  |                  |                    |
| Classified Salaries                            | 7,307,983            | 2,454,176             | 55,637         | 9,817,796          | 4,330,875         | 843,068              | 460,855                          | 2,087,128        | 7,721,925          | 17,539,721         |      |  |                  |                    |
| Employee Benefits                              | 5,923,642            | 3,854,440             | 68,628         | 9,846,711          | 6,186,058         | 2,708,280            | 325,557                          | 1,883,088        | 11,102,983         | 20,949,694         |      |  |                  |                    |
| Books and Supplies                             | 776,745              | 817,738               | 36,950         | 1,631,433          | 69,846            | 60,335               | 150,300                          | 349,732          | 630,213            | 2,261,647          |      |  |                  |                    |
| Services, Other Operating Expenditures         | 3,458,738            | 1,763,806             | 12,560         | 5,235,105          | 1,697,880         | 768,035              | 388,720                          | 2,024,970        | 4,879,604          | 10,114,709         |      |  |                  |                    |
| Capital Outlay                                 | 145,000              | -                     | -              | 145,000            | -                 | 10,276               | -                                | -                | 10,276             | 155,276            |      |  |                  |                    |
| Other Outgo                                    | -                    | -                     | -              | -                  | -                 | -                    | -                                | -                | -                  | -                  |      |  |                  |                    |
| Pass Through                                   | 3,500,000            | -                     | -              | 3,500,000          | -                 | -                    | -                                | -                | -                  | 3,500,000          |      |  |                  |                    |
| Indirect Costs                                 | (2,925,153)          | 1,025,962             | 17,134         | (1,882,058)        | 929,566           | 349,593              | 102,159                          | 379,773          | 1,761,091          | (120,967)          |      |  |                  |                    |
| <b>Total Expenditures</b>                      | <b>20,359,488</b>    | <b>13,938,829</b>     | <b>260,626</b> | <b>34,558,944</b>  | <b>17,505,745</b> | <b>7,233,050</b>     | <b>1,427,591</b>                 | <b>8,261,412</b> | <b>34,427,798</b>  | <b>68,986,742</b>  |      |  |                  |                    |
| <b>Interfund Transfers</b>                     |                      |                       |                |                    |                   |                      |                                  |                  |                    |                    |      |  |                  |                    |
| Transfers In                                   | -                    | -                     | -              | -                  | -                 | -                    | -                                | -                | -                  | -                  |      |  |                  |                    |
| Transfers Out                                  | (250,000)            | -                     | -              | (250,000)          | -                 | -                    | -                                | (1,000,000)      | (1,000,000)        | (1,250,000)        |      |  |                  |                    |
| Other Financing Sources                        | -                    | -                     | -              | -                  | -                 | -                    | -                                | -                | -                  | -                  |      |  |                  |                    |
| Contributions                                  | (1,574,545)          | (530,772)             | 260,626        | (1,844,691)        | 546,059           | -                    | 1,200,000                        | 98,633           | 1,844,691          | -                  |      |  |                  |                    |
| <b>Total Transfers</b>                         | <b>(1,824,545)</b>   | <b>(530,772)</b>      | <b>260,626</b> | <b>(2,094,691)</b> | <b>546,059</b>    | <b>-</b>             | <b>1,200,000</b>                 | <b>(901,367)</b> | <b>844,691</b>     | <b>(1,250,000)</b> |      |  |                  |                    |
| <b>Beginning Balance</b>                       | <b>22,811,651</b>    | <b>3,370,285</b>      | <b>-</b>       | <b>26,181,936</b>  | <b>141,817</b>    | <b>2,316,109</b>     | <b>883,013</b>                   | <b>1,961,629</b> | <b>5,302,568</b>   | <b>31,484,504</b>  |      |  |                  |                    |
| <b>Net Increase (Decrease) in Fund Balance</b> | <b>(1,429,437)</b>   | <b>(480,903)</b>      | <b>-</b>       | <b>(1,910,340)</b> | <b>-</b>          | <b>(451,216)</b>     | <b>(227,591)</b>                 | <b>(472,966)</b> | <b>(1,151,773)</b> | <b>(3,062,113)</b> |      |  |                  |                    |
| <b>Ending Fund Balance</b>                     | <b>21,382,214</b>    | <b>2,889,382</b>      | <b>-</b>       | <b>24,271,596</b>  | <b>141,817</b>    | <b>1,864,893</b>     | <b>655,422</b>                   | <b>1,488,663</b> | <b>4,150,795</b>   | <b>28,422,390</b>  |      |  |                  |                    |
| <b>Components of Ending Fund Balance:</b>      |                      |                       |                |                    |                   |                      |                                  |                  |                    |                    |      |  |                  |                    |
| Nonspendable                                   | -                    | -                     | -              | -                  | -                 | -                    | -                                | -                | -                  | -                  |      |  |                  |                    |
| Restricted                                     | -                    | -                     | -              | -                  | 141,817           | 1,864,893            | 655,422                          | 1,488,663        | 4,150,795          | 4,150,795          |      |  |                  |                    |
| Committed                                      | -                    | -                     | -              | -                  | -                 | -                    | -                                | -                | -                  | -                  |      |  |                  |                    |
| Assigned                                       | 21,382,214           | 2,889,382             | -              | 24,271,596         | -                 | -                    | -                                | -                | -                  | 24,271,596         |      |  |                  |                    |
| Assigned (Deferred Maintenance)                | -                    | -                     | -              | -                  | -                 | -                    | -                                | -                | -                  | -                  |      |  |                  |                    |
| Committed (COPS)                               | -                    | -                     | -              | -                  | -                 | -                    | -                                | -                | -                  | -                  |      |  |                  |                    |

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2026-27  
2024-25 Adopted Budget**

|  | Various              |                       | 06XX           |                    | 0830              |                  | 33XX/65XX                        |                  | 8150               |  | 9XXX |  | Total Restricted | Total General Fund |
|--|----------------------|-----------------------|----------------|--------------------|-------------------|------------------|----------------------------------|------------------|--------------------|--|------|--|------------------|--------------------|
|  | General Unrestricted | Alternative Education | CTEP           | Total Unrestricted | Special Education | Various          | Routine & Restricted Maintenance | Local Programs   |                    |  |      |  |                  |                    |
| <b>Revenues</b>                                |                      |                       |                |                    |                   |                  |                                  |                  |                    |  |      |  |                  |                    |
| LCFF Revenues                                  | 13,540,259           | 13,932,437            | -              | 27,472,696         | 8,875,494         | -                | -                                | -                | 36,348,190         |  |      |  |                  |                    |
| Federal Revenues                               | -                    | -                     | -              | -                  | 532,320           | 224,306          | -                                | -                | 756,626            |  |      |  |                  |                    |
| Federal Pass Through                           | 3,500,000            | -                     | -              | 3,500,000          | -                 | -                | -                                | -                | 3,500,000          |  |      |  |                  |                    |
| Other State Revenues                           | 313,094              | -                     | -              | 313,094            | 8,036,053         | 5,621,920        | -                                | -                | 13,971,068         |  |      |  |                  |                    |
| Other Local Revenues                           | 3,025,566            | -                     | -              | 3,025,566          | -                 | 600,000          | -                                | 7,545,613        | 11,171,179         |  |      |  |                  |                    |
| <b>Total Revenue</b>                           | <b>20,378,920</b>    | <b>13,932,437</b>     | <b>-</b>       | <b>34,311,356</b>  | <b>17,443,867</b> | <b>6,446,226</b> | <b>-</b>                         | <b>7,545,613</b> | <b>65,747,063</b>  |  |      |  |                  |                    |
| <b>Expenditures</b>                            |                      |                       |                |                    |                   |                  |                                  |                  |                    |  |      |  |                  |                    |
| Certificated Salaries                          | 2,291,266            | 4,000,002             | 70,624         | 6,361,891          | 4,347,312         | 2,435,388        | -                                | 1,455,371        | 14,599,961         |  |      |  |                  |                    |
| Classified Salaries                            | 7,383,733            | 2,433,626             | 56,305         | 9,873,665          | 4,382,845         | 853,185          | 466,385                          | 1,635,157        | 17,211,237         |  |      |  |                  |                    |
| Employee Benefits                              | 6,123,342            | 3,937,713             | 71,882         | 10,132,937         | 6,540,690         | 2,769,312        | 343,201                          | 1,609,377        | 21,395,517         |  |      |  |                  |                    |
| Books and Supplies                             | 776,788              | 817,738               | 36,950         | 1,631,476          | 69,846            | 60,292           | 150,300                          | 341,885          | 2,253,799          |  |      |  |                  |                    |
| Services, Other Operating Expenditures         | 3,656,000            | 1,763,806             | 12,560         | 5,432,367          | 1,697,880         | 563,321          | 388,720                          | 1,896,002        | 9,978,289          |  |      |  |                  |                    |
| Capital Outlay                                 | 145,000              | -                     | -              | 145,000            | -                 | 10,276           | -                                | -                | 155,276            |  |      |  |                  |                    |
| Other Outgo                                    | -                    | -                     | -              | -                  | -                 | -                | -                                | -                | -                  |  |      |  |                  |                    |
| Pass Through                                   | 3,500,000            | -                     | -              | 3,500,000          | -                 | -                | -                                | -                | 3,500,000          |  |      |  |                  |                    |
| Indirect Costs                                 | (2,838,299)          | 1,025,962             | 17,134         | (1,795,204)        | 951,354           | 325,223          | 102,159                          | 295,501          | (120,967)          |  |      |  |                  |                    |
| <b>Total Expenditures</b>                      | <b>21,037,830</b>    | <b>13,978,847</b>     | <b>265,454</b> | <b>35,282,131</b>  | <b>17,989,926</b> | <b>7,016,997</b> | <b>1,450,764</b>                 | <b>7,233,292</b> | <b>68,973,111</b>  |  |      |  |                  |                    |
| <b>Interfund Transfers</b>                     |                      |                       |                |                    |                   |                  |                                  |                  |                    |  |      |  |                  |                    |
| Transfers In                                   | -                    | -                     | -              | -                  | -                 | -                | -                                | -                | -                  |  |      |  |                  |                    |
| Transfers Out                                  | -                    | -                     | -              | -                  | -                 | -                | -                                | (1,000,000)      | (1,000,000)        |  |      |  |                  |                    |
| Other Financing Sources                        | -                    | -                     | -              | -                  | -                 | -                | -                                | -                | -                  |  |      |  |                  |                    |
| Contributions                                  | (1,579,373)          | (530,772)             | 265,454        | (1,844,691)        | 546,059           | -                | 1,200,000                        | 98,633           | 1,844,691          |  |      |  |                  |                    |
| <b>Total Transfers</b>                         | <b>(1,579,373)</b>   | <b>(530,772)</b>      | <b>265,454</b> | <b>(1,844,691)</b> | <b>546,059</b>    | <b>-</b>         | <b>1,200,000</b>                 | <b>(901,367)</b> | <b>(1,000,000)</b> |  |      |  |                  |                    |
| <b>Beginning Balance</b>                       | <b>21,382,214</b>    | <b>2,889,382</b>      | <b>-</b>       | <b>24,271,596</b>  | <b>141,817</b>    | <b>1,864,893</b> | <b>655,422</b>                   | <b>1,488,663</b> | <b>28,422,390</b>  |  |      |  |                  |                    |
| <b>Net Increase (Decrease) in Fund Balance</b> | <b>(2,238,283)</b>   | <b>(577,183)</b>      | <b>-</b>       | <b>(2,815,466)</b> | <b>-</b>          | <b>(570,771)</b> | <b>(250,764)</b>                 | <b>(589,047)</b> | <b>(4,226,048)</b> |  |      |  |                  |                    |
| <b>Ending Fund Balance</b>                     | <b>19,143,931</b>    | <b>2,312,199</b>      | <b>-</b>       | <b>21,456,130</b>  | <b>141,817</b>    | <b>1,294,122</b> | <b>404,658</b>                   | <b>899,616</b>   | <b>24,196,342</b>  |  |      |  |                  |                    |
| <b>Components of Ending Fund Balance:</b>      |                      |                       |                |                    |                   |                  |                                  |                  |                    |  |      |  |                  |                    |
| Nonspendable Restricted Assigned               | -                    | -                     | -              | -                  | -                 | -                | -                                | -                | -                  |  |      |  |                  |                    |
| Committed (COPS)                               | -                    | -                     | -              | -                  | -                 | -                | -                                | -                | -                  |  |      |  |                  |                    |
| Assigned (Deferred Maintenance)                | 19,143,931           | 2,312,199             | -              | 21,456,130         | 141,817           | 1,294,122        | 404,658                          | 899,616          | 24,196,342         |  |      |  |                  |                    |
| <b>Total</b>                                   | <b>19,143,931</b>    | <b>2,312,199</b>      | <b>-</b>       | <b>21,456,130</b>  | <b>141,817</b>    | <b>1,294,122</b> | <b>404,658</b>                   | <b>899,616</b>   | <b>24,196,342</b>  |  |      |  |                  |                    |
| <b>Assigned (Deferred Maintenance)</b>         | <b>-</b>             | <b>-</b>              | <b>-</b>       | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>                         | <b>-</b>         | <b>-</b>           |  |      |  |                  |                    |
| <b>Committed (COPS)</b>                        | <b>-</b>             | <b>-</b>              | <b>-</b>       | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>                         | <b>-</b>         | <b>-</b>           |  |      |  |                  |                    |
| <b>Total</b>                                   | <b>19,143,931</b>    | <b>2,312,199</b>      | <b>-</b>       | <b>21,456,130</b>  | <b>141,817</b>    | <b>1,294,122</b> | <b>404,658</b>                   | <b>899,616</b>   | <b>24,196,342</b>  |  |      |  |                  |                    |
| <b>Assigned (Deferred Maintenance)</b>         | <b>-</b>             | <b>-</b>              | <b>-</b>       | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>                         | <b>-</b>         | <b>-</b>           |  |      |  |                  |                    |
| <b>Committed (COPS)</b>                        | <b>-</b>             | <b>-</b>              | <b>-</b>       | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>                         | <b>-</b>         | <b>-</b>           |  |      |  |                  |                    |
| <b>Total</b>                                   | <b>19,143,931</b>    | <b>2,312,199</b>      | <b>-</b>       | <b>21,456,130</b>  | <b>141,817</b>    | <b>1,294,122</b> | <b>404,658</b>                   | <b>899,616</b>   | <b>24,196,342</b>  |  |      |  |                  |                    |

# Other Forms

**Form A - Average Daily Attendance**

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

**Form CASH - Cashflow Worksheet**

**Form ICR - Indirect Cost Rate Worksheet**

**Form PGM - EPA (Summary by Function)**

**Form L - Lottery**



| Description  | 2023-24 Estimated Actuals |            |            | 2024-25 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)  |                           |            |            |                   |                      |                      |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI   |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year   |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

| Description  | 2023-24 Estimated Actuals |                  |                  | 2024-25 Budget    |                      |                      |
|--|---------------------------|------------------|------------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA       | Funded ADA       | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>B. COUNTY OFFICE OF EDUCATION</b>   |                           |                  |                  |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>   |                           |                  |                  |                   |                      |                      |
| a. County Group Home and Institution Pupils  |                           |                  |                  |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps  | 27.50                     | 34.48            | 66.67            | 30.00             | 30.00                | 54.21                |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                      | 833.30                    | 880.00           | 880.00           | 871.20            | 871.20               | 880.00               |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | <b>860.80</b>             | <b>914.48</b>    | <b>946.67</b>    | <b>901.20</b>     | <b>901.20</b>        | <b>934.21</b>        |
| <b>2. District Funded County Program ADA</b>   |                           |                  |                  |                   |                      |                      |
| a. County Community Schools  |                           |                  |                  |                   |                      |                      |
| b. Special Education-Special Day Class   | 84.55                     | 84.55            | 84.55            | 54.70             | 54.70                | 54.70                |
| c. Special Education-NPS/LCI   |                           |                  |                  |                   |                      |                      |
| d. Special Education Extended Year   | 6.35                      | 6.35             | 6.35             | 6.35              | 6.35                 | 6.35                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools |                           |                  |                  |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |                  |                  |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>                                     | <b>90.90</b>              | <b>90.90</b>     | <b>90.90</b>     | <b>61.05</b>      | <b>61.05</b>         | <b>61.05</b>         |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | <b>951.70</b>             | <b>1,005.38</b>  | <b>1,037.57</b>  | <b>962.25</b>     | <b>962.25</b>        | <b>995.26</b>        |
| <b>4. Adults in Correctional Facilities</b>  |                           |                  |                  |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  | <b>34,403.23</b>          | <b>34,403.23</b> | <b>34,403.23</b> | <b>34,133.34</b>  | <b>34,133.34</b>     | <b>34,133.34</b>     |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |                  |                  |                   |                      |                      |

| Description   | 2023-24 Estimated Actuals |            |            | 2024-25 Budget    |                      |                      |
|---|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|   | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. |                           |            |            |                   |                      |                      |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.    |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  | 155.41                    | 155.41     | 155.41     | 150.00            | 150.00               | 150.00               |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School Funded County Program ADA</b>  |                           |            |            |                   |                      |                      |
| a. County Community Schools   |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class  |                           |            |            |                   |                      |                      |
| c. Special Education-NPS/LCI  |                           |            |            |                   |                      |                      |
| d. Special Education Extended Year  |                           |            |            |                   |                      |                      |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools                                |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 155.41                    | 155.41     | 155.41     | 150.00            | 150.00               | 150.00               |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 155.41                    | 155.41     | 155.41     | 150.00            | 150.00               | 150.00               |

| 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                   | 76,426,130.85        |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All                  | All                             | 1000-7999                   | 3,836,788.50         |
| 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                   | 1,992,356.18         |
| 2. Capital Outlay   | All except 7100-7199 | All except 5000-5999            | 6000-6999 except 6600, 6910 | 380,177.54           |
| 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                   | 7,545,805.75         |
| 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) |   |     |                         | 14,428,547.10                           |
| D. Plus additional MOE expenditures:   | All   | All | 1000-7143,<br>7300-7439 | 3,199.72                                |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)   |   |     | minus<br>8000-8699      |   |
| 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)        |   |     |                         | 58,163,994.97                           |
| <b>Section II - Expenditures Per ADA</b>   |   |     |                         | <b>2023-24 Annual ADA/Exps. Per ADA</b> |
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)                 |   |     |                         | 1,069.89                                |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |   |     |                         | 54,364.46                               |

| Section III -<br>MOE<br>Calculation<br>(For data<br>collection<br>only. Final<br>determination<br>will be done<br>by CDE)  | Total         | Per ADA   |
|--|---------------|-----------|
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 48,841,531.21 | 45,368.15 |
| 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)  | 48,841,531.21 | 45,368.15 |
| B. Required effort (Line A.2 times 90%)  | 43,957,378.09 | 40,831.34 |
| C. Current year expenditures (Line I.E and Line II.B)  | 58,163,994.97 | 54,364.46 |
| 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><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>  |                    |                      |
| Description of Adjustments   | Total Expenditures | Expenditures Per ADA |
|  |                    |                      |
|  |                    |                      |
|  |                    |                      |
|  |                    |                      |
| <p>Total adjustments to base expenditures</p>  | 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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
 (Functions 7200-7700, goals 0000 and 9000) 3,915,364.75
- 2. Contracted general administrative positions not paid through pay roll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, 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 pay roll (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) 44,508,070.78

**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) 8.80%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

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

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. 0.00

**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) 3,489,059.36
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
 (Function 7700, objects 1000-5999, minus Line B10) 1,109,604.77

|   |               |
|---|---------------|
| 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)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)   | 306,994.23    |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)   | 27,130.96     |
| 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)  | 5,008,613.56  |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | (55,102.11)   |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 4,953,511.45  |
| <b>B. Base Costs</b>  |               |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 23,232,209.07 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 17,204,710.47 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)   | 6,625,077.60  |
| 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)  | 1,892,356.18  |
| 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)   | 1,088,174.20  |
| 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)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 2,785,049.35  |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 1,131,620.75  |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 3,181,576.52  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 1,329,035.40  |
| 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)  | 57,371.62     |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 1,366,939.29  |
| 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)   | 59,956,631.58 |
| <b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>   |               |
| <b>(For information only - not for use when claiming/recovering indirect costs)</b>   |               |
| (Line A8 divided by Line B19)   | 8.35%         |
| <b>D. Preliminary Proposed Indirect Cost Rate</b>   |               |
| <b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>  |               |
| (Line A10 divided by Line B19)  | 8.26%         |

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

|  |              |
|--|--------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | 5,008,613.56 |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |              |
| 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         |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |              |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.27%) 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  | (55,102.11)  |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | (55,102.11)  |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |              |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |              |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | 8.26%        |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-27551.05) is applied to the current year calculation and the remainder (\$-27551.06) is deferred to one or more future years:   | 8.31%        |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-18367.37) is applied to the current year calculation and the remainder (\$-36734.74) is deferred to one or more future years:  | 8.32%        |
| LEA request for Option 1, Option 2, or Option 3  | 1            |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | (55,102.11)  |

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     | 97,759.31  | 8,084.69                                       | 8.27%     |
| 01   | 3183     | 50,618.82  | 4,186.18                                       | 8.27%     |
| 01   | 3212     | 165,042.53   | 13,649.01                                      | 8.27%     |
| 01   | 3213     | 902,651.95   | 74,649.71                                      | 8.27%     |
| 01   | 3310     | 411,733.10   | 28,106.34                                      | 6.83%     |
| 01   | 3327     | 13,213.26  | 1,092.74                                       | 8.27%     |
| 01   | 3385     | 94,489.70  | 7,814.30                                       | 8.27%     |
| 01   | 4035     | 20,027.71  | 1,656.29                                       | 8.27%     |
| 01   | 5630     | 127,663.14   | 10,557.74                                      | 8.27%     |
| 01   | 5632     | 10,265.94  | 848.99   | 8.27%     |
| 01   | 5810     | 924,949.21   | 64,743.21                                      | 7.00%     |
| 01   | 6018     | 2,368,056.59   | 195,838.28                                     | 8.27%     |
| 01   | 6054     | 36,583.46  | 3,025.45                                       | 8.27%     |
| 01   | 6057     | 60,226.16  | 4,980.70                                       | 8.27%     |
| 01   | 6333     | 184,723.38   | 15,276.62                                      | 8.27%     |
| 01   | 6388     | 593,327.63   | 23,167.42                                      | 3.90%     |
| 01   | 6500     | 12,564,559.76  | 784,987.83                                     | 6.25%     |
| 01   | 6510     | 734,527.68   | 44,585.90                                      | 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     | 129,404.10   | 10,701.72                                      | 8.27%     |
| 01   | 6762     | 478,919.37   | 39,606.63                                      | 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   | 7422     | 81,145.55  | 6,710.00                                       | 8.27%     |
| 01   | 7810     | 468,927.35   | 38,648.91                                      | 8.24%     |
| 01   | 8150     | 955,342.14   | 73,244.28                                      | 7.67%     |
| 01   | 9010     | 9,232,105.07   | 544,830.54                                     | 5.90%     |
| 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%     |

|    |      |            |           |       |
|----|------|------------|-----------|-------|
| 09 | 6762 | 78,239.59  | 6,470.41  | 8.27% |
| 11 | 6391 | 57,371.62  | 2,868.58  | 5.00% |
| 12 | 5035 | 246,604.79 | 19,939.36 | 8.09% |
| 12 | 5055 | 49,059.76  | 4,057.24  | 8.27% |
| 12 | 5160 | 64,598.69  | 5,342.31  | 8.27% |
| 12 | 6045 | 7,468.31   | 435.69    | 5.83% |
| 12 | 6100 | 2,311.81   | 191.19    | 8.27% |
| 12 | 6102 | 63,232.18  | 5,229.30  | 8.27% |
| 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 | 238,535.28 | 19,726.87 | 8.27% |

Budget, July 1  
 2023-24 Estimated Actuals  
**LOTTERY REPORT**  
 Revenues, Expenditures and  
 Ending Balances - All Funds

| Description   | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals       |
|---|---------------------------------------|---|---|--|--------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                             |                                       |   |   |  |              |
| 1. Adjusted Beginning Fund Balance  | 9791-9795                             | 798,911.62                                  | 19,774.28   | 203,028.93   | 1,021,714.83 |
| 2. State Lottery Revenue  | 8560                                  | 201,929.00                                  |   | 79,585.00  | 281,514.00   |
| 3. Other Local Revenue  | 8600-8799                             | 0.00  |   | 0.00   | 0.00         |
| 4. Transfers from Funds of Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |   | 0.00   | 0.00         |
| 5. Contributions from Unrestricted Resources (Total must be zero)           | 8980                                  | 0.00  |   |  | 0.00         |
| 6. Total Available (Sum Lines A1 through A5)                                |                                       | 1,000,840.62                                | 19,774.28   | 282,613.93   | 1,303,228.83 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                             |                                       |   |   |  |              |
| 1. Certificated Salaries  | 1000-1999                             | 45,000.00                                   |   | 0.00   | 45,000.00    |
| 2. Classified Salaries  | 2000-2999                             | 30,000.00                                   |   | 0.00   | 30,000.00    |
| 3. Employee Benefits  | 3000-3999                             | 5,202.07                                    |   | 0.00   | 5,202.07     |
| 4. Books and Supplies   | 4000-4999                             | 44,544.50                                   |   | 29,045.00  | 73,589.50    |
| 5. a. Services and Other Operating Expenditures (Resource 1100)             | 5000-5999                             | 1,200.00                                    |   |  | 1,200.00     |
| b. Services and Other Operating Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |   | 0.00   | 0.00         |
| c. Duplicating Costs for Instructional Materials (Resource 6300)            | 5100, 5710, 5800                      |   |   | 10,000.00  | 10,000.00    |
| 6. Capital Outlay   | 6000-6999                             | 0.00  |   | 0.00   | 0.00         |
| 7. Tuition  | 7100-7199                             | 0.00  |   |  | 0.00         |
| 8. Interagency Transfers Out  |                                       |   |   |  |              |
| a. To Other Districts, County Offices, and Charter Schools                  | 7211, 7212, 7221,<br>7222, 7281, 7282 | 0.00  |   |  | 0.00         |
| b. To JPAs and All Others   | 7213, 7223, 7283,<br>7299             | 0.00  |   |  | 0.00         |
| 9. Transfers of Indirect Costs  | 7300-7399                             | 0.00  |   |  | 0.00         |
| 10. Debt Service  | 7400-7499                             | 0.00  |   |  | 0.00         |
| 11. All Other Financing Uses  | 7630-7699                             | 0.00  |   |  | 0.00         |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 ) |                                       | 125,946.57                                  | 0.00  | 39,045.00  | 164,991.57   |
| <b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>                | 979Z                                  | 874,894.05                                  | 19,774.28   | 243,568.93   | 1,138,237.26 |
| <b>D. COMMENTS:</b>   |                                       |   |   |  |              |
| Access to online instructional curriculum and materials.                    |                                       |   |   |  |              |

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

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

SANTA CRUZ COUNTY OFFICE OF EDUCATION  
2023-24 ESTIMATED ACTUALS FORM CASH

|                            |           | 2023-24 Budget<br>Estimated Actuals | July               | August            | September         | October            | November          | December          | January            | February          | March             | April             | May               | June               | Accruals          | TOTAL              |
|----------------------------|-----------|-------------------------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|--------------------|
| <b>A. Beginning Cash</b>   | 9110      | <b>39,646,980.33</b>                | 39,646,980         | 35,326,872        | 34,401,373        | 33,566,195         | 29,103,016        | 28,187,484        | 34,643,179         | 32,673,460        | 33,163,413        | 34,243,616        | 40,207,236        | 40,762,063         | 35,282,401        | 39,646,980         |
| <b>B. Receipts</b>         |           |                                     |                    |                   |                   |                    |                   |                   |                    |                   |                   |                   |                   |                    |                   |                    |
| Revenue Limit:             | 8010-8019 | <b>22,683,324</b>                   | 727,274            | 727,274           | 2,608,382         | 1,309,092          | 1,309,092         | 2,608,527         | 1,309,092          | 1,931,177         | 3,967,850         | 1,931,177         | 2,679,299         | 1,171,497          | 403,590           | 22,683,324         |
| State Aid                  | 8020-8079 | <b>15,051,629</b>                   | -                  | 65,267            | 220,001           | 31,189             | 17,517            | 6,711,578         | 1,114,686          | 82,261            | 15,115            | 5,784,042         | 1,004,777         | 5,197              | -                 | 15,051,629         |
| Property Tax               | 8080-8099 | <b>(199,764)</b>                    | -                  | -                 | -                 | -                  | -                 | -                 | -                  | -                 | -                 | 236               | -                 | (200,000)          | -                 | (199,764)          |
| Other                      | 8100-8299 | <b>7,513,861</b>                    | 13,889             | 768,942           | -                 | 630,382            | 464,045           | 34,320.00         | 106,473            | 1,171,576         | 810,387           | 94,493            | 68,701            | 2,252,078          | 1,098,575         | 7,513,861          |
| Federal Revenues           | 8300-8599 | <b>12,435,480</b>                   | 52,985             | 149,954           | 331,052           | 412,023            | 2,269,384         | 727,094           | 711,501            | 882,145           | 870,484           | 2,072,701         | 830,289           | 2,214,316          | 911,553           | 12,435,480         |
| Other State Rev            | 8600-8799 | <b>16,261,750</b>                   | 1,547,958          | 461,586           | 965,566           | 847,300            | 991,837           | 997,734.10        | 305,892            | 1,687,263         | 843,709           | 2,276,349         | 1,666,195         | 3,042,106.53       | 628,254           | 16,261,750         |
| Other Local Rev            | 8910-8929 | -                                   | -                  | -                 | -                 | -                  | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | -                 | -                  |
| Interfund Transfers        | 8931-8979 | -                                   | -                  | -                 | -                 | -                  | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | -                 | -                  |
| All Other Financing        |           | -                                   | -                  | -                 | -                 | -                  | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | -                 | -                  |
| <b>Total Receipts</b>      |           | <b>73,746,279</b>                   | <b>2,342,106</b>   | <b>2,173,023</b>  | <b>4,125,001</b>  | <b>3,229,986</b>   | <b>5,051,875</b>  | <b>11,079,253</b> | <b>3,547,643</b>   | <b>5,754,423</b>  | <b>6,507,544</b>  | <b>12,158,997</b> | <b>6,249,261</b>  | <b>8,485,195</b>   | <b>3,041,972</b>  | <b>73,746,279</b>  |
| <b>C. Disbursements</b>    |           |                                     |                    |                   |                   |                    |                   |                   |                    |                   |                   |                   |                   |                    |                   |                    |
| Certificated Salary        | 1000-1999 | <b>13,773,342</b>                   | 404,822            | 1,269,830         | 1,223,301         | 1,230,465          | 1,236,669         | 1,261,111         | 1,261,804          | 1,195,750         | 1,234,709         | 1,219,969         | 1,195,947         | 600,000            | 438,967           | 13,773,342         |
| Classified Salary          | 2000-2999 | <b>16,032,363</b>                   | 807,919            | 1,321,066         | 1,283,592         | 1,375,674          | 1,395,846         | 1,431,361         | 1,331,811          | 1,359,296         | 1,413,882         | 1,440,392         | 1,442,238         | 1,000,284          | 429,002           | 16,032,364         |
| Employee Benefits          | 3000-3999 | <b>17,600,418</b>                   | 683,461            | 1,406,692         | 1,403,439         | 1,428,371          | 1,507,930         | 1,505,756         | 1,497,537          | 1,502,280         | 1,522,010         | 1,534,182         | 1,529,425         | 1,621,638          | 457,696           | 17,600,418         |
| Supplies/Services          | 4000-5999 | <b>14,055,821</b>                   | 1,530,287          | 719,460           | 583,651           | 889,630            | 548,874           | (207,593)         | 855,641            | 738,547           | 883,948           | 1,164,147         | 574,341           | 3,168,232          | 2,606,656         | 14,055,821         |
| Capital Outlays            | 6000-6599 | <b>330,178</b>                      | -                  | 87,112            | 39,979            | 46,476             | -                 | 93,951            | -                  | 841,956           | 646,053           | 10,195            | 46,498            | 5,966              | -                 | 330,178            |
| Other Outgo                | 7000-7499 | <b>4,352,092</b>                    | -                  | -                 | 701,634           | 4,653              | -                 | 685,360           | -                  | -                 | -                 | (13,624)          | -                 | 1,490,713          | -                 | 4,352,092          |
| Interfund Transf Out       | 7600-7629 | <b>7,545,806</b>                    | -                  | -                 | -                 | -                  | -                 | -                 | 576,073            | -                 | -                 | 1,405,328         | 498,901           | 5,026,012.40       | 34,838            | 7,545,806          |
| Other Financing Uses       | 7630-7699 | -                                   | -                  | -                 | -                 | -                  | -                 | -                 | -                  | -                 | -                 | -                 | -                 | -                  | -                 | -                  |
| <b>Total Disbursements</b> |           | <b>73,690,019</b>                   | <b>3,426,489</b>   | <b>4,804,160</b>  | <b>5,235,595</b>  | <b>4,975,269</b>   | <b>4,689,319</b>  | <b>4,769,946</b>  | <b>5,522,866</b>   | <b>5,637,829</b>  | <b>5,700,603</b>  | <b>6,760,589</b>  | <b>5,287,351</b>  | <b>12,912,845</b>  | <b>3,967,159</b>  | <b>73,690,020</b>  |
| Accounts Receivable        | 9120-9330 | 2,066,415                           | (1,117,003)        | 1,678,739         | 376,560           | 888,482            | 244,539           | (32,605)          | (59,507)           | 66,542            | 20,188            | 533,638           | 7,578             | (540,795)          | -                 | 2,066,415          |
| Accounts Payable           | 9510-9659 | (7,412,440)                         | (2,118,722)        | 26,899            | (101,144)         | (3,606,376)        | (1,522,627)       | 178,993           | 65,010             | 306,818           | 253,075           | 31,574            | (414,661)         | (511,277)          | -                 | (7,412,440)        |
| <b>D. Net Cash Flow</b>    |           |                                     | <b>(4,320,109)</b> | <b>(925,499)</b>  | <b>(835,178)</b>  | <b>(4,463,179)</b> | <b>(915,532)</b>  | <b>6,455,696</b>  | <b>(1,969,720)</b> | <b>489,954</b>    | <b>1,080,203</b>  | <b>5,963,619</b>  | <b>554,827</b>    | <b>(5,479,662)</b> | <b>(925,187)</b>  | <b>(5,289,766)</b> |
| <b>E. Ending Cash</b>      |           |                                     | <b>35,326,872</b>  | <b>34,401,373</b> | <b>33,566,195</b> | <b>29,103,016</b>  | <b>28,187,484</b> | <b>34,643,179</b> | <b>32,673,460</b>  | <b>33,163,413</b> | <b>34,243,616</b> | <b>40,207,236</b> | <b>40,762,063</b> | <b>35,282,401</b>  | <b>34,357,214</b> | <b>34,357,214</b>  |

ACTUAL = BLUE  
TENTATIVE = PURPLE  
PROJECTED = ORANGE

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

| Description  |                       | Amount              |
|--|-----------------------|---------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                       |                       |                     |
|  | <b>Object Codes</b>   |                     |
| Adjusted Beginning Fund Balance  | 9791-9795             | 0.00                |
| LCFF Sources   | 8010-8099             | 5,877,156.00        |
| Federal Revenue  | 8100-8299             | 0.00                |
| Other State Revenue  | 8300-8599             | 0.00                |
| Other Local Revenue  | 8600-8799             | 0.00                |
| All Other Financing Sources and Contributions                                      | 8900-8999             | 0.00                |
| Unearned Revenue   | 9650                  | 0.00                |
| <b>TOTAL AVAILABLE</b>   |                       | <b>5,877,156.00</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                       |                       |                     |
|  | <b>Function Codes</b> |                     |
| <b>(Objects 1000-7999)</b>   |                       |                     |
| Instruction  | 1000-1999             | 5,877,156.00        |
| Instruction-Related Services   | 2000-2999             | 0.00                |
| Pupil Services   | 3000-3999             | 0.00                |
| Ancillary Services   | 4000-4999             | 0.00                |
| Community Services   | 5000-5999             | 0.00                |
| Enterprise   | 6000-6999             | 0.00                |
| General Administration   | 7000-7999             | 0.00                |
| Plant Services   | 8000-8999             | 0.00                |
| Other Outgo  | 9000-9999             | 0.00                |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>                                 |                       | <b>5,877,156.00</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |                       | <b>0.00</b>         |
| <b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>                     |                       |                     |
| Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)          |                       | 5,877,156.00        |
| Indirect Costs (Objects 7310 and 7350)   |                       | 0.00                |
| Indirect Costs divided by Eligible Expenditures                                    |                       | 0.00%               |

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

09 1400 0 Education Protection Account

| Description  |                       | Amount           |
|--|-----------------------|------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                       |                       |                  |
|  | <b>Object Codes</b>   |                  |
| Adjusted Beginning Fund Balance  | 9791-9795             | 0.00             |
| LCFF Sources   | 8010-8099             | 27,000.00        |
| Federal Revenue  | 8100-8299             | 0.00             |
| Other State Revenue  | 8300-8599             | 0.00             |
| Other Local Revenue  | 8600-8799             | 0.00             |
| All Other Financing Sources and Contributions                                      | 8900-8999             | 0.00             |
| Unearned Revenue   | 9650                  | 0.00             |
| <b>TOTAL AVAILABLE</b>   |                       | <b>27,000.00</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                       |                       |                  |
|  | <b>Function Codes</b> |                  |
| <b>(Objects 1000-7999)</b>   |                       |                  |
| Instruction  | 1000-1999             | 27,000.00        |
| Instruction-Related Services   | 2000-2999             | 0.00             |
| Pupil Services   | 3000-3999             | 0.00             |
| Ancillary Services   | 4000-4999             | 0.00             |
| Community Services   | 5000-5999             | 0.00             |
| Enterprise   | 6000-6999             | 0.00             |
| General Administration   | 7000-7999             | 0.00             |
| Plant Services   | 8000-8999             | 0.00             |
| Other Outgo  | 9000-9999             | 0.00             |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>                                 |                       | <b>27,000.00</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |                       | <b>0.00</b>      |
| <b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>                     |                       |                  |
| Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)          |                       | 27,000.00        |
| Indirect Costs (Objects 7310 and 7350)   |                       | 0.00             |
| Indirect Costs divided by Eligible Expenditures                                    |                       | 0.00%            |

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

09 1400 0 Education Protection Account

| Description  |                       | Amount              |
|--|-----------------------|---------------------|
| <b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                       |                       |                     |
|  | <b>Object Codes</b>   |                     |
| Adjusted Beginning Fund Balance  | 9791-9795             | 0.00                |
| LCFF Sources   | 8010-8099             | 5,904,156.00        |
| Federal Revenue  | 8100-8299             | 0.00                |
| Other State Revenue  | 8300-8599             | 0.00                |
| Other Local Revenue  | 8600-8799             | 0.00                |
| All Other Financing Sources and Contributions                                      | 8900-8999             | 0.00                |
| Unearned Revenue   | 9650                  | 0.00                |
| <b>TOTAL AVAILABLE</b>   |                       | <b>5,904,156.00</b> |
| <b>EXPENDITURES AND OTHER FINANCING USES</b>                                       |                       |                     |
|  | <b>Function Codes</b> |                     |
| <b>(Objects 1000-7999)</b>   |                       |                     |
| Instruction  | 1000-1999             | 5,904,156.00        |
| Instruction-Related Services   | 2000-2999             | 0.00                |
| Pupil Services   | 3000-3999             | 0.00                |
| Ancillary Services   | 4000-4999             | 0.00                |
| Community Services   | 5000-5999             | 0.00                |
| Enterprise   | 6000-6999             | 0.00                |
| General Administration   | 7000-7999             | 0.00                |
| Plant Services   | 8000-8999             | 0.00                |
| Other Outgo  | 9000-9999             | 0.00                |
| <b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>                                 |                       | <b>5,904,156.00</b> |
| <b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b> |                       | <b>0.00</b>         |
| <b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>                     |                       |                     |
| Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)          |                       | 5,904,156.00        |
| Indirect Costs (Objects 7310 and 7350)   |                       | 0.00                |
| Indirect Costs divided by Eligible Expenditures                                    |                       | 0.00%               |