2023-24

Unaudited Actuals



September 19, 2024

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals Summary of Unaudited Actual Data Submission

44 10447 0000000 Form CA E8A15Z3HR1(2023-24)

Printed: 9/15/2024 9:44 A

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$19,421,646.13
	Appropriations Subject to Limit	\$19,421,646.13
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	7.37%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

Unaudited Actuals FINANCIAL REPORTS 2023-24 Unaudited Actuals County Office of Education Certification

44 10447 0000000 Form CA E8A15Z3HR1(2023-24)

Printed: 9/15/2024 9:44 A

of Public Instruction:	
	is hereby prepared and filed by the County Superintendent of Schools
	Date:
County Superintendent/Designee	
(Original signature required)	
on on the unaudited actual reports, please of ducation:	contact:
on on the unaudited actual reports, please of ducation:	contact:
	contact:
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ducation:	contact:
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4	ACTUAL FINANCIAL REPORT. This report Code sections 41010 and 1628. County Superintendent/Designee

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.



			202	23-24 Unaudited Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8	3010-8099	28,470,308.00	9,570,644.00	38,040,952.00	28,104,634.00	8,875,494.00	36,980,128.00	-2.89
2) Federal Revenue	8	3100-8299	3,529,293.47	2,905,295.96	6,434,589.43	3,500,000.00	1,686,475.14	5,186,475.14	-19.49
3) Other State Revenue	8	3300-8599	304,724.63	12,482,396.47	12,787,121.10	313,093.95	13,568,919.57	13,882,013.52	8.69
4) Other Local Revenue	8	3600-8799	3,699,614.38	11,938,025.98	15,637,640.36	3,025,566.32	9,587,087.88	12,612,654.20	-19.39
5) TOTAL, REVENUES			36,003,940.48	36,896,362.41	72,900,302.89	34,943,294.27	33,717,976.59	68,661,270.86	-5.89
B. EXPENDITURES									
1) Certificated Salaries	1	1000-1999	5,948,212.47	8,038,354.65	13,986,567.12	6,166,805.86	8,706,723.67	14,873,529.53	6.39
2) Classified Salaries	2	2000-2999	8,630,423.25	8,018,549.22	16,648,972.47	9,727,237.13	8,074,849.90	17,802,087.03	6.99
3) Employ ee Benefits	3	3000-3999	7,238,694.52	10,576,342.03	17,815,036.55	9,306,198.62	11,184,829.00	20,491,027.62	15.09
4) Books and Supplies	4	1000-4999	947,861.47	783,238.09	1,731,099.56	1,694,432.92	784,004.80	2,478,437.72	43.29
5) Services and Other Operating Expenditures	5	5000-5999	4,009,259.73	4,926,599.72	8,935,859.45	6,091,651.52	5,636,471.39	11,728,122.91	31.2
6) Capital Outlay	6	6000-6999	324,211.58	0.00	324,211.58	220,000.00	40,276.00	260,276.00	-19.7
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,529,293.47	0.00	3,529,293.47	3,500,000.00	0.00	3,500,000.00	-0.8
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	(2,132,039.97)	1,985,696.87	(146,343.10)	(2,067,416.13)	1,946,449.34	(120,966.79)	-17.3
9) TOTAL, EXPENDITURES			28,495,916.52	34,328,780.58	62,824,697.10	34,638,909.92	36,373,604.10	71,012,514.02	13.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,508,023.96	2,567,581.83	10,075,605.79	304,384.35	(2,655,627.51)	(2,351,243.16)	-123.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8	3900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7	7600-7629	7,423,827.75	1,145,867.76	8,569,695.51	281,540.07	1,000,000.00	1,281,540.07	-85.0
2) Other Sources/Uses									
a) Sources	8	3930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses	7	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	8	3980-8999	(1,538,089.33)	1,538,089.33	0.00	(2,019,107.18)	2,019,107.18	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,961,917.08)	392,221.57	(8,569,695.51)	(2,300,647.25)	1,019,107.18	(1,281,540.07)	-85.09
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,453,893.12)	2,959,803.40	1,505,910.28	(1,996,262.90)	(1,636,520.33)	(3,632,783.23)	-341.2
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,662,482.58	6,398,542.50	35,061,025.08	27,208,589.46	9,358,345.90	36,566,935.36	4.39
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0

			202	3-24 Unaudited Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			28,662,482.58	6,398,542.50	35,061,025.08	27,208,589.46	9,358,345.90	36,566,935.36	4.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,662,482.58	6,398,542.50	35,061,025.08	27,208,589.46	9,358,345.90	36,566,935.36	4.3%
2) Ending Balance, June 30 (E + F1e)			27,208,589.46	9,358,345.90	36,566,935.36	25,212,326.56	7,721,825.57	32,934,152.13	-9.9%
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	1,462.26	0.00	1,462.26	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,358,345.90	9,358,345.90	0.00	7,722,848.12	7,722,848.12	-17.5%
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	27,207,127.20	0.00	27,207,127.20	25,212,326.56	0.00	25,212,326.56	-7.3%
MAA Programs	0000	9780	969,650.18		969, 650. 18			0.00	
Differentiated Assistance	0000	9780	473, 178. 49		473, 178.49			0.00	
SMAA Admin	0000	9780	2,921,468.37		2,921,468.37			0.00	
Classified Credential Program	0000	9780	126,080.87		126,080.87			0.00	
Mandated Cost Program	0000	9780	2,446,796.32		2,446,796.32			0.00	
Safety Program	0000	9780	79,953.07		79,953.07			0.00	
Alternative Education	0000	9780	3,470,425.23		3, 470, 425. 23			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Educational & Administrative Operations	0000	9780	15,631,947.24		15, 631, 947. 24			0.00	
Fund 01 Lottery	1100	9780	887,627.43		887,627.43			0.00	
MAA Programs	0000	9780			0.00	929,700.80		929, 700. 80	
Differentiated Assistance	0000	9780			0.00	802,311.90		802,311.90	
SMAA Admin	0000	9780			0.00	3,024,107.03		3, 024, 107. 03	
Classified Credential Program	0000	9780			0.00	126,080.87		126,080.87	
Mandated Cost Program	0000	9780			0.00	2,551,538.32		2, 551, 538.32	
Safety Program	0000	9780			0.00	61,316.07		61,316.07	
Alternative Education	0000	9780			0.00	3,501,631.06		3, 501, 631.06	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	
Educational & Administrative Operations	0000	9780			0.00	13, 035, 388. 30		13, 035, 388. 30	

			200	23-24 Unaudited Actua	le .		2024-25 Budget		
Proprietion	Bassimas Cadas	Object	Unrestricted	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
Description	Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)	C & F
Fund 01 Lottery	1100	9780			0.00	980, 252. 21		980, 252. 21	
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		9769	0.00	0.00	0.00	0.00	(1,022.55)	(1,022.55)	New
		3130	0.00	0.00	0.00	0.00	(1,022.99)	(1,022.55)	inew
G. ASSETS 1) Cash									
a) in County Treasury		9110	32,165,546.84	4,855,710.65	37,021,257.49				
Fair Value Adjustment to Cash in County Treasury		9111	(1,047,495.19)	0.00	(1,047,495.19)				
b) in Banks		9120	0.00	54,319.05	54,319.05				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,165,745.42	6,262,241.50	7,427,986.92				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	427,148.31	0.00	427,148.31				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	1,462.26	0.00	1,462.26				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			32,712,407.64	11,172,271.20	43,884,678.84				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,485,318.18	1,333,966.54	5,819,284.72				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,018,500.00	64,511.67	1,083,011.67				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	415,447.09	415,447.09				
6) TOTAL, LIABILITIES			5,503,818.18	1,813,925.30	7,317,743.48				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				

			202	23-24 Unaudited Actua	Is		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			27,208,589.46	9,358,345.90	36,566,935.36				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	19,532,586.31	0.00	19,532,586.31	16,701,933.00	0.00	16,701,933.00	-14.5%
Education Protection Account State Aid - Current Year		8012	2,637,383.00	0.00	2,637,383.00	5,775,143.00	0.00	5,775,143.00	119.0%
State Aid - Prior Years		8019	(154,766.00)	0.00	(154,766.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	62,502.61	0.00	62,502.61	61,685.00	0.00	61,685.00	-1.3%
Timber Yield Tax		8022	10,378.14	0.00	10,378.14	6,497.00	0.00	6,497.00	-37.4%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,565,061.10	0.00	13,565,061.10	12,955,961.00	0.00	12,955,961.00	-4.5%
Unsecured Roll Taxes		8042	293,193.52	0.00	293,193.52	259,653.00	0.00	259,653.00	-11.4%
Prior Years' Taxes		8043	39,695.55	0.00	39,695.55	25,424.00	0.00	25,424.00	-36.0%
Supplemental Taxes		8044	210,619.98	0.00	210,619.98	314,172.00	0.00	314,172.00	49.2%
Education Revenue Augmentation Fund (ERAF)		8045	566,834.57	0.00	566,834.57	93,777.00	0.00	93,777.00	-83.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,471,110.72	0.00	1,471,110.72	985,883.00	0.00	985,883.00	-33.0%
Penalties and Interest from Delinquent Taxes		8048	5,279.77	0.00	5,279.77	0.00	0.00	0.00	-100.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Roy alties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	1,072.73	0.00	1,072.73	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			38,240,952.00	0.00	38,240,952.00	37,180,128.00	0.00	37,180,128.00	-2.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)		(200,000.00)	(200,000.00)		(200,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(9,570,644.00)	9,570,644.00	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%
TOTAL, LCFF SOURCES			28,470,308.00	9,570,644.00	38,040,952.00	28,104,634.00	8,875,494.00	36,980,128.00	-2.8%

			20	23-24 Unaudited Actua	ls		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	440,925.44	440,925.44	0.00	429,016.00	429,016.00	-2.7%
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%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	3,529,293.47	0.00	3,529,293.47	3,500,000.00	0.00	3,500,000.00	-0.8%
Title I, Part A, Basic	3010	8290		259,774.19	259,774.19		348,398.31	348,398.31	34.1%
Title I, Part D, Local Delinquent Programs	3025	8290		103,159.24	103,159.24		103,023.00	103,023.00	-0.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		24,641.00	24,641.00		21,684.00	21,684.00	-12.0%
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%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		191,258.99	191,258.99		329,001.00	329,001.00	72.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,768,927.10	1,768,927.10	0.00	352,048.83	352,048.83	-80.1%
TOTAL, FEDERAL REVENUE			3,529,293.47	2,905,295.96	6,434,589.43	3,500,000.00	1,686,475.14	5,186,475.14	-19.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		4,580,578.73	4,580,578.73		6,141,452.47	6,141,452.47	34.1%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	970,037.00	970,037.00	0.00	820,736.73	820,736.73	-15.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			20	23-24 Unaudited Actua	ls		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	246,368.76	125,532.40	371,901.16	183,408.95	74,607.03	258,015.98	-30.6%
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		218,703.73	218,703.73		266,605.00	266,605.00	21.9%
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	(55, 186. 13)	6,587,544.61	6,532,358.48	16,143.00	6,265,518.34	6,281,661.34	-3.8%
TOTAL, OTHER STATE REVENUE			304,724.63	12,482,396.47	12,787,121.10	313,093.95	13,568,919.57	13,882,013.52	8.6%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,145,867.76	1,145,867.76	0.00	1,000,000.00	1,000,000.00	-12.7%
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%

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Unaudited Actuals
County School Service Fund
Unrestricted and Restricted
Expenditures by Object

44 10447 0000000 Form 01 E8A15Z3HR1(2023-24)

			202	23-24 Unaudited Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	1,535,771.07	0.00	1,535,771.07	1,500,000.00	0.00	1,500,000.00	-2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	352,075.81	0.00	352,075.81	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	1,231,900.76	7,832,715.99	9,064,616.75	1,413,203.32	6,997,513.88	8,410,717.20	-7.2%
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	579,866.74	2,959,442.23	3,539,308.97	112,363.00	1,589,574.00	1,701,937.00	-51.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,699,614.38	11,938,025.98	15,637,640.36	3,025,566.32	9,587,087.88	12,612,654.20	-19.3%
TOTAL, REVENUES			36,003,940.48	36,896,362.41	72,900,302.89	34,943,294.27	33,717,976.59	68,661,270.86	-5.8%

California Dept of Education

SACS Financial Reporting Software - SACS V10.1

File: Fund-A, Version 7

			20	23-24 Unaudited Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,544,384.77	5,364,718.87	7,909,103.64	2,901,393.38	5,521,526.12	8,422,919.50	6.5%
Certificated Pupil Support Salaries		1200	152,628.61	687,401.65	840,030.26	158,153.00	1,289,244.75	1,447,397.75	72.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,598,686.84	1,277,215.22	3,875,902.06	2,741,455.43	1,210,722.12	3,952,177.55	2.0%
Other Certificated Salaries		1900	652,512.25	709,018.91	1,361,531.16	365,804.05	685,230.68	1,051,034.73	-22.8%
TOTAL, CERTIFICATED SALARIES			5,948,212.47	8,038,354.65	13,986,567.12	6,166,805.86	8,706,723.67	14,873,529.53	6.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	586,418.84	3,602,563.27	4,188,982.11	794,581.42	4,092,502.45	4,887,083.87	16.7%
Classified Support Salaries		2200	1,145,183.45	2,328,571.05	3,473,754.50	1,441,454.86	2,221,946.61	3,663,401.47	5.5%
Classified Supervisors' and Administrators' Salaries		2300	2,162,362.18	692,249.34	2,854,611.52	2,583,778.32	695,696.21	3,279,474.53	14.9%
Clerical, Technical and Office Salaries		2400	4,099,209.35	1,081,450.49	5,180,659.84	4,834,922.53	817,319.67	5,652,242.20	9.1%
Other Classified Salaries		2900	637,249.43	313,715.07	950,964.50	72,500.00	247,384.96	319,884.96	-66.4%
TOTAL, CLASSIFIED SALARIES			8,630,423.25	8,018,549.22	16,648,972.47	9,727,237.13	8,074,849.90	17,802,087.03	6.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	787,734.23	2,628,216.92	3,415,951.15	1,101,528.49	2,648,684.28	3,750,212.77	9.8%
PERS		3201-3202	1,697,240.87	2,259,273.50	3,956,514.37	2,558,747.22	2,178,064.18	4,736,811.40	19.7%
OASDI/Medicare/Alternative		3301-3302	727,427.37	717,452.58	1,444,879.95	818,139.15	741,809.68	1,559,948.83	8.0%
Health and Welfare Benefits		3401-3402	3,110,644.96	4,063,324.31	7,173,969.27	3,936,176.56	4,664,108.61	8,600,285.17	19.9%
Unemploy ment Insurance		3501-3502	6,434.52	7,698.76	14,133.28	7,628.34	8,131.85	15,760.19	11.5%
Workers' Compensation		3601-3602	268,723.92	296,210.93	564,934.85	298,735.75	316,442.65	615,178.40	8.9%
OPEB, Allocated		3701-3702	640,488.65	604,165.03	1,244,653.68	585,243.11	627,587.75	1,212,830.86	-2.6%
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			7,238,694.52	10,576,342.03	17,815,036.55	9,306,198.62	11,184,829.00	20,491,027.62	15.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	958.03	233,545.22	234,503.25	148,000.00	17,200.00	165,200.00	-29.6%
Books and Other Reference Materials		4200	18,079.71	51,283.36	69,363.07	90,735.00	30,754.00	121,489.00	75.1%
Materials and Supplies		4300	582,114.00	430,612.16	1,012,726.16	884,302.92	682,730.05	1,567,032.97	54.7%
Noncapitalized Equipment		4400	346,709.73	67,797.35	414,507.08	571,395.00	53,320.75	624,715.75	50.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			947,861.47	783,238.09	1,731,099.56	1,694,432.92	784,004.80	2,478,437.72	43.2%
SERVICES AND OTHER OPERATING EXPENDITU	RES								
Subagreements for Services		5100	0.00	550,411.05	550,411.05	0.00	560,500.00	560,500.00	1.8%
Travel and Conferences		5200	190,181.45	213,475.75	403,657.20	319,778.60	365,486.48	685,265.08	69.8%

			20:	23-24 Unaudited Actual	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Dues and Memberships		5300	74,761.18	7,545.00	82,306.18	79,550.00	9,451.00	89,001.00	8.1%
Insurance		5400 - 5450	187,951.21	751.05	188,702.26	274,766.00	500.00	275,266.00	45.9%
Operations and Housekeeping Services		5500	280,064.05	25,993.64	306,057.69	377,385.00	25,975.00	403,360.00	31.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	438,861.39	1,590,411.10	2,029,272.49	579,065.64	1,655,659.15	2,234,724.79	10.1%
Transfers of Direct Costs		5710	(143,778.00)	143,778.00	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	2,831,138.36	2,348,416.69	5,179,555.05	4,343,684.20	2,865,511.16	7,209,195.36	39.2%
Communications		5900	168,004.09	49,067.44	217,071.53	265,324.08	23,410.60	288,734.68	33.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,009,259.73	4,926,599.72	8,935,859.45	6,091,651.52	5,636,471.39	11,728,122.91	31.2%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	324,211.58	0.00	324,211.58	220,000.00	40,276.00	260,276.00	-19.7%
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			324,211.58	0.00	324,211.58	220,000.00	40,276.00	260,276.00	-19.7%
OTHER OUTGO (excluding Transfers of Indirect	Costs)								
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	3,529,293.47	0.00	3,529,293.47	3,500,000.00	0.00	3,500,000.00	-0.8%
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%

			20	23-24 Unaudited Actua	s		2024-25 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	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)			3,529,293.47	0.00	3,529,293.47	3,500,000.00	0.00	3,500,000.00	-0.8%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	OSTS								
Transfers of Indirect Costs		7310	(1,985,696.87)	1,985,696.87	0.00	(1,946,449.34)	1,946,449.34	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(146,343.10)	0.00	(146,343.10)	(120,966.79)	0.00	(120,966.79)	-17.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,132,039.97)	1,985,696.87	(146,343.10)	(2,067,416.13)	1,946,449.34	(120,966.79)	-17.3%
TOTAL, EXPENDITURES			28,495,916.52	34,328,780.58	62,824,697.10	34,638,909.92	36,373,604.10	71,012,514.02	13.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	118,500.00	0.00	118,500.00	0.00	0.00	0.00	-100.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,305,327.75	1,145,867.76	8,451,195.51	281,540.07	1,000,000.00	1,281,540.07	-84.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,423,827.75	1,145,867.76	8,569,695.51	281,540.07	1,000,000.00	1,281,540.07	-85.0%
OTHER SOURCES/USES									

			2023-24 Unaudited Actuals 2024-25 Budget						
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,582,448.33)	1,582,448.33	0.00	(2,019,107.18)	2,019,107.18	0.00	0.0%
Contributions from Restricted Revenues		8990	44,359.00	(44,359.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,538,089.33)	1,538,089.33	0.00	(2,019,107.18)	2,019,107.18	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(8,961,917.08)	392,221.57	(8,569,695.51)	(2,300,647.25)	1,019,107.18	(1,281,540.07)	-85.0%

			2023-24 Unaudited Actuals				2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	28,470,308.00	9,570,644.00	38,040,952.00	28,104,634.00	8,875,494.00	36,980,128.00	-2.8%
2) Federal Revenue		8100-8299	3,529,293.47	2,905,295.96	6,434,589.43	3,500,000.00	1,686,475.14	5,186,475.14	-19.4%
3) Other State Revenue		8300-8599	304,724.63	12,482,396.47	12,787,121.10	313,093.95	13,568,919.57	13,882,013.52	8.6%
4) Other Local Revenue		8600-8799	3,699,614.38	11,938,025.98	15,637,640.36	3,025,566.32	9,587,087.88	12,612,654.20	-19.3%
5) TOTAL, REVENUES			36,003,940.48	36,896,362.41	72,900,302.89	34,943,294.27	33,717,976.59	68,661,270.86	-5.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,750,521.20	15,324,052.51	21,074,573.71	7,163,440.58	16,646,871.67	23,810,312.25	13.0%
2) Instruction - Related Services	2000-2999		9,130,716.00	7,440,152.24	16,570,868.24	9,505,023.34	6,942,407.29	16,447,430.63	-0.7%
3) Pupil Services	3000-3999		1,052,720.61	5,422,093.74	6,474,814.35	1,608,469.04	6,481,530.19	8,089,999.23	24.9%
4) Ancillary Services	4000-4999		10,206.00	16,230.36	26,436.36	10,206.00	23,902.60	34,108.60	29.0%
5) Community Services	5000-5999		368,532.77	1,402,676.85	1,771,209.62	350,167.55	1,384,553.12	1,734,720.67	-2.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,859,912.75	2,304,730.56	9,164,643.31	10,077,694.04	2,131,598.43	12,209,292.47	33.2%
8) Plant Services	8000-8999		1,794,013.72	2,418,844.32	4,212,858.04	2,423,909.37	2,762,740.80	5,186,650.17	23.1%
9) Other Outgo	9000-9999	Except 7600- 7699	3,529,293.47	0.00	3,529,293.47	3,500,000.00	0.00	3,500,000.00	-0.8%
10) TOTAL, EXPENDITURES			28,495,916.52	34,328,780.58	62,824,697.10	34,638,909.92	36,373,604.10	71,012,514.02	13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,508,023.96	2,567,581.83	10,075,605.79	304,384.35	(2,655,627.51)	(2,351,243.16)	-123.3%
D. OTHER FINANCING SOURCES/USES									
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	7,423,827.75	1,145,867.76	8,569,695.51	281,540.07	1,000,000.00	1,281,540.07	-85.0%
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	(1,538,089.33)	1,538,089.33	0.00	(2,019,107.18)	2,019,107.18	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,961,917.08)	392,221.57	(8,569,695.51)	(2,300,647.25)	1,019,107.18	(1,281,540.07)	-85.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	_		(1,453,893.12)	2,959,803.40	1,505,910.28	(1,996,262.90)	(1,636,520.33)	(3,632,783.23)	-341.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	28,662,482.58	6,398,542.50	35,061,025.08	27,208,589.46	9,358,345.90	36,566,935.36	4.3%

			202	23-24 Unaudited Actua	Is		2024-25 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	27,208,589.46	9,358,345.90	36,566,935.36	4.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,662,482.58	6,398,542.50	35,061,025.08	27,208,589.46	9,358,345.90	36,566,935.36	4.3%
2) Ending Balance, June 30 (E + F1e)			27,208,589.46	9,358,345.90	36,566,935.36	25,212,326.56	7,721,825.57	32,934,152.13	-9.9%
Components of Ending Fund Balance									
a) Nonspendable									
Rev olv ing 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	1,462.26	0.00	1,462.26	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	9,358,345.90	9,358,345.90	0.00	7,722,848.12	7,722,848.12	-17.5%
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	27,207,127.20	0.00	27,207,127.20	25,212,326.56	0.00	25,212,326.56	-7.3%
MAA Programs	0000	9780	969,650.18		969, 650. 18			0.00	
Differentiated Assistance	0000	9780	473, 178. 49		473, 178. 49			0.00	
SMAA Admin	0000	9780	2,921,468.37		2,921,468.37			0.00	
Classified Credential Program	0000	9780	126,080.87		126,080.87			0.00	
Mandated Cost Program	0000	9780	2,446,796.32		2,446,796.32			0.00	
Safety Program	0000	9780	79,953.07		79, 953.07			0.00	
Alternative Education	0000	9780	3,470,425.23		3, 470, 425. 23			0.00	
Special Projects	0000	9780	200,000.00		200,000.00			0.00	
Educational & Administrative Operations	0000	9780	15,631,947.24		15, 631, 947. 24			0.00	
Fund 01 Lottery	1100	9780	887,627.43		887, 627.43			0.00	
MAA Programs	0000	9780			0.00	929,700.80		929, 700. 80	
Differentiated Assistance	0000	9780			0.00	802,311.90		802,311.90	
SMAA Admin	0000	9780			0.00	3,024,107.03		3,024,107.03	
Classified Credential Program	0000	9780			0.00	126,080.87		126,080.87	
Mandated Cost Program	0000	9780			0.00	2,551,538.32		2,551,538.32	
Safety Program	0000	9780			0.00	61,316.07		61,316.07	
Alternative Education	0000	9780			0.00	3,501,631.06		3,501,631.06	
Special Projects	0000	9780			0.00	200,000.00		200,000.00	

			20	2023-24 Unaudited Actuals			2024-25 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F	
Educational & Administrative Operations	0000	9780			0.00	13, 035, 388. 30		13, 035, 388. 30		
Fund 01 Lottery	1100	9780			0.00	980, 252. 21		980, 252. 21		
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	(1,022.55)	(1,022.55)	New	

Unaudited Actuals County School Service Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6018	Student Support and Enrichment Block Grant	290,914.88	290,914.88
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	509,159.69	399,081.01
6266	Educator Effectiveness, FY 2021-22	165,720.07	165,720.07
6300	Lottery: Instructional Materials	278,308.24	342,915.27
6332	CA Community Schools Partnership Act - Implementation Grant	109,924.38	142,157.44
6333	CA Community Schools Partnership Act - Coordination Grant	403,416.55	403,416.55
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	871,570.57	871,570.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	306,276.02	306,276.02
6620	Reversing Opioid Overdoses	25,998.00	25,998.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	136,545.00	120,324.45
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	107,241.45	0.00
7399	LCFF Equity Multiplier	139,997.00	160,470.79
7435	Learning Recovery Emergency Block Grant	868,526.00	226,153.39
7810	Other Restricted State	135,375.94	188,745.38
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,275,183.35	1,014,402.70
9010	Other Restricted Local	3,630,617.74	2,991,130.58
Total, Restricted Balance		9,358,345.90	7,722,848.12

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



					E8A15Z3HR1(2023-2
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,024,361.00	2,025,204.00	0.0%
2) Federal Revenue		8100-8299	167,423.76	166,689.00	-0.4%
3) Other State Revenue		8300-8599	286,746.94	272,239.00	-5.19
4) Other Local Revenue		8600-8799	374,406.80	456,372.00	21.99
5) TOTAL, REVENUES			2,852,938.50	2,920,504.00	2.49
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	998,330.51	1,098,383.00	10.09
2) Classified Salaries		2000-2999	413,730.47	587,538.40	42.0
3) Employ ee Benefits		3000-3999	735,648.06	1,012,765.13	37.7
4) Books and Supplies		4000-4999	119,948.09	106,981.90	-10.8
5) Services and Other Operating Expenditures		5000-5999	259,334.57	324,035.10	24.9
6) Capital Outlay		6000-6999	46,607.70	0.00	-100.0
7) Other Outgo (evaluding Transfers of Indirect Costs)		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	33,496.70	22,022.46	-34.3
9) TOTAL, EXPENDITURES			2,607,096.10	3,151,725.99	20.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			245,842.40	(231,221.99)	-194.1
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES		0900-0999	0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245,842.40	(231,221.99)	-194.1
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,582,828.48	1,828,670.88	15.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,582,828.48	1,828,670.88	15.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,582,828.48	1,828,670.88	15.5
2) Ending Balance, June 30 (E + F1e)			1,828,670.88	1,597,448.89	-12.6
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	323,771.46	329,571.46	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	1,504,899.42	1,267,877.43	-15.8
Career Advancement Charter LCFF/Base	0000	9780	1,338,214.28		
Career Advancement Charter 3% Reserve	0000	9780	78,213.00		
Career Advancement Charter Lottery	1100	9780	88,472.14		
Career Advancement Charter LCFF/Base	0000	9780	20, 7, 2, 74	1,071,303.29	
Career Advancement Charter 3% Reserve	0000	9780		94,552.00	
	1100	9780		102,022.14	
Career Advancement Charter Lottery	1100	9780	0.00		0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties			0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash			1,907,968.40		
a) in County Treasury		9110			

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Fair Value Adjustment to Cash in County Treasury		9111	(53,854.78)		
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	158,024.68		
4) Due from Grantor Gov ernment		9290	0.00		
5) Due from Other Funds		9310	30,852.44		
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			2,042,990.74		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	144,836.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	69,483.69		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			214,319.86		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,828,670.88		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,993,279.00	1,994,122.00	0.0
Education Protection Account State Aid - Current Year		8012	31,082.00	31,082.00	0.0
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			2,024,361.00	2,025,204.00	0.0
FEDERAL REVENUE					
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 Delinguent 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, 3150, 3155, 3180, 3182, 4037, 4124,	8290	0.00	0.00	0.0
	4126, 4127, 4128, 5630		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	(14,172.24)	0.00	-100.0

E8A15Z3HR1(2023-2-							
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference		
TOTAL, FEDERAL REVENUE			167,423.76	166,689.00	-0.4%		
OTHER STATE REVENUE							
Other State Apportionments							
Special Education Master Plan							
Current Year	6500	8311	129,280.00	136,591.00	5.7%		
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	7,576.00	8,339.00	10.1%		
Lottery - Unrestricted and Instructional Materials		8560	55,182.33	37,350.00	-32.3%		
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	94,708.61	89,959.00	-5.0%		
TOTAL, OTHER STATE REVENUE			286,746.94	272,239.00	-5.1%		
OTHER LOCAL REVENUE							
Sales							
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%		
Sale of Publications		8632	0.00	0.00	0.0%		
Food Service Sales		8634	0.00	0.00	0.0%		
All Other Sales		8639	0.00	0.00	0.0%		
Leases and Rentals		8650	0.00	0.00	0.0%		
Interest		8660	57,228.46	55,000.00	-3.9%		
Net Increase (Decrease) in the Fair Value of Investments		8662	2,374.83	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	314,267.85	401,372.00	27.7%		
All Other Local Revenue		8699	535.66	0.00	-100.0%		
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			374,406.80	456,372.00	21.9%		
TOTAL, REVENUES			2,852,938.50	2,920,504.00	2.4%		
CERTIFICATED SALARIES							
Certificated Teachers' Salaries		1100	908,037.11	937,460.72	3.2%		
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			998,330.51	1,098,383.00	10.0%		
CLASSIFIED SALARIES							
Classified Instructional Salaries		2100	58,855.96	78,635.67	33.6%		
Classified Support Salaries		2200	279,803.69	391,459.94	39.9%		
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%		
Clerical, Technical and Office Salaries		2400	75,070.82	94,862.91	26.4%		
Other Classified Salaries		2900	0.00	22,579.88	New		
			1	==,:::::50			

Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

Michael Scheme 1987						E8A15Z3HR1(2023-24
Management Man	Description	Resource Codes	Object Codes			
	TOTAL, CLASSIFIED SALARIES			413,730.47	587,538.40	42.0%
PERSISTED 1935-000 1945-000	EMPLOYEE BENEFITS					
Description of Marcial Description 100-1000 100-1	STRS		3101-3102	261,299.62	299,750.05	14.7%
Manipart Maritan Mar	PERS		3201-3202	86,404.50	144,128.11	66.8%
Semilar	OASDI/Medicare/Alternative		3301-3302	48,746.44	60,112.18	23.3%
Woods of Compensation 500-1000 359-3750 31.98-38 98.79 OREA Activate Circitoryses 378-3752 0.00 0.00 0.00 OREA Activate Circitoryses 378-3752 0.00 0.00 0.00 TOTAL DESCRIPTION 775-54400 10.102-7553 0.00 0.00 MORN AND SERVER 400 10.00 0.00 0.00 0.00 MORN AND SERVER 400 10.00 0.00 0.00 0.00 Books and California Activated Activated 400 10.00 0.00 0.00 0.00 Books and Subread 400 10.00 0.00	Health and Welfare Benefits		3401-3402	260,209.97	412,581.19	58.6%
CMENN Accessed 3791-3702 3,000.00 3,000 3,	Unemployment Insurance		3501-3502	697.97	834.76	19.6%
OPER ADMICE Propospoes (7575-7572)	Workers' Compensation		3601-3602	25,257.35	31,989.51	26.7%
Color Colo	OPEB, Allocated		3701-3702	53,032.21	63,369.33	19.5%
TOTAL, DEPONTED ENIORITIS 735,040.00 1,912,785.10 37,700.00 JORDONG AND DURPLES 400 0.00 0.00 0.00 Approved Tombooks and Green Curricula Materials 4100 0.00 0.00 0.00 Approved Tombooks and Green Curricula Materials 4100 0.00 137,780 0.00 0.00 Final 4100 113,780.00 0.00 0.00 0.00 0.00 0.00 Final 4100 119,840.00 10,00 0.00 1.00 0.00 0.00 0.00 1.00	OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
	Other Employee Benefits		3901-3902	0.00	0.00	0.0%
Agrows of Controls and Controls Melerials	TOTAL, EMPLOYEE BENEFITS			735,648.06	1,012,765.13	37.7%
Books and Other For entere Internates 4200 558.78 1,50.00 10	BOOKS AND SUPPLIES					
Meterola and Sipplies	Approved Textbooks and Core Curricula Materials		4100	0.00	8,000.00	Nev
Nonegajiarises Equipment	Books and Other Reference Materials		4200	558.78	1,500.00	168.4%
Product	Materials and Supplies		4300	113,769.00	90,481.90	-20.5%
1000000000000000000000000000000000000	Noncapitalized Equipment		4400	5,620.31	7,000.00	24.5%
Subspice Service Ser	Food		4700	0.00	0.00	0.0%
Subgraphments for Services	TOTAL, BOOKS AND SUPPLIES			119,948.09	106,981.90	-10.8%
Tarsel and Conferences	SERVICES AND OTHER OPERATING EXPENDITURES					
Dues and Memberships 5300 637,50 3,200,00 40,800,00 Insurance \$400,640 14,202,50 17,400,74 22,82 Corperations and Moise-leeping Services \$500 0.00 0.00 0.00 Rorfals, Leases, Repairs, and Noncaptalized Improvements \$600 0.00 0.00 0.00 Transfers of Direct Costs - Interfund \$750 13,474,00 10,024,00 24,13 Transfers of Direct Costs - Interfund \$600 209,873,42 200,803,00 24,13 Transfers of Direct Costs - Interfund \$600 209,873,42 200,003,00 24,13 Cortical Statistics of Contract Costs (Contractive) \$600 209,873,42 200,003,00 24,60 Cortical Statistics (Contractive) \$600 \$29,334,57 24,005,00 20,00 20,00 Early Transfers Of Order Costs \$600 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$000 \$0	Subagreements for Services		5100	0.00	0.00	0.0%
Insurance \$400.5450 \$14,200.50 \$17,400.70 \$2.55 \$1	Travel and Conferences		5200	10,446.83	20,900.00	100.1%
Operations and Housekeeping Services 5500 0.00 0.00 0.00 Rentals, Leases, Repairs, and Honcapitalized Improvements 5600 0.00 0.00 0.00 Transfers of Direct Costs - Interfund 5750 13.474.00 10.224.00 24.4 Professional/Consulting Services and Operating Expenditures 5800 20.9374.2 20.933.03 24.1 COMMINISTED CONTROL 5800 20.9374.2 20.933.03 24.1 COMMINISTED CONTROL 5800 20.9374.2 20.933.03 24.1 COMINISTED CONTROL CON	Dues and Memberships		5300	637.50	3,250.00	409.8%
Rentals, Lesses, Repairs, and Noncapitalized Improvements 5600 0.00 0.00 0.00 Transfers of Direct Costs 5710 0.00 0.00 0.00 Transfers of Direct Costs - Interfund 5750 13,4740 0.0224,00 2.44 Poff-essional/Consulting Services and Operating Expenditures 5800 10,573.2 280,503.38 2.44 Communications 5800 10,573.42 280,503.38 2.44 Communications 5800 10,573.22 210,500.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 0.00	Insurance		5400-5450	14,230.50	17,490.74	22.9%
Transfers of Direct Costs - Interfund 976 13,474.00 10,224.00 2.01 Transfers of Direct Costs - Interfund 976 13,474.00 10,224.00 2.01 Transfers of Direct Costs - Interfund 976 13,474.00 10,224.00 2.01 Transfers of Direct Costs - Interfund 976 13,474.00 10,224.00 2.01 Transfers of Direct Costs - Interfund 9760 13,000 20,9373.42 20,033.00 2.01 TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 9700 11,672.32 11,540.00 2.02 TOTAL SERVICES AND OTHER OPERATING EXPENDITURES 9700 11,672.32 11,540.00 2.02 TOTAL SERVICES AND OTHER OPERATING EXPENDITURES 9700 10,670 2.00 TOTAL CAPITAL OUTLAY Land 16100 10,00 10	Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Transfers of Direct Costs - Intertund 5750 13,474 00 10,224 00 24,119 Professional/Consulting Services and Operating Expenditures 5800 20,973.42 20,830.30 20,30 20,373.42 11,154 00 20,20 20,707 LL, SERVICES AND OTHER OPERATING EXPENDITURES 5800 10,573.23 11,154 00 20,30 ZAPITAL OUTLAY Land 6100 0.00 0.00 0.00 Land Improvements 61000 0.00 0.00 0.00 Buildings and Improvements of Buildings 6300 0.00 0.00 0.00 Equipment 6400 44,600.70 0.00 0.00 Equipment Replacement 6400 44,600.70 0.00 0.00 Equipment Replacement 6400 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 Equipment 8500 0.00 0.00 0.00 Equipment 1000 0.00 0.00 0.00 Equipment 1000 0.00 0.00 Equipment 1000 0.00 0.00 0.00 Equipment 1000 0.00 0.00 0.00 Equipment 1000 0.0	Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	Transfers of Direct Costs		5710	0.00	0.00	0.0%
Communications 5900 10.572.32 11,540.00 9.22 TOTAL SERVICES AND OTHER OPERATING EXPENDITURES 259,334.67 324,035.10 2.48 ACRITAL OUTLAY 6100 0.00 0.00 0.00 Land Improvements 6170 0.00 0.00 0.00 Buildings and Improvements of Buildings 6200 0.00 0.00 0.00 Books and Media for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 0.00 Equipment 6400 46,807.70 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 0.00 Equipment Replacement 6500 0.00 0.00 0.00 0.00 Subscription Assets 6700 0.00 0.00 0.00 0.00 TOTAL, CAPITAL OUTLAY 46,807.70 0.00 0.00 0.00 TUBION Transfers of Indirect Costs 711 0.00 0.00 0.00 TUBION Transfers of County Offices 7141 0.00	Transfers of Direct Costs - Interfund		5750	13,474.00	10,224.00	-24.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES 28.934.57 324.935.10 24.95	Professional/Consulting Services and Operating Expenditures		5800	209,973.42	260,630.36	24.1%
Capacita	Communications		5900	10,572.32	11,540.00	9.2%
Land Improvements 6100 0.00 0.00 0.00 Land Improvements 6170 0.00 0.00 0.00 Books and Might for New School Libraries or Major Expansion of School Libraries 6300 0.00 0.00 0.00 Equipment 6400 46,607.70 0.00 0.00 0.00 Equipment Replacement 6600 0.00 0.00 0.00 0.00 Subscription Assets 6700 0.00 0.00 0.00 0.00 TOTAL, CAPITAL OUTLAY 48,607.70 0.00 </td <td>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</td> <td></td> <td></td> <td>259,334.57</td> <td>324,035.10</td> <td>24.9%</td>	TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,334.57	324,035.10	24.9%
Land Improvements Company Comp	CAPITAL OUTLAY					
Buildings and Improvements of Buildings 6200 0.00	Land		6100	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	Land Improvements		6170	0.00	0.00	0.0%
Equipment 6400 46,807.70 0.00 -100.00 Equipment Replacement 6500 0.00 0.00 0.00 Lease Assets 6600 0.00 0.00 0.00 Subscription Assets 6700 0.00 0.00 0.00 TOTAL, CAPITAL OUTLAY 46,607.70 0.00 -100.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition 7110 0.00 0.00 0.00 Tuition Function Under Interdistrict Attendance Agreements 7110 0.00 0.00 0.00 Tuition Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools 7141 0.00 0.00 0.00 Payments to Districts or Charter Schools 7142 0.00 0.00 0.00 Other Transfers Out All Other Transfers Out 729 0.00 0.00 0.00 All Other Transfers Out to All Others 7438 0.00 0.00 0.00 Other Transfers Out To	Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment Replacement 6500 0.00	Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Lease Assets 6600 0.00 0.00 0.00 Subscription Assets 6700 0.00 0.00 0.00 TOTAL, CAPITAL OUTLAY 46,607.70 0.00 -100.00 DTHER OUTGO (excluding Transfers of Indirect Costs) 7110 0.00 0.00 0.00 Tutlition for Instruction Under Interdistrict Attendance Agreements 7110 0.00 0.00 0.00 Tutlition, Excess Costs, and/or Deficit Payments 7111 0.00 0.00 0.00 Payments to Districts or Charter Schools 7141 0.00 0.00 0.00 Payments to JPAs 7142 0.00 0.00 0.00 Payments to JPAs 7143 0.00 0.00 0.00 Other Transfers Out to All Others 7281-7283 0.00 0.00 0.00 All Other Transfers Sout to All Others 7299 0.00 0.00 0.00 Debt Service 100 0.00 0.00 0.00 0.00 Other Debt Service - Interest 7439 0.00 0.00 0.00 <	Equipment		6400	46,607.70	0.00	-100.0%
Subscription Assets 6700 0.00 0.00 0.00 TOTAL, CAPITAL OUTLAY 46,607.70 0.00 -100.00 OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition for Instruction Under Interdistrict Attendance Agreements 7110 0.00 0.00 0.00 Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools 7141 0.00 0.00 0.00 Payments to County Offices 7142 0.00 0.00 0.00 Payments to JPAs 7143 0.00 0.00 0.00 Other Transfers Out 7281-7283 0.00 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 0.00 Other Debt Service - Interest 7439 0.00 0.00 0.00 Other Debt Service - Interest 7439 0.00 0.00 0.00 Other OutTGO (excluding Transfers of Indirect Costs)	Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY THER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition for Instruction Under Interdistrict Attendance Agreements Tiution for Instruction Under Interdistrict Attendance Agreements Tiution for Instruction Under Interdistrict Attendance Agreements Tiution, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Tiution, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Tiution, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Tiution, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Tiution, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Tiution, Excess Costs, and/or Deficit Payments Tiution of Instruction Under Interdistrict Attendance Agreements Tiution Tiution of Instruction Under Interdistrict Attendance Agreements Tiution of Instruction Under Interdistrict Attendance Agreements Tiution of Instruction Under Instruction Under U	Lease Assets		6600	0.00	0.00	0.0%
Tuition Excess Costs, and/or Deficit Payments	Subscription Assets		6700	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements 7110 0.00 0.00 0.00 0.00 0.00 1.00 1.00	TOTAL, CAPITAL OUTLAY			46,607.70	0.00	-100.0%
Tuition for Instruction Under Interdistrict Attendance Agreements Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Triution, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Triution, Excess Costs, and/or Deficit Payments Triution, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools Triution, Excess Costs, and/or Deficit Payments Triution, Excess Costs and	OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition, Excess Costs, and/or Deficit Payments Companies to Districts or Charter Schools 7141 0.00 0.00 0.00 Payments to County Offices 7142 0.00 0.00 0.00 Payments to JPAs 7143 0.00 0.00 0.00 Other Transfers Out 7281-7283 0.00 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 0.00 Debt Service 7438 0.00 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Tuition					
Payments to Districts or Charter Schools 7141 0.00 0.00 0.00 Payments to County Offices 7142 0.00 0.00 0.00 Payments to JPAs 7143 0.00 0.00 0.00 Other Transfers Out 7281-7283 0.00 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 0.00 Debt Service 7438 0.00 0.00 0.00 Other Debt Service - Interest 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 7439 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Payments to County Offices 7142 0.00 0.00 0.00 Payments to JPAs 7143 0.00 0.00 0.00 Other Transfers Out 7281-7283 0.00 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 0.00 All Other Transfers Out to All Others 7438 0.00 0.00 0.00 Debt Service - Interest 7438 0.00 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Tuition, Excess Costs, and/or Deficit Payments					
Payments to JPAs 7143 0.00 0.00 0.00 Other Transfers Out 7281-7283 0.00 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 0.00 Debt Service 7438 0.00 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 0.00 DIHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Payments to Districts or Charter Schools		7141	0.00	0.00	0.09
Other Transfers Out 7281-7283 0.00 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 0.00 All Other Transfers Out to All Others 7299 0.00 0.00 0.00 Debt Service 7438 0.00 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Payments to County Offices		7142	0.00	0.00	0.09
All Other Transfers	Payments to JPAs		7143	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 0.00 0	Other Transfers Out					
Debt Service 7438 0.00 0.00 0.00 Other Debt Service - Interest 7438 0.00 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	All Other Transfers		7281-7283	0.00	0.00	0.0%
Debt Service - Interest 7438 0.00 0.00 0.00 Other Debt Service - Principal 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Other Debt Service - Principal 7439 0.00 0.00 0.00 TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 DTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Debt Service					
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) 0.00 0.00 0.00 OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Debt Service - Interest		7438	0.00	0.00	0.09
DTHER OUTGO - TRANSFERS OF INDIRECT COSTS 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Other Debt Service - Principal		7439	0.00	0.00	0.09
Transfers of Indirect Costs 7310 0.00 0.00 0.00 Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.09
Transfers of Indirect Costs - Interfund 7350 33,496.70 22,022.46 -34.3 TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS 33,496.70 22,022.46 -34.3	Transfers of Indirect Costs		7310	0.00	0.00	0.0%
	Transfers of Indirect Costs - Interfund		7350	33,496.70	22,022.46	-34.3%
						-34.3%
1 2,007,000.10 3,131,723.99 20.8	TOTAL, EXPENDITURES			2,607,096.10	3,151,725.99	20.9%

Unaudited Actuals Charter Schools Special Revenue Fund Expenditures by Object

44 10447 0000000 Form 09 E8A15Z3HR1(2023-24)

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

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					E8A15Z3HR1(2023-24
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	2,024,361.00	2,025,204.00	0.0%
2) Federal Revenue		8100-8299	167,423.76	166,689.00	-0.4%
3) Other State Revenue		8300-8599	286,746.94	272,239.00	-5.1%
4) Other Local Revenue		8600-8799	374,406.80	456,372.00	21.9%
5) TOTAL, REVENUES			2,852,938.50	2,920,504.00	2.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,628,074.28	1,709,660.92	5.0%
2) Instruction - Related Services	2000-2999		893,593.22	1,390,325.06	55.6%
3) Pupil Services	3000-3999		51,931.90	29,717.55	-42.8%
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		33,496.70	22,022.46	-34.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,607,096.10	3,151,725.99	20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			245,842.40	(231,221.99)	-194.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			245,842.40	(231,221.99)	-194.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,582,828.48	1,828,670.88	15.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,582,828.48	1,828,670.88	15.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,582,828.48	1,828,670.88	15.5%
2) Ending Balance, June 30 (E + F1e)			1,828,670.88	1,597,448.89	-12.6%
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	323,771.46	329,571.46	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	1,504,899.42	1,267,877.43	-15.8%
Career Advancement Charter LCFF/Base	0000	9780	1, 338, 214. 28		
Career Advancement Charter 3% Reserve	0000	9780	78, 213. 00		
Career Advancement Charter Lottery	1100	9780	88,472.14		
Career Adv ancement Charter LCFF/Base	0000	9780		1,071,303.29	
Career Adv ancement Charter 3% Reserve	0000	9780		94,552.00	
Career Adv ancement Charter Lottery	1100	9780		102,022.14	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Unaudited Actuals Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6266	Educator Effectiveness, FY 2021-22	21,259.00	21,259.00
6300	Lottery: Instructional Materials	59,118.72	64,918.72
6500	Special Education	110,982.74	110,982.74
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	19,738.00	19,738.00
7412	A-G Access/Success Grant	13,304.00	13,304.00
7413	A-G Learning Loss Mitigation Grant	4,988.00	4,988.00
7435	Learning Recovery Emergency Block Grant	94,381.00	94,381.00
Total, Restricted Balance		323,771.46	329,571.46

Fund 10 SELPA PassThrough 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.



					E6A 15Z3HR 1(2023-24
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,819,270.56	4,046,766.00	-16.0%
3) Other State Revenue		8300-8599	3,726,483.16	3,995,542.00	7.2%
4) Other Local Revenue		8600-8799	157,945.16	60,000.00	-62.0%
5) TOTAL, REVENUES			8,703,698.88	8,102,308.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employ ee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7001 0 1 1 7 7 1 1 1 1 1 1 1 1		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	9,883,385.60	8,042,308.00	-18.69
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,883,385.60	8,042,308.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,179,686.72)	60,000.00	-105.1%
D. OTHER FINANCING SOURCES/USES			(1,179,000.72)	00,000.00	-105.17
I) Interfund Transfers					
		9000 9030	0.00	0.00	0.0%
a) Transfers In		8900-8929	0.00	0.00	
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,179,686.72)	60,000.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,376,835.47	197,148.75	-85.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,835.47	197,148.75	-85.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,835.47	197,148.75	-85.7%
2) Ending Balance, June 30 (E + F1e)			197,148.75	257,148.75	30.49
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	197,148.76	257,148.76	30.49
c) Committed			,		33.47
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9750	0.00	0.00	0.09
		3100	0.00	0.00	0.05
d) Assigned		0700	0.00	0.00	0.00
Other Assignments		9780	0.00	0.00	0.09
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	(.01)	(.01)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,061,404.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	(29,782.06)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
d) with Fiscal Agent Hustee					
e) Collections Awaiting Deposit		9140	0.00		

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	4,928,646.91		
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			5,960,269.57		
H. DEFERRED OUTFLOWS OF RESOURCES			1,111,111		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES			0.00		
		9500	5,680,304.82		
1) Accounts Payable		9590			
2) Due to Grantor Governments			0.00		
3) Due to Other Funds		9610	82,816.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,763,120.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			197,148.75		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	4,819,270.56	4,046,766.00	-16.0%
TOTAL, FEDERAL REVENUE		020.	4,819,270.56	4,046,766.00	-16.0%
OTHER STATE REVENUE			4,010,270.00	4,040,700.00	10.070
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,158,048.34	3,995,542.00	-3.9%
Prior Years	6500	8319	(881,565.18)	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	450,000.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			3,726,483.16	3,995,542.00	7.2%
OTHER LOCAL REVENUE					
Interest		8660	83,630.96	60,000.00	-28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	74,314.20	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		2,00	157,945.16	60,000.00	-62.0%
TOTAL, REVENUES			8,703,698.88	8,102,308.00	-6.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	5,533,183.10	4,046,766.00	-26.9%
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	3,863,171.50	3,508,511.00	-9.2%
To County Offices	6500	7222	0.00	0.00	0.0%

Unaudited Actuals Special Education Pass-Through Fund Expenditures by Object

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
To JPAs	6500	7223	487,031.00	487,031.00	0.0%
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)			9,883,385.60	8,042,308.00	-18.6%
TOTAL, EXPENDITURES			9,883,385.60	8,042,308.00	-18.6%

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					E8A15Z3HR1(2023-2
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	4,819,270.56	4,046,766.00	-16.0%
3) Other State Revenue		8300-8599	3,726,483.16	3,995,542.00	7.29
4) Other Local Revenue		8600-8799	157,945.16	60,000.00	-62.0%
5) TOTAL, REVENUES			8,703,698.88	8,102,308.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
		Except 7600-			
9) Other Outgo	9000-9999	7699	9,883,385.60	8,042,308.00	-18.6%
10) TOTAL, EXPENDITURES			9,883,385.60	8,042,308.00	-18.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,179,686.72)	60,000.00	-105.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,179,686.72)	60,000.00	-105.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,376,835.47	197,148.75	-85.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,376,835.47	197,148.75	-85.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,376,835.47	197,148.75	-85.7%
2) Ending Balance, June 30 (E + F1e)			197,148.75	257,148.75	30.4%
Components of Ending Fund Balance					
a) Nonspendable					
Rev olv ing 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	197,148.76	257,148.76	30.49
c) Committed		3/40	137,140.70	257,140.70	30.47
		9750	0.00	0.00	0.09
Stabilization Arrangements Other Commitments (by Recourse/Object)					
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0
d) Assigned		0===			
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)	0.09

Unaudited Actuals Special Education Pass-Through Fund Exhibit: Restricted Balance Detail

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Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6500	Special Education	49,590.44	49,590.44
9010	Other Restricted Local	147,558.32	207,558.32
Total, Restricted Balance		197,148.76	257,148.76

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 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	.06	0.00	-100.0%
3) Other State Revenue		8300-8599	79,158.00	79,164.00	0.09
4) Other Local Revenue		8600-8799	442.36	1,000.00	126.19
5) TOTAL, REVENUES			79,600.42	80,164.00	0.79
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	45,809.43	12,221.90	-73.39
3) Employ ee Benefits		3000-3999	37,030.13	10,156.57	-72.69
4) Books and Supplies		4000-4999	6,749.09	51,037.09	656.2%
5) Services and Other Operating Expenditures		5000-5999	12.00	0.00	-100.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,480.03	5,748.44	28.3%
9) TOTAL, EXPENDITURES			94,080.68	79,164.00	-15.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,480.26)	1,000.00	-106.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,480.26)	1,000.00	-106.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,435.24	1,954.98	-88.1%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			16,435.24	1,954.98	-88.19
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			16,435.24	1,954.98	-88.1%
2) Ending Balance, June 30 (E + F1e)			1,954.98	2,954.98	51.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	0.00	0.00	0.09
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	1,954.98	2,954.98	51.29
Adult Education Programs	0000	9780	1,954.98	l	
Adult Education Programs	0000	9780		2,954.98	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,635.77		
Fair Value Adjustment to Cash in County Treasury		9111	(1,006.05)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
			1		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent 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			34,624.51		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Gov ernments		9590	0.00		
3) Due to Other Funds		9610	32,669.53		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			32,669.53		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,954.98		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	.06	0.00	-100.0%
TOTAL, FEDERAL REVENUE			.06	0.00	-100.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	79,158.00	79,164.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			79,158.00	79,164.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	1,385.11	1,000.00	-27.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	14.33	0.00	-100.09
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.09
Interagency Services		8677	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	(957.08)	0.00	-100.0°
Tuition		8710	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			442.36	1,000.00	126.19
TOTAL, REVENUES			79,600.42	80,164.00	0.79

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.09
Classified Support Salaries		2200	45,809.43	12,221.90	-73.3
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			45,809.43	12,221.90	-73.3
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.04
PERS		3201-3202	12,158.38	3,306.04	-72.89
OASDI/Medicare/Alternative		3301-3302	3,227.62	849.22	-73.7
Health and Welfare Benefits		3401-3402	19,078.85	5,325.13	-72.19
Unemploy ment Insurance		3501-3502	21.02	5.42	-74.2
Workers' Compensation		3601-3602	812.06	213.16	-73.8
OPEB, Allocated		3701-3702	1,732.20	457.60	-73.6°
OPEB, Active Employees		3701-3702 3751-3752	0.00	0.00	-73.6
		3901-3902	0.00	0.00	0.0
Other Employee Benefits TOTAL, EMPLOYEE BENEFITS		3901-3902	37.030.13		-72.69
			37,030.13	10,156.57	-72.07
BOOKS AND SUPPLIES		4400	0.00	0.00	0.00
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	6,749.09	51,037.09	656.29
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			6,749.09	51,037.09	656.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
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	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.09
Communications		5900	12.00	0.00	-100.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12.00	0.00	-100.0
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.0
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.0
Lease Assets		6600	0.00	0.00	0.0
Subscription Assets		6700	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0
Payments to County Offices		7142	0.00	0.00	0.0
Payments to JPAs		7143	0.00	0.00	0.0
Other Transfers Out		-		1.30	3.0
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0
		1211	0.00	0.00	0.0

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent 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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	4,480.03	5,748.44	28.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,480.03	5,748.44	28.3%
TOTAL, EXPENDITURES			94,080.68	79,164.00	-15.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

				E8A15Z3HR1(2U23-24		
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	.06	0.00	-100.0%	
3) Other State Revenue		8300-8599	79,158.00	79,164.00	0.0%	
4) Other Local Revenue		8600-8799	442.36	1,000.00	126.1%	
5) TOTAL, REVENUES			79,600.42	80,164.00	0.7%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	22,500.00	New	
2) Instruction - Related Services	2000-2999		89,600.65	50,915.56	-43.2%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		4,480.03	5,748.44	28.3%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			94,080.68	79,164.00	-15.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER						
FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES			(14,480.26)	1,000.00	-106.9%	
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		7000 7020	0.00	0.00	0.070	
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		0900-0999	0.00	0.00	0.0%	
			(14,480.26)	1,000.00	-106.9%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,460.20)	1,000.00	-100.976	
F. FUND BALANCE, RESERVES 1) Beginning Fund Balance						
		9791	16,435.24	1,954.98	-88.1%	
a) As of July 1 - Unaudited						
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			16,435.24	1,954.98	-88.1%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			16,435.24	1,954.98	-88.1%	
2) Ending Balance, June 30 (E + F1e)			1,954.98	2,954.98	51.2%	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed						
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%	
d) Assigned						
Other Assignments (by Resource/Object)		9780	1,954.98	2,954.98	51.2%	
Adult Education Programs	0000	9780	1,954.98			
Adult Education Programs	0000	9780		2,954.98		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%	

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

44 10447 0000000 Form 11 E8A15Z3HR1(2023-24)

ResourceDescription2023-24 Unaudited Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

Fund 12 Child Development Fund

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



				E8A15Z3HR1(2023-24)	
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	379,266.52	342,958.52	-9.6%
3) Other State Revenue		8300-8599	934,176.73	896,763.43	-4.0%
4) Other Local Revenue		8600-8799	300,565.64	265,426.00	-11.79
5) TOTAL, REVENUES			1,614,008.89	1,505,147.95	-6.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	32,101.08	34,942.90	8.9%
2) Classified Salaries		2000-2999	408,746.87	419,401.76	2.69
3) Employee Benefits		3000-3999	230,074.02	270,243.16	17.5%
4) Books and Supplies		4000-4999	223,601.26	63,158.24	-71.89
5) Services and Other Operating Expenditures		5000-5999	559,654.25	610,232.39	9.09
6) Capital Outlay		6000-6999	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,	0.00	0.00	0.00
		7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	108,366.37	93,195.89	-14.09
9) TOTAL, EXPENDITURES			1,562,543.85	1,491,174.34	-4.69
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,465.04	13,973.61	-72.89
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,465.04	13,973.61	-72.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,115.55	197,580.59	35.29
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			146,115.55	197,580.59	35.29
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			146,115.55	197,580.59	35.29
2) Ending Balance, June 30 (E + F1e)			197,580.59	211,554.20	7.19
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.09
Stores		9712	0.00	0.00	0.09
Prepaid Items		9713	0.00	0.00	0.09
All Others		9719	0.00	0.00	0.09
b) Restricted		9740	200,816.79	214,790.40	7.09
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.09
d) Assigned					
Other Assignments		9780	0.00	0.00	0.09
Child Development MAA	0000	9780	0.00		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	(3,236.20)	(3,236.20)	0.09
G. ASSETS		<u> </u>	,,,,,,	, ,	
1) Cash					
a) in County Treasury		9110	196,877.82		
Fair Value Adjustment to Cash in County Treasury		9111	(5,558.13)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
			1		
d) with Fiscal Agent/Trustee		9135	0.00	I	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	526,594.49		
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			717,914.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	138,773.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	273,031.53		
4) Current Loans		9640	.,		
5) Unearned Revenue		9650	108,528.14		
6) TOTAL, LIABILITIES		5555	520,333.59		
J. DEFERRED INFLOWS OF RESOURCES			020,000.09		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		9090	0.00		
			0.00		
K. FUND EQUITY			107 590 50		
(must agree with line F2) (G10 + H2) - (I6 + J2)			197,580.59		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
Title I, Part A, Basic	3010	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	379,266.52	342,958.52	-9.6%
TOTAL, FEDERAL REVENUE			379,266.52	342,958.52	-9.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.09
Child Development Apportionments		8530	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09
State Preschool	6105	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	934,176.73	896,763.43	-4.09
TOTAL, OTHER STATE REVENUE			934,176.73	896,763.43	-4.09
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.0
Interest		8660	17,076.49	15,000.00	-12.2
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,958.29)	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	287,455.04	250,426.00	-12.9
Other Local Revenue					
All Other Local Revenue		8699	992.40	0.00	-100.0
All Other Transfers In from All Others		8799	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			300,565.64	265,426.00	-11.7
TOTAL, REVENUES			1,614,008.89	1,505,147.95	-6.7
CERTIFICATED SALARIES			1,014,000.09	1,500,147.80	-0.7
Certificated Salaries Certificated Teachers' Salaries		1100	0.00	0.00	0.0
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	32,101.08	34,942.90	8.9
			_	_	
Other Certificated Salaries TOTAL, CERTIFICATED SALARIES		1900	0.00 32,101.08	0.00 34,942.90	0.0º 8.9º

Description Reso	ource Codes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
Classified Instructional Salaries	2100	0.00	0.00	0.0%	
Classified Support Salaries	2200	0.00	0.00	0.0%	
Classified Supervisors' and Administrators' Salaries	2300	7,912.50	4,950.00	-37.4%	
Clerical, Technical and Office Salaries	2400	400,834.37	414,451.76	3.4%	
Other Classified Salaries	2900	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES		408,746.87	419,401.76	2.6%	
EMPLOYEE BENEFITS					
STRS	3101-3102	0.00	0.00	0.0%	
PERS	3201-3202	85,920.42	107,072.68	24.6%	
OASDI/Medicare/Alternative	3301-3302	30,721.71	31,409.18	2.2%	
Health and Welfare Benefits	3401-3402	88,995.13	106,107.93	19.2%	
Unemploy ment Insurance	3501-3502	206.73	219.14	6.0%	
Workers' Compensation	3601-3602	7,573.54	8,389.90	10.8%	
OPEB, Allocated	3701-3702	16,656.49	17,044.33	2.3%	
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		230,074.02	270,243.16	17.5%	
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.0%	
Books and Other Reference Materials	4200	5,204.55	10,030.09	92.7%	
Materials and Supplies	4300	214,020.25	51,628.15	-75.9%	
Noncapitalized Equipment	4400	4,376.46	1,500.00	-65.7%	
Food	4700	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES		223,601.26	63,158.24	-71.8%	
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100	136,122.46	163,350.14	20.0%	
Travel and Conferences	5200	17,315.58	20,286.47	17.2%	
Dues and Memberships	5300	7,254.00	8,350.00	15.1%	
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	384,359.93	401,739.94	4.5%	
Communications	5900	3,302.28	5,205.84	57.6%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		559,654.25	610,232.39	9.0%	
CAPITAL OUTLAY					
Land	6100	0.00	0.00	0.0%	
Land Improvements	6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%	
Equipment	6400	0.00	0.00	0.0%	
Equipment Replacement	6500	0.00	0.00	0.0%	
Lease Assets	6600	0.00	0.00	0.0%	
Subscription Assets	6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY	****	0.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)		1			
Other Transfers Out					
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%	
Debt Service	7200	3.00	3.00	3.070	
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)	1700	0.00	0.00	0.0%	
		0.00	0.00	0.0%	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS Transfers of Indirect Costs - Interfund	7050	100 200 27	02 405 90	-14.0%	
Transfers of Indirect Costs - Interfund	7350	108,366.37	93,195.89		
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		108,366.37	93,195.89	-14.0%	
TOTAL, EXPENDITURES		1,562,543.85	1,491,174.34	-4.6%	
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		_	_		
From: General Fund	8911	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.0%	

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	379,266.52	342,958.52	-9.6%
3) Other State Revenue		8300-8599	934,176.73	896,763.43	-4.0%
4) Other Local Revenue		8600-8799	300,565.64	265,426.00	-11.7%
5) TOTAL, REVENUES		·	1,614,008.89	1,505,147.95	-6.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	!	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999	!	0.00	0.00	0.09
3) Pupil Services	3000-3999	!	0.00	0.00	0.09
4) Ancillary Services	4000-4999	!	0.00	0.00	0.0
5) Community Services	5000-5999	·	1,454,177.48	1,397,978.45	-3.9
6) Enterprise	6000-6999	!	0.00	0.00	0.0
7) General Administration	7000-7999	!	108,366.37	93,195.89	-14.0
8) Plant Services	8000-8999	!	0.00	0.00	0.0
		Except 7600-	0.00	0.55	5.5
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES		!	1,562,543.85	1,491,174.34	-4.6
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			51,465.04	13,973.61	-72.89
D. OTHER FINANCING SOURCES/USES			. ,	-,, -	
1) Interfund Transfers		!			
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629			
		/600-/629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,465.04	13,973.61	-72.8
F. FUND BALANCE, RESERVES		!			
1) Beginning Fund Balance		-704	140.445.55	407 500 50	0.5.4
a) As of July 1 - Unaudited		9791	146,115.55	197,580.59	35.2
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		!	146,115.55	197,580.59	35.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		!	146,115.55	197,580.59	35.2
2) Ending Balance, June 30 (E + F1e)		ı	197,580.59	211,554.20	7.1
Components of Ending Fund Balance		ı			
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	200,816.79	214,790.40	7.0
c) Committed		!			
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.
d) Assigned			· 1	- 1	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0
Child Development MAA	0000		0.00	0.00	
·	0000	9780	0.00		
e) Unassigned/Unappropriated		-700	0.00	0.00	
Reserve for Economic Uncertainties		9789	0.00	0.00	0
Unassigned/Unappropriated Amount		9790	(3,236.20)	(3,236.20)	0

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

44 10447 0000000 Form 12 E8A15Z3HR1(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	12,065.34	12,065.34
9010	Other Restricted Local	188,751.45	202,725.06
Total, Restricted Balance		200,816.79	214,790.40

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.



				E8A		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0	
2) Federal Revenue		8100-8299	77,359.78	77,500.00	0.20	
3) Other State Revenue		8300-8599	149,880.86	151,000.00	0.79	
4) Other Local Revenue		8600-8799	1,047.23	2,500.00	138.79	
5) TOTAL, REVENUES			228,287.87	231,000.00	1.2	
B. EXPENDITURES						
1) Certificated Salaries		1000-1999	0.00	0.00	0.0	
2) Classified Salaries		2000-2999	0.00	0.00	0.0	
3) Employee Benefits		3000-3999	0.00	0.00	0.0	
4) Books and Supplies		4000-4999	185,736.50	231,000.00	24.4	
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0	
6) Capital Outlay		6000-6999	0.00	0.00	0.0	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,				
		7400-7499	0.00	0.00	0.0	
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0	
9) TOTAL, EXPENDITURES			185,736.50	231,000.00	24.4	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,551.37	0.00	-100.0	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0	
b) Transfers Out		7600-7629	0.00	0.00	0.0	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0	
b) Uses		7630-7699	0.00	0.00	0.0	
3) Contributions		8980-8999	0.00	0.00	0.0	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,551.37	0.00	-100.0	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	45,637.28	88,188.65	93.2	
b) Audit Adjustments		9793	0.00	0.00	0.0	
c) As of July 1 - Audited (F1a + F1b)			45,637.28	88,188.65	93.2	
d) Other Restatements		9795	0.00	0.00	0.0	
e) Adjusted Beginning Balance (F1c + F1d)			45,637.28	88,188.65	93.2	
2) Ending Balance, June 30 (E + F1e)			88,188.65	88,188.65	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	90,337.84	90,337.84	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	(2,149.19)	(2,149.19)	0.0	
G. ASSETS			(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , ,		
1) Cash						
a) in County Treasury		9110	76,127.68			
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,149.19)			
b) in Banks		9120	0.00			
c) in Revolving Cash Account		9130	0.00			
		9135	0.00			
d) with Fiscal Agent/Trustee						
d) with Fiscal Agent/Trustee e) Collections Awaiting Deposit		9140	0.00			

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Description Resource Co	odes Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable	9200	14,210.16		
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		88,188.65		
H. DEFERRED OUTFLOWS OF RESOURCES				
Deferred Outflows of Resources	9490	0.00		
	0400	0.00		
2) TOTAL, DEFERRED OUTFLOWS		0.00		
I. LIABILITIES	0500	0.00		
1) Accounts Payable	9500	0.00		
2) Due to Grantor Governments	9590	0.00		
3) Due to Other Funds	9610	0.00		
4) Current Loans	9640			
5) Unearned Revenue	9650	0.00		
6) TOTAL, LIABILITIES		0.00		
J. DEFERRED INFLOWS OF RESOURCES				
1) Deferred Inflows of Resources	9690	0.00		
2) TOTAL, DEFERRED INFLOWS		0.00		
K. FUND EQUITY				
(must agree with line F2) (G10 + H2) - (I6 + J2)		88,188.65		
FEDERAL REVENUE				
Child Nutrition Programs	8220	76,745.78	77,500.00	1.09
	8221	0.00	0.00	0.09
Donated Food Commodities				
All Other Federal Revenue	8290	614.00	0.00	-100.09
TOTAL, FEDERAL REVENUE		77,359.78	77,500.00	0.2%
OTHER STATE REVENUE				
Child Nutrition Programs	8520	149,880.86	151,000.00	0.7%
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		149,880.86	151,000.00	0.79
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				
Sale of Equipment/Supplies	8631	0.00	0.00	0.09
Food Service Sales	8634	0.00	0.00	0.09
Leases and Rentals	8650	0.00	0.00	0.09
Interest	8660	2,414.93	2,500.00	3.5%
Net Increase (Decrease) in the Fair Value of Investments	8662	(1,367.70)	0.00	-100.09
Fees and Contracts	5552	(1,007.1.0)	0.00	100.07
Interagency Services	8677	0.00	0.00	0.0%
- · ·	0077	0.00	0.00	0.07
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		1,047.23	2,500.00	138.79
TOTAL, REVENUES		228,287.87	231,000.00	1.29
CERTIFICATED SALARIES				
Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.09
Other Certificated Salaries	1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.0
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0

E8A15Z3HF						
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%	
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0%	
Workers' Compensation		3601-3602	0.00	0.00	0.09	
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	0.09	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.09	
Noncapitalized Equipment		4400	0.00	0.00	0.09	
Food		4700	185,736.50	231,000.00	24.49	
TOTAL, BOOKS AND SUPPLIES			185,736.50	231,000.00	24.4	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.09	
Travel and Conferences		5200	0.00	0.00	0.09	
Dues and Memberships		5300	0.00	0.00	0.09	
Insurance		5400-5450	0.00	0.00	0.09	
Operations and Housekeeping Services		5500	0.00	0.00	0.09	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09	
Transfers of Direct Costs		5710	0.00	0.00	0.0	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.04	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5555	0.00	0.00	0.0	
CAPITAL OUTLAY			0.00	0.00	0.0	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09	
Equipment		6400	0.00	0.00	0.09	
		6500	0.00	0.00	0.09	
Equipment Replacement Lease Assets		6600	0.00	0.00	0.0	
		6700	0.00	0.00	0.0	
Subscription Assets		6700	0.00		0.0	
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0	
OTHER OUTGO (excluding Transfers of Indirect Costs)						
Debt Service		7100		2.22	0.00	
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	0.09	
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS						
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0	
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0	
TOTAL, EXPENDITURES			185,736.50	231,000.00	24.4	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
From: General Fund		8916	0.00	0.00	0.09	
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0	
INTERFUND TRANSFERS OUT						
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0	
OTHER SOURCES/USES						
SOURCES						
Long-Term Debt Proceeds						
Proceeds from Leases		8972	0.00	0.00	0.0	
Proceeds from SBITAs		8974	0.00	0.00	0.0	
All Other Financing Sources		8979	0.00	0.00	0.0	
(c) TOTAL, SOURCES			0.00	0.00	0.0	
USES						
All Other Financing Uses		7699	0.00	0.00	0.0	
(d) TOTAL, USES			0.00	0.00	0.09	

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

44 10447 0000000 Form 13 E8A15Z3HR1(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent 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)			0.00	0.00	0.0%

					E8A15Z3HR1(2023-24)	
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	77,359.78	77,500.00	0.2%	
3) Other State Revenue		8300-8599	149,880.86	151,000.00	0.7%	
4) Other Local Revenue		8600-8799	1,047.23	2,500.00	138.7%	
5) TOTAL, REVENUES			228,287.87	231,000.00	1.2%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		185,736.50	231,000.00	24.4%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
	0000 0000	Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			185,736.50	231,000.00	24.4%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,551.37	0.00	-100.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,551.37	0.00	-100.0%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	45,637.28	88,188.65	93.2%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			45,637.28	88,188.65	93.2%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			45,637.28	88,188.65	93.2%	
2) Ending Balance, June 30 (E + F1e)			88,188.65	88,188.65	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	90,337.84	90,337.84	0.0%	
c) Committed		3140	30,337.04	30,337.04	0.070	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%	
d) Assigned		9/00	0.00	0.00	0.0%	
		0700	0.00	0.00		
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		0===				
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	(2,149.19)	(2,149.19)	0.0%	

Unaudited Actuals Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

44 10447 0000000 Form 13 E8A15Z3HR1(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	36,083.05	36,083.05
7033	Child Nutrition: School Food Best Practices Apportionment	54,254.79	54,254.79
Total, Restricted Balance		90,337.84	90,337.84

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 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	200,000.00	200,000.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	39,061.21	40,000.00	2.4
5) TOTAL, REVENUES			239,061.21	240,000.00	0.49
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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	431,229.00	160,000.00	-62.9
6) Capital Outlay		6000-6999	0.00	0.00	0.0
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		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			431,229.00	160,000.00	-62.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			(192,167.79)	80,000.00	-141.6
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(192,107.79)	60,000.00	-141.0
1) Interfund Transfers					
•		9000 9030	0.00	0.00	0.00
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,167.79)	80,000.00	-141.69
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,378,262.71	1,186,094.92	-13.9
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			1,378,262.71	1,186,094.92	-13.9
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			1,378,262.71	1,186,094.92	-13.9
2) Ending Balance, June 30 (E + F1e)			1,186,094.92	1,266,094.92	6.7
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	1,186,094.92	1,266,094.92	6.7
Other Commitments Deferred Maintenance	0000	9760	1,186,094.92	1,200,094.92	0.7
Deferred Maintenance Deferred Maintenance	0000	9760	1, 100,094.92	1, 266, 094. 92	
	0000	9/00		1,200,094.92	
d) Assigned		0700		2	
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,292,679.01		
Fair Value Adjustment to Cash in County Treasury		9111	(36,494.09)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

				E8A15Z3HR1(2023-2		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent 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		0000	1,256,184.92			
			1,200,104.02			
H. DEFERRED OUTFLOWS OF RESOURCES		0.400	0.00			
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	70,090.00			
2) Due to Grantor Gov ernments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640				
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			70,090.00			
J. DEFERRED INFLOWS OF RESOURCES						
1) Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY			0.00			
			1,186,094.92			
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,100,094.92			
LCFF SOURCES						
LCFF Transfers						
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.0%	
LCFF/Rev enue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%	
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.0%	
OTHER STATE REVENUE						
All Other State Revenue		8590	0.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%	
OTHER LOCAL REVENUE						
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	40,205.93	40,000.00	-0.5%	
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,144.72)	0.00	-100.0%	
Other Local Revenue		0002	(1,144.72)	0.00	100.07	
		9600	0.00	0.00	0.0%	
All Other Local Revenue		8699	0.00	0.00		
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			39,061.21	40,000.00	2.4%	
TOTAL, REVENUES			239,061.21	240,000.00	0.4%	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.0%	
Other Classified Salaries		2900	0.00	0.00	0.0%	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.09	
PERS		3201-3202	0.00	0.00	0.09	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.09	
Health and Welfare Benefits		3401-3402	0.00		0.09	
				0.00		
Unemploy ment Insurance		3501-3502	0.00	0.00	0.0	
Workers' Compensation		3601-3602	0.00	0.00	0.09	
OPEB, Allocated		3701-3702	0.00	0.00	0.09	
OPEB, Active Employees		3751-3752	0.00	0.00	0.09	
Other Employee Benefits		3901-3902	0.00	0.00	0.09	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09	

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
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	373,644.00	160,000.00	-57.2
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			431,229.00	160,000.00	-62.9
CAPITAL OUTLAY			. ,		
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
Lease Assets		6600	0.00	0.00	0.09
Subscription Assets		6700	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		1433	0.00	0.00	0.09
TOTAL, EXPENDITURES			431,229.00	160,000.00	-62.99
			431,229.00	160,000.00	-62.9
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN		8919	0.00	0.00	0.00
Other Authorized Interfund Transfers In		0919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT		7040	0.00	0.00	0.00
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds		0070			
Proceeds from Leases		8972	0.00	0.00	0.0
Proceeds from SBITAs		8974	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0
Contributions from Restricted Revenues		8990	0.00	0.00	0.0
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0

					E8A15Z3HR1(2023-24	
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
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	39,061.21	40,000.00	2.4%	
5) TOTAL, REVENUES			239,061.21	240,000.00	0.4%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		431,229.00	160,000.00	-62.9%	
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			431,229.00	160,000.00	-62.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				,		
FINANCING SOURCES AND USES (A5 - B10)			(192,167.79)	80,000.00	-141.6%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	0.00	0.00	0.0%	
b) Transfers Out		7600-7629	0.00	0.00	0.0%	
2) Other Sources/Uses						
a) Sources		8930-8979	0.00	0.00	0.0%	
b) Uses		7630-7699	0.00	0.00	0.0%	
3) Contributions		8980-8999	0.00	0.00	0.0%	
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(192,167.79)	80,000.00	-141.6%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	1,378,262.71	1,186,094.92	-13.9%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			1,378,262.71	1,186,094.92	-13.9%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			1,378,262.71	1,186,094.92	-13.9%	
2) Ending Balance, June 30 (E + F1e)			1,186,094.92	1,266,094.92	6.7%	
Components of Ending Fund Balance						
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	0.00	0.00	0.0%	
c) Committed		5140	0.00	0.00	0.070	
Stabilization Arrangements		0750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9750	0.00	0.00	6.7%	
	0000	9760	1,186,094.92	1,266,094.92	0.7%	
Deferred Maintenance	0000	9760	1, 186, 094. 92			
Deferred Maintenance	0000	9760		1, 266, 094. 92		
d) Assigned		0===				
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		0700	0.53	2.55	0.55	
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0	

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

44 10447 0000000 Form 14 E8A15Z3HR1(2023-24)

Resource	Description	Unaudited Actuals	2024-25 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.



Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

44 10447 0000000 Form 17 E8A15Z3HR1(2023-24)

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	147,824.14	120,000.00	-18.89
5) TOTAL, REVENUES			147,824.14	120,000.00	-18.89
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			147,824.14	120,000.00	-18.8
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	118,500.00	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			118,500.00	0.00	-100.0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			266,324.14	120,000.00	-54.9
			200,324.14	120,000.00	-04.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	0.404.000.44	0.074.400.05	0.00
a) As of July 1 - Unaudited		9791	3,104,802.11	3,371,126.25	8.6
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			3,104,802.11	3,371,126.25	8.6
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,104,802.11	3,371,126.25	8.6
2) Ending Balance, June 30 (E + F1e)			3,371,126.25	3,491,126.25	3.6
Components of Ending Fund Balance					
a) Nonspendable					
Rev olving 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			1.30		3.0
Other Assignments		9780	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	3,371,126.25	3,491,126.25	3.6
		9789 9790	3,371,126.25	3,491,126.25	0.0
Unassigned/Unappropriated Amount		3180	0.00	0.00	0.0
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,347,120.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(94,493.75)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
				i	
e) Collections Awaiting Deposit		9140	0.00		

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Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

44 10447 0000000 Form 17 E8A15Z3HR1(2023-24)

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	118,500.00		
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			3,371,126.25		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			3,371,126.25		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	122,992.71	120,000.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,831.43	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			147,824.14	120,000.00	-18.8%
TOTAL, REVENUES			147,824.14	120,000.00	-18.8%
INTERFUND TRANSFERS			147,024.14	120,000.00	10.070
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	118,500.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		55.5	118,500.00	0.00	-100.0%
INTERFUND TRANSFERS OUT			110,000.00	0.00	100.070
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		1019	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.0%
		8990	0.00	0.00	0.0%
Contributions from Restricted Revenues		0990			
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			118,500.00	0.00	-100.0%

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Function

44 10447 0000000 Form 17 E8A15Z3HR1(2023-24)

					E8A15Z3HR1(2023-24	
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	147,824.14	120,000.00	-18.8%	
5) TOTAL, REVENUES			147,824.14	120,000.00	-18.8%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
	0000 0000	Except 7600-				
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			147,824.14	120,000.00	-18.8%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	118,500.00	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			118,500.00	0.00	-100.0%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			266,324.14	120,000.00	-54.9%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	3,104,802.11	3,371,126.25	8.6%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			3,104,802.11	3,371,126.25	8.6%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			3,104,802.11	3,371,126.25	8.6%	
2) Ending Balance, June 30 (E + F1e)			3,371,126.25	3,491,126.25	3.6%	
Components of Ending Fund Balance						
a) Nonspendable						
Rev olving 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	0.09	
c) Committed		3140	0.00	0.00	0.07	
		9750	0.00	0.00	0.09	
Stabilization Arrangements Other Commitments (by Resource/Object)						
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0	
d) Assigned		0===				
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	3,371,126.25	3,491,126.25	3.69	
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09	

Unaudited Actuals Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

44 10447 0000000 Form 17 E8A15Z3HR1(2023-24)

ResourceDescription2023-24 Unaudited Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

Fund 35 County School Facilities Fund

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



					E8A15Z3HR1(2023-2
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	36,821.93	30,000.00	-18.5
5) TOTAL, REVENUES			36,821.93	30,000.00	-18.5
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.00
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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	4,137.60	0.00	-100.0
6) Capital Outlay		6000-6999	107,764.15	1,045,000.00	869.7
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			111,901.75	1,045,000.00	833.9
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,079.82)	(1,015,000.00)	1,251.9
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	281,540.07	Ne
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	Ne
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,079.82)	(733,459.93)	876.9°
F. FUND BALANCE, RESERVES			, , ,	, , ,	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	737,923.32	662,843.50	-10.2
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			737,923.32	662,843.50	-10.2
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			737,923.32	662,843.50	-10.2
2) Ending Balance, June 30 (E + F1e)			662,843.50	(70,616.43)	-110.7
Components of Ending Fund Balance			33_,3 .3.33	(* 5,5 * 5 * 7 * 7	
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	683,464.51	0.00	-100.0
c) Committed		0140	000,404.01	0.00	100.0
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		9700	0.00	0.00	0.0
		9780	0.00	0.00	0.0
Other Assignments		9760	0.00	0.00	0.0
e) Unassigned/Unappropriated		0700	0.00	0.00	0.00
Reserve for Economic Uncertainties		9789 9790	(20,631,01)	(70.616.43)	0.0 242.4
Unassigned/Unappropriated Amount		9190	(20,621.01)	(70,616.43)	242.4
G. ASSETS					
1) Cash		0440	700 400 00		
a) in County Treasury		9110	730,428.66		
Pair Value Adjustment to Cash in County Treasury		9111	(20,621.01)		
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		

				E8A15Z3HR1(2023-24		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
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			709,807.65			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	46,964.15			
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			46,964.15			
J. DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00			
K. FUND EQUITY			0.00			
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			662,843.50			
FEDERAL REVENUE			002,040.00			
All Other Federal Revenue		8290	0.00	0.00	0.0%	
TOTAL, FEDERAL REVENUE		0290	0.00	0.00	0.0%	
OTHER STATE REVENUE			0.00	0.00	0.07	
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		6590	0.00	0.00	0.0%	
			0.00	0.00	0.07	
OTHER LOCAL REVENUE						
Sales		0004	0.00	0.00	0.00	
Sale of Equipment/Supplies		8631	0.00	0.00	0.09	
Leases and Rentals		8650	0.00	0.00	0.09	
Interest		8660	29,082.73	30,000.00	3.2%	
Net Increase (Decrease) in the Fair Value of Investments		8662	7,739.20	0.00	-100.0%	
Other Local Revenue						
All Other Local Revenue		8699	0.00	0.00	0.09	
All Other Transfers In from All Others		8799	0.00	0.00	0.0%	
TOTAL, OTHER LOCAL REVENUE			36,821.93	30,000.00	-18.5%	
TOTAL, REVENUES			36,821.93	30,000.00	-18.5%	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.09	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09	
Other Classified Salaries		2900	0.00	0.00	0.0	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09	
EMPLOYEE BENEFITS						
STRS		3101-3102	0.00	0.00	0.0	
PERS		3201-3202	0.00	0.00	0.0	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0	
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0	
Unemployment Insurance		3501-3502	0.00	0.00	0.0	
Workers' Compensation		3601-3602	0.00	0.00	0.0	
OPEB, Allocated		3701-3702	0.00	0.00	0.0	
OPEB, Active Employees		3751-3752	0.00	0.00	0.0	
Other Employee Benefits		3901-3902	0.00	0.00	0.0	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0	

				E8A15Z3HR1(2023-24)		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	4,137.60	0.00	-100.0%	
Communications		5900	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,137.60	0.00	-100.0%	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	107,764.15	1,045,000.00	869.7%	
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		0700	107,764.15	1,045,000.00	869.7%	
OTHER OUTGO (excluding Transfers of Indirect Costs)			107,704.10	1,040,000.00	000:170	
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0%	
To County Offices		7211	0.00	0.00	0.0%	
To JPAs		7212	0.00	0.00	0.0%	
All Other Transfers Out to All Others		7213	0.00	0.00	0.0%	
Debt Service		1255	0.00	0.00	0.076	
Debt Service - Interest		7429	0.00	0.00	0.09/	
		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			111,901.75	1,045,000.00	833.9%	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN						
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%	
Other Authorized Interfund Transfers In		8919	0.00	281,540.07	New	
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	281,540.07	New	
INTERFUND TRANSFERS OUT						
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%	
OTHER SOURCES/USES						
SOURCES						
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	0.09	
Proceeds from Leases		8972	0.00	0.00	0.09	
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09	
Proceeds from SBITAs		8974	0.00	0.00	0.0%	
All Other Financing Sources		8979	0.00	0.00	0.09	
(c) TOTAL, SOURCES			0.00	0.00	0.0%	

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent 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

					E8A15Z3HR1(2023-24)	
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	36,821.93	30,000.00	-18.5%	
5) TOTAL, REVENUES			36,821.93	30,000.00	-18.5%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		111,901.75	1,045,000.00	833.9%	
		Except 7600-	,,,,	,,		
9) Other Outgo	9000-9999	7699	0.00	0.00	0.0%	
10) TOTAL, EXPENDITURES			111,901.75	1,045,000.00	833.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(75,079.82)	(1,015,000.00)	1,251.9%	
D. OTHER FINANCING SOURCES/USES						
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	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(75,079.82)	(733,459.93)	876.9%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	737,923.32	662,843.50	-10.2%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			737,923.32	662,843.50	-10.2%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			737,923.32	662,843.50	-10.2%	
2) Ending Balance, June 30 (E + F1e)			662,843.50	(70,616.43)	-110.7%	
Components of Ending Fund Balance			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,, , ,		
a) Nonspendable						
Revolving Cash		9711	0.00	0.00	0.0%	
Stores		9712	0.00	0.00	0.0%	
Prepaid Items		9713	0.00	0.00	0.0%	
All Others		9719	0.00	0.00	0.0%	
b) Restricted		9740	683,464.51	0.00	-100.0%	
		3140	000,404.51	0.00	-100.0%	
c) Committed		0750	0.00	0.00	0.00/	
Stabilization Arrangements Other Commitments (by Resource/Object)		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object) d) Assigned		9760	0.00	0.00	0.0%	
· · · ·		0700	2.22			
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	(20,621.01)	(70,616.43)	242.4%	

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

44 10447 0000000 Form 35 E8A15Z3HR1(2023-24)

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	683,464.51	0.00
Total, Restricted Balance		683,464.51	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 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	(152,346.50)	0.00	-100.0
5) TOTAL, REVENUES			(152,346.50)	0.00	-100.0
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employee Benefits		3000-3999	0.00	0.00	0.0
4) Books and Supplies		4000-4999	0.00	0.00	0.0
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0
6) Capital Outlay		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,			
		7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES			0.00	0.00	0.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(152,346.50)	0.00	-100.0
D. OTHER FINANCING SOURCES/USES					
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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,347,653.50	0.00	-100.0
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,347,653.50	Ne
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			0.00	3,347,653.50	N
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,347,653.50	N
2) Ending Balance, June 30 (E + F1e)			3,347,653.50	3,347,653.50	0.0
Components of Ending Fund Balance			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,. ,	
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0
Stores		9712	0.00	0.00	0.0
Prepaid Items		9713	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.0
b) Restricted		9740	0.00	0.00	0.0
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0
Other Commitments		9760	0.00	0.00	0.0
d) Assigned		0.00	0.00	0.00	0
Other Assignments		9780	3,347,653.50	3,347,653.50	0.0
Capital Outlay Projects	0000	9780	3, 347, 653. 50	0,011,000.00	
Capital Outlay Projects	0000	9780	3,347,033.30	3,347,653.50	
	3000	3100		3,347,033.30	
		9789	0.00	0.00	0.0
e) Unassigned/Unappropriated Reserve for Economic Uncertainties			0.00	0.00	
Reserve for Economic Uncertainties			0.00	0.00	Λ.
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9790	0.00	0.00	0.
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS			0.00	0.00	0.0
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash		9790		0.00	0.0
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash a) in County Treasury		9790 9110	3,508,434.65	0.00	0.0
Reserve for Economic Uncertainties Unassigned/Unappropriated Amount G. ASSETS 1) Cash		9790		0.00	0.0

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

				E8A15Z3HR1(2023-24		
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
d) with Fiscal Agent/Trustee		9135	0.00			
e) Collections Awaiting Deposit		9140	0.00			
2) Investments		9150	0.00			
3) Accounts Receivable		9200	0.00			
4) Due from Grantor Government		9290	0.00			
5) Due from Other Funds		9310	0.00			
6) Stores		9320	0.00			
7) Prepaid Expenditures		9330	0.00			
8) Other Current Assets		9340	0.00			
		9340	0.00			
9) Lease Receivable		9360				
10) TOTAL, ASSETS			3,347,653.50			
H. DEFERRED OUTFLOWS OF RESOURCES						
1) Deferred Outflows of Resources		9490	0.00			
2) TOTAL, DEFERRED OUTFLOWS			0.00			
I. LIABILITIES						
1) Accounts Payable		9500	0.00			
2) Due to Grantor Governments		9590	0.00			
3) Due to Other Funds		9610	0.00			
4) Current Loans		9640	0.00			
5) Unearned Revenue		9650	0.00			
6) TOTAL, LIABILITIES			0.00			
J. DEFERRED INFLOWS OF RESOURCES						
Deferred Inflows of Resources		9690	0.00			
2) TOTAL, DEFERRED INFLOWS		0000	0.00			
			0.00			
K. FUND EQUITY						
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			3,347,653.50			
FEDERAL REVENUE						
FEMA		8281	0.00	0.00	0.09	
All Other Federal Revenue		8290	0.00	0.00	0.09	
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%	
OTHER STATE REVENUE						
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.09	
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09	
All Other State Revenue	All Other	8590	0.00	0.00	0.0	
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09	
OTHER LOCAL REVENUE						
Other Local Revenue						
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09	
Sales						
Sale of Equipment/Supplies		8631	0.00	0.00	0.09	
Leases and Rentals		8650	0.00	0.00	0.0	
Interest		8660	8,434.65	0.00	-100.0°	
Net Increase (Decrease) in the Fair Value of Investments		8662	(160,781.15)	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			(152,346.50)	0.00	-100.0	
TOTAL, REVENUES			(152,346.50)	0.00	-100.0	
CLASSIFIED SALARIES						
Classified Support Salaries		2200	0.00	0.00	0.0	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0	
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0	
Other Classified Salaries		2900	0.00	0.00	0.0	
		2300			0.0	
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0	
EMPLOYEE BENEFITS		0404 5:55				
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	

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

					E8A15Z3HR1(2023-24)	
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
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 Employ ee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
BOOKS AND SUPPLIES						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.09	
Noncapitalized Equipment		4400	0.00	0.00	0.09	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09	
SERVICES AND OTHER OPERATING EXPENDITURES						
Subagreements for Services		5100	0.00	0.00	0.09	
Travel and Conferences		5200	0.00	0.00	0.09	
Insurance		5400-5450	0.00	0.00	0.09	
Operations and Housekeeping Services		5500	0.00	0.00	0.09	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.09	
Transfers of Direct Costs		5710	0.00	0.00	0.09	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0	
Communications		5900	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0	
CAPITAL OUTLAY						
Land		6100	0.00	0.00	0.09	
Land Improvements		6170	0.00	0.00	0.0	
Buildings and Improvements of Buildings		6200	0.00	0.00	0.04	
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	0.09	
TOTAL, CAPITAL OUTLAY		0700	0.00	0.00	0.09	
OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0	
Other Transfers Out						
Transfers of Pass-Through Revenues						
To Districts or Charter Schools		7211	0.00	0.00	0.0	
To County Offices		7212	0.00	0.00	0.0	
To JPAs		7213	0.00	0.00	0.0	
All Other Transfers Out to All Others		7219	0.00	0.00	0.09	
		7299	0.00	0.00	0.0	
Debt Service		7420	0.00			
Debt Service - Interest		7438	0.00	0.00	0.0	
Other Debt Service - Principal		7439	0.00	0.00	0.0	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0	
TOTAL, EXPENDITURES			0.00	0.00	0.0	
INTERFUND TRANSFERS						
INTERFUND TRANSFERS IN		00:0				
From: General Fund/CSSF		8912	0.00	0.00	0.0	
Other Authorized Interfund Transfers In		8919	3,500,000.00	0.00	-100.09	
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	0.00	-100.0	
INTERFUND TRANSFERS OUT						
To: General Fund/CSSF		7612	0.00	0.00	0.0	
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0	
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0	
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0	
OTHER SOURCES/USES						
SOURCES						
Proceeds						
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0	
Other Sources						
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0	

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Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Expenditures by Object

44 10447 0000000 Form 40 E8A15Z3HR1(2023-24)

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Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent 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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,500,000.00	0.00	-100.0%

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				E8A15Z3HR1(2023-24)	
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(152,346.50)	0.00	-100.0%
5) TOTAL, REVENUES			(152,346.50)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600- 7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(152,346.50)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES			(132,213133)		
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,347,653.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,347,653.50	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,347,653.50	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,347,653.50	New
2) Ending Balance, June 30 (E + F1e)			3,347,653.50	3,347,653.50	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%
·		9740	0.00	0.00	0.076
c) Committed Stabilization Arrangements		0750	0.00	0.00	0.000
-		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned		0===	0.000		
Other Assignments (by Resource/Object)		9780	3,347,653.50	3,347,653.50	0.0%
Capital Outlay Projects	0000	9780	3, 347, 653. 50		
Capital Outlay Projects	0000	9780		3,347,653.50	
e) Unassigned/Unappropriated		0===			
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Santa Cruz County Office of Education Santa Cruz County

Unaudited Actuals Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

44 10447 0000000 Form 40 E8A15Z3HR1(2023-24)

ResourceDescription2023-24 Unaudited Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

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.



				-	E6A 1523HR 1(2023-24
Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(19,907.76)	96,000.00	-582.2%
5) TOTAL, REVENUES			(19,907.76)	96,000.00	-582.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
		7100-7299,			
7) Other Outgo (excluding Transfers of Indirect Costs)		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			(644,663.05)	(528,755.67)	-18.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,951,195.51	1,000,000.00	-79.8%
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			4,951,195.51	1,000,000.00	-79.8%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,306,532.46	471,244.33	-89.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,254,057.15	6,560,589.61	191.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		9795	2,254,057.15	6,560,589.61	191.1%
d) Other Restatements		9795	0.00	0.00	0.0%
,		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,254,057.15	6,560,589.61	191.1%
2) Ending Balance, June 30 (E + F1e)			6,560,589.61	7,031,833.94	7.2%
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	6,560,589.61	7,031,833.94	7.2%
400 Encinal COP	0000	9760	6, 560, 589. 61		
400 Encinal COP	0000	9760		7,031,833.94	
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS		0790	0.00	0.00	0.07
1) Cash					
		0110	5 COE 10E 00		
a) in County Treasury		9110	5,695,125.82		
Pair Value Adjustment to Cash in County Treasury		9111	(99,047.88)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

			2023-24	2024-25	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	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	964,511.67		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
		5555	6,560,589.61		
10) TOTAL, ASSETS			0,500,509.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY			0.00		
			6,560,589.61		
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (16 + J2)			0,500,509.01		
FEDERAL REVENUE		2000	0.00	0.00	
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE					
Interest		8660	79,140.12	96,000.00	21.39
Net Increase (Decrease) in the Fair Value of Investments		8662	(99,047.88)	0.00	-100.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			(19,907.76)	96,000.00	-582.29
TOTAL, REVENUES			(19,907.76)	96,000.00	-582.29
			(10,007.70)	30,000.00	502.27
OTHER OUTGO (excluding Transfers of Indirect Costs) Debt Service					
		7400	040 005 00	202 202 27	5.00
Debt Service - Interest		7438	219,605.29	206,639.67	-5.99
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	0.09
TOTAL, EXPENDITURES			624,755.29	624,755.67	0.09
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,951,195.51	1,000,000.00	-79.89
(a) TOTAL, INTERFUND TRANSFERS IN			4,951,195.51	1,000,000.00	-79.89
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES			5.30	3.30	3.0
SOURCES SOURCES					
Other Sources					
Long-Term Debt Proceeds					
		8971	0.00	0.00	0.09
Proceeds from Certificates of Participation					
Proceeds from Certificates of Participation All Other Financing Sources		8979	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,951,195.51	1,000,000.00	-79.8%

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			2002.04	0004.05	Porcont	
Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference	
A. REVENUES						
1) LCFF Sources		8010-8099	0.00	0.00	0.0%	
2) Federal Revenue		8100-8299	0.00	0.00	0.0%	
3) Other State Revenue		8300-8599	0.00	0.00	0.0%	
4) Other Local Revenue		8600-8799	(19,907.76)	96,000.00	-582.2%	
5) TOTAL, REVENUES			(19,907.76)	96,000.00	-582.2%	
B. EXPENDITURES (Objects 1000-7999)						
1) Instruction	1000-1999		0.00	0.00	0.0%	
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%	
3) Pupil Services	3000-3999		0.00	0.00	0.0%	
4) Ancillary Services	4000-4999		0.00	0.00	0.0%	
5) Community Services	5000-5999		0.00	0.00	0.0%	
6) Enterprise	6000-6999		0.00	0.00	0.0%	
7) General Administration	7000-7999		0.00	0.00	0.0%	
8) Plant Services	8000-8999		0.00	0.00	0.0%	
O) Other Outes	0000 0000	Except 7600-				
9) Other Outgo	9000-9999	7699	624,755.29	624,755.67	0.0%	
10) TOTAL, EXPENDITURES			624,755.29	624,755.67	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(644,663.05)	(528,755.67)	-18.0%	
D. OTHER FINANCING SOURCES/USES						
1) Interfund Transfers						
a) Transfers In		8900-8929	4,951,195.51	1,000,000.00	-79.8%	
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			4,951,195.51	1,000,000.00	-79.8%	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,306,532.46	471,244.33	-89.1%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited		9791	2,254,057.15	6,560,589.61	191.1%	
b) Audit Adjustments		9793	0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)			2,254,057.15	6,560,589.61	191.1%	
d) Other Restatements		9795	0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)			2,254,057.15	6,560,589.61	191.1%	
2) Ending Balance, June 30 (E + F1e)			6,560,589.61	7,031,833.94	7.2%	
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		57.10	0.00	0.00	0.070	
Stabilization Arrangements		9750	0.00	0.00	0.0%	
Other Commitments (by Resource/Object)		9760	6,560,589.61	7,031,833.94	7.2%	
400 Encinal COP	0000	9760	6,560,589.61	7,001,000.84	1.2/0	
400 Encinal COP 400 Encinal COP	0000	9760	0,300,309.61	7,031,833.94		
	0000	9/00		7,031,033.94		
d) Assigned Other Assignments (by Resource/Object)		0790	0.00	0.00	0.007	
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%	
e) Unassigned/Unappropriated		9789	0.00	0.00	0.00/	
Reserve for Economic Uncertainties		9789 9790		0.00	0.0%	
Unassigned/Unappropriated Amount		9/90	0.00	0.00	0.0%	

Santa Cruz County Office of Education Santa Cruz County

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

44 10447 0000000 Form 56 E8A15Z3HR1(2023-24)

ResourceDescription2023-24 Unaudited Actuals2024-25 BudgetTotal, Restricted Balance0.000.00

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 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
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	2,608,240.16	1,700,000.00	-34.8
5) TOTAL, REVENUES			2,608,240.16	1,700,000.00	-34.8
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	0.00	0.00	0.0
3) Employ ee 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	759,924.36	750,846.85	-1.2
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENSES			759,924.36	750,846.85	-1.2
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,848,315.80	949,153.15	-48.6
D. OTHER FINANCING SOURCES/USES			,, ,,,	,	
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,848,315.80	949,153.15	-48.6
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,059,549.59	13,907,865.39	15.3
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			12,059,549.59	13,907,865.39	15.3
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Position (F1c + F1d)			12,059,549.59	13,907,865.39	15.3
2) Ending Net Position, June 30 (E + F1e)			13,907,865.39	14,857,018.54	6.8
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	13,907,865.39	14,857,018.54	6.8
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	13,907,865.39		
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 11) TOTAL, ASSETS		9400	13,907,865.39		

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Description R	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			13,907,865.39		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,417,561.79	500,000.00	-64.7%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,190,678.37	1,200,000.00	0.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,608,240.16	1,700,000.00	-34.8%
TOTAL, REVENUES			2,608,240.16	1,700,000.00	-34.8%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	759,924.36	750,846.85	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			759,924.36	750,846.85	-1.2%
TOTAL, EXPENSES			759,924.36	750,846.85	-1.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a + c + e)			0.00	0.00	0.0%

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			2023-24	2024-25	Percent
Description	Function Codes	Object Codes	Unaudited Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,608,240.16	1,700,000.00	-34.8%
5) TOTAL, REVENUES			2,608,240.16	1,700,000.00	-34.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		759,924.36	750,846.85	-1.2%
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		7 000	759,924.36	750,846.85	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			1,848,315.80	949,153.15	-48.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,848,315.80	949,153.15	-48.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,059,549.59	13,907,865.39	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,059,549.59	13,907,865.39	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,059,549.59	13,907,865.39	15.3%
2) Ending Net Position, June 30 (E + F1e)			13,907,865.39	14,857,018.54	6.8%
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	13,907,865.39	14,857,018.54	6.8%

Santa Cruz County Office of Education Santa Cruz County

Unaudited Actuals Retiree Benefit Fund Exhibit: Restricted Net Position Detail

44 10447 0000000 Form 71 E8A15Z3HR1(2023-24)

ResourceDescription2023-24 Unaudited Actuals2024-25 BudgetTotal, Restricted Net Position0.000.00



Form A - Average Daily Attendance

Form ASSET

Form DEBT

Form ESMOE - Every Student Succeeds Act Maintenance of Effort

Form GANN

Form ICR - Indirect Cost Rate

Worksheet

Form L - Lottery

Form PCR - Program Cost Report

Form PCRAF - Program Cost Report

Schedule of Allocation Factors

Form PGM - EPA (Summary by

Function)



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	202	3-24 Unaudited Actu	ıals		2024-25 Budget	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	202	3-24 Unaudited Actu	ials	2024-25 Budget			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
B. COUNTY OFFICE OF EDUCATION							
1. County Program Alternative Education Grant ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps	27.50	26.72	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	854.36	873.08	871.20	871.20	880.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	860.80	881.08	939.75	901.20	901.20	934.21	
2. District Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class	84.63	84.92	84.63	54.70	54.70	54.70	
c. Special Education-NPS/LCI							
d. Special Education Extended Year	6.27	6.27	6.27	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]							
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	90.90	91.19	90.90	61.05	61.05	61.05	
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	951.70	972.27	1,030.65	962.25	962.25	995.26	
4. Adults in Correctional Facilities							
5. County Operations Grant ADA	33,843.06	33,843.06	33,843.06	33,574.84	33,574.84	33,574.84	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)							

2023-24 Unaudited Actuals AVERAGE DAILY ATTENDANCE

44 10447 0000000 Form A E8A15Z3HR1(2023-24)

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	202	3-24 Unaudited Actu	ıals		2024-25 Budget	et	
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA	
C. CHARTER SCHOOL ADA							
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, or 62	use this worksheet to	report ADA for those	charter schools.			
Charter schools reporting SACS financial data separately from their	r authorizing LEAs in F	und 01 or Fund 62 us	se this worksheet to re	eport their ADA.			
FUND 01: Charter School ADA corresponding to SACS financia	l data reported in Fu	ınd 01.					
1. Total Charter School Regular ADA							
2. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00	
3. Charter School Funded County Program ADA							
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00	
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00	
FUND 09 or 62: Charter School ADA corresponding to SACS fir	ancial data reported	in Fund 09 or Fun	d 62.				
5. Total Charter School Regular ADA	155.41	155.41	155.41	150.00	150.00	150.00	
6. Charter School County Program Alternative Education ADA							
a. County Group Home and Institution Pupils							
b. Juvenile Halls, Homes, and Camps							
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]							
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00	
7. Charter School Funded County Program ADA				·			
a. County Community Schools							
b. Special Education-Special Day Class							
c. Special Education-NPS/LCI							
d. Special Education Extended Year							
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools							
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00	
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	155.41	155.41	155.41	150.00	150.00	150.00	
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	155.41	155.41	155.41	150.00	150.00	150.00	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	4,026,777.83		4,026,777.83			4,026,777.83
Work in Progress			0.00	203,638.28		203,638.28
Total capital assets not being depreciated	4,026,777.83	0.00	4,026,777.83	203,638.28	0.00	4,230,416.11
Capital assets being depreciated:						
Land Improvements	62,422.50		62,422.50			62,422.50
Buildings	29,775,556.57		29,775,556.57			29,775,556.57
Equipment	3,379,000.53		3,379,000.53	370,819.28		3,749,819.81
Total capital assets being depreciated	33,216,979.60	0.00	33,216,979.60	370,819.28	0.00	33,587,798.88
Accumulated Depreciation for:						
Land Improvements	(57,356.05)		(57,356.05)		3,738.55	(61,094.60)
Buildings	(12,594,954.64)		(12,594,954.64)		1,234,550.47	(13,829,505.11)
Equipment	(2,587,779.88)		(2,587,779.88)		236,852.90	(2,824,632.78)
Total accumulated depreciation	(15,240,090.57)	0.00	(15,240,090.57)	0.00	1,475,141.92	(16,715,232.49)
Total capital assets being depreciated, net excluding lease and subscription assets	17,976,889.03	0.00	17,976,889.03	370,819.28	1,475,141.92	16,872,566.39
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Gov ernmental activity capital assets, net	22,003,666.86	0.00	22,003,666.86	574,457.56	1,475,141.92	21,102,982.50
Business-Type Activities:	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, , , , ,	, , ,	, , , , , , , ,
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00	-	-	0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals 2023-24 Unaudited Actuals Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	7,017,192.00		7,017,192.00		405,150.00	6,612,042.00	624,755.67
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	544,089.36		544,089.36		68,671.67	475,417.69	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	7,561,281.36	0.00	7,561,281.36	0.00	473,821.67	7,087,459.69	624,755.67
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

	Fund	ds 01, 09, and 62		2023-24
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000- 7999	74,001,488.71
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000- 7999	3,622,773.39
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	1,770,170.11
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000- 6999 except 6600, 6910	370,819.28
3. Debt Service	All	9100	5400- 5450, 5800, 7430- 7439	0.00
 Other Transfers Out 	All	9200	7200- 7299	3,529,293.47
5. Interfund Transfers Out	All	9300	7600- 7629	8,569,695.51
		9100	7699	
All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000- 7999	10,206.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

		xpenditures			
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.				
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,250,184.37	
D. Plus additional MOE expenditures:			1000- 7143, 7300- 7439		
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000- 8699	0.00	
2. Expenditures to cover deficits for student body activities	Manually entered. Must no	it include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				56,128,530.95	
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,036.49	
B. Expenditures per ADA (Line I.E divided by Line II.A)				54,152.51	

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

Section III -		
MOE		
Calculation		
(For data		
collection only. Final	Total	Per ADA
determination		
will be done		
by CDE)		
A. Base		
expenditures		
(Preloaded		
expenditures		
from prior year		
official CDE		
MOE		
calculation).		
(Note: If the		
prior y ear MOE		
was not met,		
CDE has		
adjusted the		
prior y ear base		
to 90 percent		
of the		
preceding prior		
year amount rather than the		
actual prior		
year		
expenditure		
amount.)	48,841,531.21	45,238.72
	,	,
1.		
Adjustment		
to base		
expenditure and		
expenditure		
per ADA		
amounts for		
LEAs failing		
prior y ear		
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	45,238.72
B. Required		
effort (Line A.2		
times 90%)	43,957,378.09	40,714.85
C. Current		
year		
expenditures		
(Line I.E and		
Line II.B)	56,128,530.95	54,152.51
D. MOE		
deficiency		
amount, if any		
(Line B minus		
Line C) (If		
negative, then		
zero)	0.00	0.00

Santa Cruz County Office of Education Santa Cruz County

Unaudited Actuals 2023-24 Unaudited Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

44 10447 0000000 Form ESMOE E8A15Z3HR1(2023-24)

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

44 10447 0000000 Form GANN E8A15Z3HR1(2023-24)

		2023-24 Calculations				
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA		2022-23 Actual			2023-24 Actual	
(Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.)						
PRIOR YEAR APPROPRIATIONS LIMIT						
Program Portion of Prior Year Appropriations Limit						
(A3 times [A6 divided by (A6 plus A7)], not to exceed A6)						
Excess is added to Other Services portion.	12,978,663.55		12,978,663.55			13,004,372.53
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	6,404,586.98		6,404,586.98			6,417,273.60
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	19,383,250.53		19,383,250.53			19,421,646.13
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	938.58		938.58			881.08
5. Other ADA (Preload/Line B4, PY column)	28,838.03		28,838.03			28,874.42
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28,						
Alternative Education Grant, prior year Annual County LCFF Calculation)	15,618,159.00		15,618,159.00			15,618,159.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	7,707,100.00		7,707,100.00			7,707,100.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Ad	justments to 202	2-23	Adjustments to 2023-24		3-24
ADJUSTMENTS TO PRIOR YEAR LIMIT		,			,	
8. Reorganizations and Other Transfers						
Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT						
(Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion						
([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion						
(Lines A11 minus A12)			0.00			0.00
ADJUSTMENTS TO PRIOR YEAR ADA						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						

		2023-24 Calculations		2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA			-			
CURRENT YEAR PROGRAM ADA	202	3-24 Annual Rep	ort	202	4-25 Annual Estir	mate
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	881.08		881.08	901.20		901
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		(
3. Total Current Year ADA (Lines B1 through B2)	881.08	0.00	881.08	901.20	0.00	90
	2	2023-24 P2 Repor	t	2	024-25 P2 Estima	te
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			28,874.42			28,586
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE		2023-24 Actual			2024-25 Budget	
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
Homeowners' Exemption (Object 8021)	62,502.61		62,502.61	61,685.00		61,68
2. Timber Yield Tax (Object 8022)	10,378.14		10,378.14	6,497.00		6,49
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		
4. Secured Roll Taxes (Object 8041)	13,565,061.10		13,565,061.10	12,955,961.00		12,955,96
5. Unsecured Roll Taxes (Object 8042)	293,193.52		293,193.52	259,653.00		259,65
6. Prior Years' Taxes (Object 8043)	39,695.55		39,695.55	25,424.00		25,42
7. Supplemental Taxes (Object 8044)	210,619.98		210,619.98	314,172.00		314,17
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	566,834.57		566,834.57	93,777.00		93,77
9. Penalties and Int. from Delinquent Taxes (Object 8048)	5,279.77		5,279.77	0.00		
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		
11. Other In-Lieu Taxes (Object 8082)	1,072.73		1,072.73	0.00		
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	2,616,978.48		2,616,978.48	1,985,883.00		1,985,88
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		
15. Penalties and Int. from Delinquent Non-LCFF						
Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		
16. Transfers to Charter Schools						
in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

		2023-24 Calculations					
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)		17,371,616.45	0.00	17,371,616.45	15,703,052.00	0.00	15,703,052.00
OTHER LOCAL REVENUES (Funds 01,	09, and 62)						
18. To General Fund from Bond Inte	rest and Redemption						
Fund (Excess debt service taxes	s) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF	TAXES						
(Lines C17 plus C18)		17,371,616.45	0.00	17,371,616.45	15,703,052.00	0.00	15,703,052.00
EXCLUDED APPROPRIATIONS			·				
20a. Medicare (Enter federally manda amounts)	ted amounts only from objs. 3301 and 3302; do not include negotiated			432,780.58			462,663.94
20b. Qualified Capital Outlay Projects							
OTHER EXCLUSIONS							
21. Americans with Disabilities Act							
22. Unreimbursed Court Mandated D	esegregation Costs						
23. Other Unfunded Court-ordered o	r Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20	through C23)			432,780.58			462,663.94
STATE AID RECEIVED (Funds 01, 09,	and 62)						
25. LCFF - CY (objects 8011 and 80	12)	24,194,330.31		24,194,330.31	24,502,280.00		24,502,280.00
26. LCFF/Revenue Limit State Aid -	Prior Years (Object 8019)	(154,766.00)		(154,766.00)	0.00		0.00
27. TOTAL STATE AID RECEIVED							
(Line C25 plus C26)		24,039,564.31	0.00	24,039,564.31	24,502,280.00	0.00	24,502,280.00
DATA FOR INTEREST CALCULATION	N						
28. Total Revenues (Funds 01, 09 &	62, objects 8000-8799)	75,753,241.39		75,753,241.39	71,581,774.86		71,581,774.86
29. Total Interest and Return on Inve	estments (Funds 01, 09, and 62, objects 8660 and 8662)	1,947,450.17		1,947,450.17	1,947,450.17		1,947,450.17
D. APPROPRIATIONS LIMIT CALCULAT	TIONS		2023-24 Actual			2024-25 Budget	
PRELIMINARY APPROPRIATIONS LI	MIT					_	
Revised Prior Year Program Lim	it (Lines A1 plus A12)			12,978,663.55			13,004,372.53
2. Inflation Adjustment				1.0444			1.0362
Program Population Adjustment	Lines B3 divided						
by [A4 plus A14]) (Round to four				0.9387			1.0228
4. PRELIMINARY PROGRAM LIMI							
(Lines D1 times D2 times D3)				12,723,999.85			13,782,363.79
Revised Prior Year Other Service	os Limit						

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		2023-24 Calculations		2024-25 Calculations			
		Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
	(Lines A2 plus A13)			6,404,586.98			6,417,273.6
6.	Inflation Adjustment			1.0444			1.036
7.	Other Services Population Adj. (Lines B4 divided						
	by [A5 plus A15]) (Round to four decimal places)			1.0013			0.99
8.	PRELIMINARY OTHER SERVICES LIMIT						
	(Lines D5 times D6 times D7)			6,697,646.28			6,583,083.
9.	PRELIMINARY TOTAL APPROPRIATIONS LIMIT						
	(Lines D4 plus D8)			19,421,646.13			20,365,446.
APPR	ROPRIATIONS SUBJECT TO THE LIMIT						
10.	Local Revenues Excluding Interest (Line C19)			17,371,616.45			15,703,052.0
11.	Preliminary State Aid Calculation						
	a. Maximum State Aid in Local Limit						
	(Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			2,482,810.26			5,125,058.8
12.	Local Revenues in Proceeds of Taxes						
	a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			523,881.74			582,495.
	b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			17,895,498.19			16,285,547.
13.	State Aid in Proceeds of Taxes (lesser of Line D11a or						
	[Lines D9 minus D12b plus C24]; if negative, then zero)			1,958,928.52			4,542,562.
14.	Total Appropriations Subject to the Limit						
	a. Local Revenues (Line D12b)			17,895,498.19			
	b. State Subventions (Line D13)			1,958,928.52			
	c. Less: Excluded Appropriations (Line C24)			432,780.58			
	d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT						
	(Lines D14a plus D14b minus D14c)			19,421,646.13			
15	Adjustments to the Limit Per						
	Government Code Section 7902.1						
	(Line D14d minus D9)			0.00			
SUMI	SUMMARY		2023-24 Actual			2024-25 Budget	
16	Adjusted Appropriations Limit						
	(Lines D9 plus D15)			19,421,646.13			20,365,446.
17	Appropriations Subject to the Limit						

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Line D14d)			19,421,646.13			
* Please provide below an explanation for each entry in the adjustments column.						
elissa Lopez mlopez@santacruzcoe.org		(831) 466-5616				
Gann Contact Person			Contact Phone	Number		

Unaudited Actuals 2023-24 Unaudited Actuals Indirect Cost Rate Worksheet

44 10447 0000000 Form ICR E8A15Z3HR1(2023-24)

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

 Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000)

3,892,540.58

- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

0.00

b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

n/a		

B. Salaries and Benefits - All Other Activities

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

45.408.058.71

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)

8.57%

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

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

3,142,123.93

 Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)

1,083,100.14

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3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,450.00			
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	16,253.37			
5. Plant Maintenance and Operations (portion relating to general administrative offices only)				
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	245,979.22			
6. Facilities Rents and Leases (portion relating to general administrative offices only)				
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	25,346.75			
7. Adjustment for Employment Separation Costs				
a. Plus: Normal Separation Costs (Part II, Line A)	0.00			
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00			
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,583,253.41			
9. Carry-Forward Adjustment (Part IV, Line F)	(311,910.27)			
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,271,343.14			
B. Base Costs				
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	22,342,023.86			
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	17,464,461.46			
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,076,335.20			
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	26,436.36			
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,671,209.62			
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)	1,123,660.33			
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00			
9. Other General Administration (portion charged to restricted resources or specific goals only)				
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,				
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,732,762.14			
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	2,102,102.11			
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals				
except 0000 and 9000, objects 1000-5999)	1,142,636.50			
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	1,112,000			
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,624,256.67			
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	۷,047,200.0.			
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,307,080.25			
13. Adjustment for Employment Separation Costs	1,007,000.20			
a. Less: Normal Separation Costs (Part II, Line A)	0.00			
a. Less: Normal Separation Costs (Part II, Line A) 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) 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00			
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	89,600.65			
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,318,055.02			
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)	57,918,518.06			
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment				
(For information only - not for use when claiming/recovering indirect costs)				
(Line A8 divided by Line B19)	7.91%			
D. Preliminary Proposed Indirect Cost Rate				
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)				
(Line A10 divided by Line B19)				
Part IV - Carry-forward Adjustment				

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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

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the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the				
approv ed rate was based.				
Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for				
use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs,				
or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than				
the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.				
A. Indirect costs incurred in the current year (Part III, Line A8)	4,583,253.41			
B. Carry-forward adjustment from prior year(s)				
Carry-forward adjustment from the second prior year	(105,302.23)			
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00			
C. Carry-forward adjustment for under- or over-recovery in the current year				
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect				
cost rate (8.27%) times Part III, Line B19); zero if negative	0.00			
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of				
(approved indirect cost rate (8.27%) times Part III, Line B19) or (the highest rate used to				
recover costs from any program (8.27%) times Part III, Line B19); zero if positive	(311,910.27)			
D. Preliminary carry-forward adjustment (Line C1 or C2)	(311,910.27)			
E. Optional allocation of negative carry-forward adjustment over more than one year				
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which				
the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that				
the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more				
than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.				
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward				
adjustment is applied to the current year calculation:	7.37%			
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward				
adjustment (\$-155955.13) is applied to the current year calculation and the remainder				
(\$-155955.14) is deferred to one or more future years:	7.64%			
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward	_			
adjustment (\$-103970.09) is applied to the current year calculation and the remainder				
(\$-207940.18) is deferred to one or more future years:	7.73%			
LEA request for Option 1, Option 2, or Option 3				
	1			
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if				
Option 2 or Option 3 is selected)				

Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs

Approv ed 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	246,631.17	20,396.40	8.27%
01	3025	95,279.62	7,879.62	8.27%
01	3183	50,834.82	4,186.18	8.23%
01	3212	114,523.77	9,471.12	8.27%
01	3213	787,390.63	65,110.14	8.27%
01	3310	412,756.47	28,168.97	6.82%
01	3327	13,213.26	1,092.74	8.27%
01	3385	94,489.70	7,814.30	8.27%
01	4035	21,128.31	1,747.31	8.27%
01	5630	120,762.90	9,987.09	8.27%
01	5632	10,265.94	848.99	8.27%
01	5810	796,424.59	65,687.38	8.25%
01	6018	2,335,213.00	193,122.12	8.27%
01	6054	34,555.27	2,857.72	8.27%
01	6057	56,684.97	4,687.85	8.27%
01	6266	63,888.87	5,283.61	8.27%
01	6333	158,481.48	13,101.97	8.27%
01	6388	578,488.42	22,768.15	3.94%
01	6500	12,342,625.29	803,958.87	6.51%
01	6510	744,477.28	61,072.07	8.20%
01	6515	12,923.25	1,068.75	8.27%
01	6520	72,158.87	4,416.13	6.12%
01	6546	54,134.72	4,476.94	8.27%
01	6680	34,635.63	2,864.37	8.27%
01	6685	34,635.63	2,864.37	8.27%
01	6695	127,901.31	10,577.44	8.27%
01	6762	478,919.37	39,606.63	8.27%
01	7032	944.44	78.11	8.27%
01	7311	4,997.73	413.31	8.27%
01	7366	207,675.75	17,083.81	8.23%
01	7368	36,578.73	3,025.06	8.27%
01	7412	118,954.47	9,837.53	8.27%
01	7413	69,271.27	5,728.73	8.27%
01	7422	78,847.76	6,520.71	8.27%
01	7810	340,686.62	28,043.73	8.23%
01	8150	828,665.57	68,530.65	8.27%
01	9010	8,421,535.35	451,318.00	

Santa Cruz County Office of Education Santa Cruz County	Unaudited Actuals 2023-24 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs			7 0000000 Form ICR (2023-24)
09	3182	164,727.99	13,623.01	8.27%
09	3310	2,997.14	247.86	8.27%
09	6500	114,750.36	9,489.85	8.27%
09	6546	41,537.17	3,435.12	8.27%
09	6762	78,239.59	6,470.41	8.27%
09	7810	2,786.55	230.45	8.27%
11	6391	89,600.65	4,480.03	5.00%
12	5035	228,769.16	18,464.36	8.07%
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	335,425.33	27,739.67	8.27%
12	6123	6,138.80	507.68	8.27%
12	6127	212,507.31	17,574.36	8.27%
12	6128	127,331.34	10,530.30	8.27%
12	9010	221,212.33	18,294.27	8.27%

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Unaudited Actuals 2023-24 Unaudited Actuals LOTTERY REPORT Revenues, Expenditures and Ending Balances - All Funds

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Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	798,911.62	19,774.28	203,028.93	1,021,714.83
2. State Lottery Revenue	8560	282,685.46		144,398.03	427,083.49
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)		1,081,597.08	19,774.28	347,426.96	1,448,798.32
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	50,269.69		0.00	50,269.69
2. Classified Salaries	2000-2999	19,431.17		0.00	19,431.17
3. Employee Benefits	3000-3999	4,777.05		0.00	4,777.05
4. Books and Supplies	4000-4999	30,449.22		0.00	30,449.22
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	570.38			570.38
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			10,000.00	10,000.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		105,497.51	0.00	10,000.00	115,497.51
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	976,099.57	19,774.28	337,426.96	1,333,300.81

D. COMMENTS:

Educational and instructional online curriculum.

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

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

Unaudited Actuals 2023-24 County School Service and Charter Schools Funds Program Cost Report

			Direct Costs				
Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	3,493,655.45	201,052.80	3,694,708.25	355,901.67		4,050,609.92
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3500	County Community Schools	14,577,696.41	2,816,131.40	17,393,827.81	1,675,502.36		19,069,330.17
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3600	Juv enile Courts	1,332,718.65	213,759.89	1,546,478.54	148,968.27		1,695,446.81
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	27,118.02	0.00	27,118.02	2,612.21		29,730.23
4630	Adult Career Technical Education	379,509.53	44,978.25	424,487.78	40,889.81		465,377.59
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	14,716,973.67	2,183,977.88	16,900,951.55	1,628,024.87		18,528,976.42
6000	Regional Occupational Ctr/Prg (ROC/P)	1,410,686.39	188,908.67	1,599,595.06	154,084.85		1,753,679.91
Other Goals							
7110	Nonagency - Educational	10,206.00	0.00	10,206.00	983.12		11,189.12
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	1,415,001.76	0.00	1,415,001.76	136,303.45		1,551,305.21
8500	Child Care and Development Services	1,187,027.59	0.00	1,187,027.59	114,343.29		1,301,370.88
8600	County Services to Districts	12,227,043.15	0.00	12,227,043.15	1,177,799.38		13,404,842.53
Other Costs							
	Food Services					0.00	0.00
****	Enterprise					0.00	0.00
	Facilities Acquisition & Construction					0.00	0.00
	Other Outgo					12,098,988.98	12,098,988.98
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	153,487.34		153,487.34
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(112,846.40)		(112,846.40)
	Total County School Service and Charter Schools Funds Expenditures	50,777,636.62	5,648,808.89	56,426,445.51	5,476,054.22	12,098,988.98	74,001,488.71

Unaudited Actuals 2023-24 County School Service and Charter Schools Funds Program Cost Report Schedule of Direct Charged Costs (DCC)

		Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration (Functions 7000-	Plant Maintenance and Operations	Facilities Rents and Leases	
Goal	Type of Program	(Functions 1000- 1999)	(Functions 2100- 2200)	(Functions 2420- 2495)	(Function 2700)	(Functions 3110- 3160 and 3900)	(Function 3600)	(Functions 4000- 4999)	(Functions 5000- 5999)	7999, except 7210)*	(Functions 8100- 8400)	(Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,245,758.07	253,740.61	635,874.52	276,224.75	51,931.90	0.00	0.00			0.00	1,030,125.60	3,493,655.45
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3500	County Community Schools	8,933,373.19	997,901.77	804,955.63	2,025,108.22	1,056,018.75	0.00	16,230.36			448,347.09	295,761.40	14,577,696.41
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3600	Juv enile Courts	834,839.43	0.00	36,898.33	308,607.28	147,474.43	0.00	0.00			4,899.18	0.00	1,332,718.65
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	27,118.02	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	27,118.02
4630	Adult Career Technical Education	269,168.51	0.00	108,802.56	1,538.46	0.00	0.00	0.00			0.00	0.00	379,509.53
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	10,658,983.02	27,205.25	762.57	856,428.65	2,971,724.92	0.00	0.00			201,869.26	0.00	14,716,973.67
6000	ROC/P	730,248.64	332,912.39	262,116.16	78,869.20	0.00	0.00	0.00			0.00	6,540.00	1,410,686.39
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	10,206.00	0.00	0.00	0.00	0.00	10,206.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		14,527.11	0.00	120,500.94	500.00	0.00		1,275,325.06	0.00	4,148.65	0.00	1,415,001.76
8500	Child Care and Development Services	3,159.11	687,143.22	0.00	0.00	840.70	0.00		495,884.56	0.00	0.00	0.00	1,187,027.59
8600	County Services to Districts		5,446,824.74	580,103.32	373,996.93	2,098,934.06	0.00	0.00		3,722,085.79	5,098.31	0.00	12,227,043.15
Total Direct C	harged Costs	22,702,647.99	7,760,255.09	2,429,513.09	4,041,274.43	6,327,424.76	0.00	26,436.36	1,771,209.62	3,722,085.79	664,362.49	1,332,427.00	50,777,636.62

^{*} Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals 2023-24 County School Service and Charter Schools Funds Program Cost Report Schedule of Allocated Support Costs (AC)

			ests (Based on factors in	put on Form PCRAF)	
Goal	Type of Program	Full-Time Equivalents	Classroom Units	Pupils Transported	Total
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	201,052.80	0.00	0.00	201,052.80
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	1,665,544.74	1,150,586.66	0.00	2,816,131.40
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juv enile Courts	139,432.59	74,327.30	0.00	213,759.89
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	44,978.25	0.00	0.00	44,978.25
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,192,823.29	991,154.59	0.00	2,183,977.88
6000	ROC/P	188,908.67	0.00	0.00	188,908.67
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
8600	County Services to Districts	0.00	0.00	0.00	0.00
Other Funds					
	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
	Child Development (Fund 12)	0.00	0.00	0.00	0.00
	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		3,432,740.34	2,216,068.55	0.00	5,648,808.89

Unaudited Actuals 2023-24 County School Service and Charter Schools Funds Program Cost Report Schedule of Central Administration Costs (CAC)

44 10447 0000000 Form PCR E8A15Z3HR1(2023-24)

A.	Central Administration Costs in County School Service and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,132,673.70
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	70,450.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,262,064.33
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,123,712.59
5	Total Central Administration Costs in County School Service and Charter Schools Funds	5,588,900.62
В.	Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	50,777,636.62
2	Total Allocated Costs (from Form PCR, Column 2, Total)	5,648,808.89
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	56,426,445.51
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	89,600.65
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,318,055.02
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	185,736.50
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,593,392.17
D.	Total Direct Charged and Allocated Costs (B3 + C5)	58,019,837.68
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	9.63%

Unaudited Actuals 2023-24 County School Service and Charter Schools Funds Program Cost Report Schedule of Other Costs (OC)

44 10447 0000000 Form PCR E8A15Z3HR1(2023-24)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				12,098,988.98	12,098,988.98
Total Other Costs	0.00	0.00	0.00	12,098,988.98	12,098,988.98

Unaudited Actuals 2023-24 Form and Charter Schools Funds Program Cost Report Schedule of Allocation Factors (AF) for Support Costs

44 10447 0000000 Form PCRAF E8A15Z3HR1(2023-24)

			Teacher Full-Ti	me Equivalents		Classro	Pupils Transported	
		Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
	ibuted Expenditures, Funds 01, 09, and 62, Goals allocated based on factors input)	1,440,618.84	782,102.24	1,010,697.77	199,321.49	2,216,068.55	0.00	0.00
B. Enter Allocation Fa	actor(s) by Goal:	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
	ation factors are only needed for a column if there are expenditures in line A.)							
Instructional Goals	Description							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	4.47	4.47	4.47	4.47			
3100	Alternative Schools							
3300	Independent Study Centers							
3400	Opportunity Schools							
3500	County Community Schools	37.03	37.03	37.03	37.03	30.96		
3550	Community Day Schools							
3600	Juv enile Courts	3.10	3.10	3.10	3.10	2.00		
3700	Specialized Secondary Programs							
3800	Career Technical Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Career Technical Education	1.00	1.00	1.00	1.00			
4760	Bilingual							
4850	Migrant Education							
4900	Other Supplemental Education							
5000-5999	Special Education (allocated to 5001)	26.52	26.52	26.52	26.52	26.67		
6000	ROC/P	4.20	4.20	4.20	4.20			
Other Goals	Description							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
8600	County Services to Districts							
Other Funds	Description							
	Adult Education (Fund 11)							
	Child Development (Fund 12)							

Unaudited Actuals 2023-24 Form and Charter Schools

Form and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

44 10447 0000000 Form PCRAF E8A15Z3HR1(2023-24)

	Teacher Full-Time Equivalents				Classro	Pupils Transported	
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	76.32	76.32	76.32	76.32	59.63	0.00	0.00

Unaudited Actuals 2023-24 Unaudited Actuals Program by Resource Report Expenditures by Function - Summary

44 10447 0000000 Report PGM E8A15Z3HR1(2023-24)

Printed: 9/15/2024 9:50 A

Expenditures through:

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

01 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	2,637,383.00
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
TOTAL AVAILABLE		2,637,383.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	2,637,383.00
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
TOTAL EXPENDITURES AND OTHER FINANCING USES		2,637,383.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		2,637,383.0
Indirect Costs (Objects 7310 and 7350)		0.0
Indirect Costs divided by Eligible Expenditures		0.00%

Unaudited Actuals 2023-24 Unaudited Actuals Program by Resource Report Expenditures by Function - Summary

44 10447 0000000 Report PGM E8A15Z3HR1(2023-24)

Printed: 9/15/2024 9:51 A

Expenditures through:

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

09 1400 0 Education Protection Account

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	31,082.00
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
TOTAL AVAILABLE		31,082.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	31,082.00
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
TOTAL EXPENDITURES AND OTHER FINANCING USES		31,082.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		31,082.0
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Unaudited Actuals 2023-24 Unaudited Actuals Program by Resource Report Expenditures by Function - Summary

44 10447 0000000 Report PGM E8A15Z3HR1(2023-24)

Printed: 9/15/2024 9:52 A

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
AMOUNT AVAILABLE FOR THIS FISCAL YEAR	Object Codes	
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	2,668,465.00
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
TOTAL AVAILABLE		2,668,465.00
EXPENDITURES AND OTHER FINANCING USES	Function Codes	
(Objects 1000-7999)		
Instruction	1000-1999	2,668,465.00
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
TOTAL EXPENDITURES AND OTHER FINANCING USES		2,668,465.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		2,668,465.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Unaudited Actuals 2023-24 County School Service Fund Special Education Revenue Allocations Setup

44 10447 0000000 Form SEAS E8A15Z3HR1(2023-24)

Current LEA:	44-10447-0000000 Santa (44-10447-000000 Santa Cruz County Office of Education					
Selected SELPA:	SC	(Enter a SELPA ID from the list below then save and close)					
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED					
ID	SELPA-TITLE	(from Form SEA)					
SC	North Santa Cruz County						

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								206.0
OTAL EXPENDITURES (Funds	s 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	431,705.56	0.00	0.00	312,258.44	155,076.00	3,025,584.37		3,924,624.
2000-2999	Classified Salaries	165,291.87	0.00	0.00	125,823.41	491,875.68	3,137,578.23		3,920,569.
3000-3999	Employee Benefits	340,824.11	0.00	0.00	286,227.29	555,222.59	4,206,617.19		5,388,891.
4000-4999	Books and Supplies	31,450.44	0.00	0.00	5,827.19	1,211.33	34,988.58		73,477.
5000-5999	Services and Other Operating Expenditures	476,940.18	0.00	0.00	5,874.58	14,523.32	912,073.31		1,409,411.
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.
	Total Direct Costs	1,446,212.16	0.00	0.00	736,010.91	1,217,908.92	11,316,841.68	0.00	14,716,973.
7310	Transfers of Indirect Costs	559,162.69	0.00	0.00	69,955.12	0.00	282,950.96		912,068.
7350	Transfers of Indirect Costs - Interfund	13,172.83	0.00	0.00	0.00	0.00	0.00		13,172.
PCRA	Program Cost Report Allocations	2,183,977.90							2,183,977
	Total Indirect Costs and PCR Allocations	2,756,313.42	0.00	0.00	69,955.12	0.00	282,950.96	0.00	3,109,219
	TOTAL COSTS	4,202,525.58	0.00	0.00	805,966.03	1,217,908.92	11,599,792.64	0.00	17,826,193.
EDERAL EXPENDITURES (Fui	nds 01, 09, and 62; resources 3000-5999, except 3385)	I.							
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,150.47		2,150
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	127,566.98		127,566
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	110,400.82		110,400
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	11,994.61		11,994
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	181,082.74		181,082
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	433,195.62	0.00	433,195
7310	Transfers of Indirect Costs	16,982.25	0.00	0.00	0.00	0.00	12,279.46		29,261
7350	Transfers of Indirect Costs - Interfund	247.86	0.00	0.00	0.00	0.00	0.00		247.
	Total Indirect Costs	17,230.11	0.00	0.00	0.00	0.00	12,279.46	0.00	29,509
	TOTAL BEFORE OBJECT 8980	17,230.11	0.00	0.00	0.00	0.00	445,475.08	0.00	462,705.
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)							1	0.
	TOTAL COSTS								462,705.
TATE AND LOCAL EXPENDIT	URES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) Certificated Salaries	431,705.56	0.00	0.00	312,258.44	155,076.00	3,023,433.90		3,922,473

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
2000-2999	Classified Salaries	165,291.87	0.00	0.00	125,823.41	491,875.68	3,010,011.25		3,793,002.21
3000-3999	Employee Benefits	340,824.11	0.00	0.00	286,227.29	555,222.59	4,096,216.37		5,278,490.36
4000-4999	Books and Supplies	31,450.44	0.00	0.00	5,827.19	1,211.33	22,993.97		61,482.93
5000-5999	Services and Other Operating Expenditures	476,940.18	0.00	0.00	5,874.58	14,523.32	730,990.57		1,228,328.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,446,212.16	0.00	0.00	736,010.91	1,217,908.92	10,883,646.06	0.00	14,283,778.05
7310	Transfers of Indirect Costs	542,180.44	0.00	0.00	69,955.12	0.00	270,671.50		882,807.06
7350	Transfers of Indirect Costs - Interfund	12,924.97	0.00	0.00	0.00	0.00	0.00		12,924.97
PCRA	Program Cost Report Allocations	2,183,977.90							2,183,977.90
	Total Indirect Costs and PCR Allocations	2,739,083.31	0.00	0.00	69,955.12	0.00	270,671.50	0.00	3,079,709.93
	TOTAL BEFORE OBJECT 8980	4,185,295.47	0.00	0.00	805,966.03	1,217,908.92	11,154,317.56	0.00	17,363,487.98
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								17,363,487.98
OCAL EXPENDITURES (Fund	s 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	19,431.17		19,431.1
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	1,102.36		1,102.3
4000-4999	Books and Supplies	878.64	0.00	0.00	860.00	0.00	483.43		2,222.0
5000-5999	Services and Other Operating Expenditures	17,587.80	0.00	0.00	0.00	0.00	2,990.96		20,578.70
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	18,466.44	0.00	0.00	860.00	0.00	24,007.92	0.00	43,334.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL BEFORE OBJECT 8980	18,466.44	0.00	0.00	860.00	0.00	24,007.92	0.00	43,334.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								312,035.48

 $^{^{\}star}$ Attach an additional sheet with explanations of any amounts in the Adjustments column.

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

2022-23 Expenditures			A. State and Local	B. Local Only
	1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	14,709,732.20	76,977.80
	2.	Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
	3.	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
	4.	Enter any other adjustments, not included in Line 1 (explain below)		
	5	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation		
	0.	(Sum lines 1 through 4)	14,709,732.20	76,977.80
C. Unduplicated Pupil Count				
	1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA,		
		2022-23 Expenditures by LEA (LE-CY) worksheet	275.00	
	2.	Enter any adjustments not included in Line C1 (explain below)		
	3.	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation		
1		(Line C1 plus Line C2)	275.00	

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

SELPA: North Santa Cruz County (SC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqv/trckwrksht.xls.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
- a. Has left the jurisdiction of the agency;
- b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
- c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
STRS on Behalf	285,310.00	
Total exempt reductions	285,310.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

SELPA: North Santa Cruz County (SC)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].				
			State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)		-		
Increase in funding (if difference is positive)	0.00	•		
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)		=		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).		=		
Mr. (h) in long them (n)				
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction,				
second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:				

Column A

Column B

SECTION 3

Column C

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

TE AND LOCAL EXPENDITURES METHOD Ider "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method ed on state and local expenditures. Idea special education expenditures Ideas: Expenditures paid from federal sources Indeas: Adjustments required for MOE calculation Interpretation of the section of the sectio	(LE-CY Worksheet) FY 2023-24 17,826,193.17 462,705.19 17,363,487.98 17,363,487.98	Expenditures Comparison Year 2022-23 14,709,732.20 0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year 2019-20	Difference (A - B) 2,939,065
ler "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method ed on state and local expenditures. otal special education expenditures ess: Expenditures paid from federal sources (xpenditures paid from state and local sources (xpenditures paid from state and local sources (xless: Adjustments required for MOE calculation nparison year's expenditures, adjusted for MOE calculation s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures.	17,826,193.17 462,705.19 17,363,487.98 17,363,487.98	2022-23 14,709,732.20 0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	(A - B)
ler "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method ed on state and local expenditures. otal special education expenditures ess: Expenditures paid from federal sources (xpenditures paid from state and local sources (xpenditures paid from state and local sources (xless: Adjustments required for MOE calculation nparison year's expenditures, adjusted for MOE calculation s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures.	17,826,193.17 462,705.19 17,363,487.98 17,363,487.98	14,709,732.20 0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	2,939,068
ler "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method ed on state and local expenditures. otal special education expenditures ess: Expenditures paid from federal sources (xpenditures paid from state and local sources (xpenditures paid from state and local sources (xless: Adjustments required for MOE calculation nparison year's expenditures, adjusted for MOE calculation s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures.	462,705.19 17,363,487.98 17,363,487.98	0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	
ed on state and local expenditures. otal special education expenditures ess: Expenditures paid from federal sources expenditures paid from state and local sources //Less: Adjustments required for MOE calculation nparison y ear's expenditures, adjusted for MOE calculation s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures.	462,705.19 17,363,487.98 17,363,487.98	0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	
ess: Expenditures paid from federal sources (Expenditures paid from state and local sources (Expenditures paid from state and local sources (Expenditures paid from Seculation (Expenditures), adjusted for MOE calculation (Expenditures), paid from SECTION 2 (Expenditures paid from state and local sources (Expenditures), adjusted for MOE compliance requirement is met based on the abination of state and local expenditures.	462,705.19 17,363,487.98 17,363,487.98	0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	
Expenditures paid from state and local sources //Less: Adjustments required for MOE calculation nparison year's expenditures, adjusted for MOE calculation s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures.	17,363,487.98 17,363,487.98	0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	
//Less: Adjustments required for MOE calculation nparison year's expenditures, adjusted for MOE calculation s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the obination of state and local expenditures.	17,363,487.98 Actual	0.00 14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	
nparison year's expenditures, adjusted for MOE calculation s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures.	Actual	14,709,732.20 285,310.00 0.00 14,424,422.20 Comparison Year	
s: Exempt reduction(s) for SECTION1 s: 50% reduction from SECTION 2 expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures. Her "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method	Actual	285,310.00 0.00 14,424,422.20 Comparison Year	
expenditures paid from state and local sources the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures. Her "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method	Actual	0.00 14,424,422.20 Comparison Year	
expenditures paid from state and local sources ne difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures. Her "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method	Actual	14,424,422.20 Comparison Year	
the difference in Column C for the Section 3.A.1 is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures. It is positive or zero, the MOE compliance requirement is met based on the abination of state and local expenditures.	Actual	Comparison Year	
ler "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method		Year	Difference
		Year	Difference
	FY 2023-24	2019-20	Difference
eu on the per capita state and local expenditules.			
otal special education expenditures	17,826,193.17		
ess: Expenditures paid from federal sources	462,705.19		
expenditures paid from state and local sources	17,363,487.98	11,863,549.85	
/Less: Adjustments required for MOE calculation		0.00	
nparison y ear's expenditures, adjusted for MOE calculation		11,863,549.85	
s: Exempt reduction(s) from SECTION 1		285,310.00	
s: 50% reduction from SECTION 2		0.00	
expenditures paid from state and local sources	17,363,487.98	11,578,239.85	
special education unduplicated pupil count	206.00	201.00	
er capita state and local expenditures (A2c/A2d)	84,288.78	57,603.18	26,68
ne difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the capita state and local expenditures.			
TURES ONLY METHOD			
s: e pe ne	Exempt reduction(s) from SECTION 1 50% reduction from SECTION 2 xpenditures paid from state and local sources ecial education unduplicated pupil count r capita state and local expenditures (A2c/A2d) difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the apita state and local expenditures.	Exempt reduction(s) from SECTION 1 50% reduction from SECTION 2 xpenditures paid from state and local sources ecial education unduplicated pupil count r capita state and local expenditures (A2c/A2d) difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the apita state and local expenditures.	Exempt reduction(s) from SECTION 1 50% reduction from SECTION 2 xpenditures paid from state and local sources 17,363,487.98 11,578,239.85 ecial education unduplicated pupil count r capita state and local expenditures (A2c/A2d) difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the apita state and local expenditures.

Unaudited Actuals Special Education Maintenance of Effort 2023-24 Actual vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-A)

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

Unifer *Comparison *Yes*** enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures paid from local sources 385,398,84 1,473,523.67 1,473,523.6	SELPA:	North Santa Cruz County (SC)			
a. Expenditures paid from local sources AddILess: Adjustments required for MDE calculation Comparison year's expenditures, adjusted for MDE calculation Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources If the difference in Column C for the Section 3.8.1 is positive or zero, the MDE compliance requirement is met based on the local expenditures paid from local succes Under "Comparison Year," enter the most recent year in which MDE compliance was met using the actual vs. actual method based on the per capital local expenditures only. Under "Comparison Year," enter the most recent year in which MDE compliance was met using the actual vs. actual method based on the per capital local expenditures only. Under "Comparison Year," enter the most recent year in which MDE compliance was met using the actual vs. actual method based on the per capital local expenditures only. Under "Comparison Year," enter the most recent year in which MDE compliance was met using the actual vs. actual method based on the per capital local expenditures only. Under "Comparison Year," enter the most recent year in which MDE compliance was met using the actual vs. actual method based on the per capital local expenditures only. Under "Comparison Year," enter the most recent year in which MDE compliance was met using the actual vs. actual method based on the per capital local expenditures only. Under "Comparison Year," enter the most recent year in which MDE compliance was met using the actual vs. actual method based on the per capital local expenditures only. It is a Expenditure only to the per capital local expenditures only. It is a Expenditure only to the Section 3.8.2 is positive or zero, the MDE compliance requirement is met based on the per capital local expenditures only. It is the difference in Column C for the Section 3.8.2 is positive or zero, the MDE compliance requirement is met based on the per capital local expenditures only. It is the difference in			FY 2023-24	2011-12	Difference
Add/Less: Adjustments required for MOE calculation 0.00 (14.73, 523.67) Comparison year's expenditures, adjusted for MOE calculation 1.473, 523.67 Less: Exempt reduction(rg) from SECTION 2 0.00 Net expenditures paid from local sources 355,389.84 1.473,523.67 (1.118.153.83) If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only. Actual Comparison Year's expenditures only. Difference 2 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. Actual Comparison Year, actual Year in which MOE calculation 2012-13 Difference 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. a. Expenditures paid from local sources 355,389.84 1.443,661.77 Per Capital School (Actual Year) Actual Year Year Year Year Year Year Year Year	1.				
Comparison year's expenditures, adjusted for MOE calculation 1.473,223.67 0.00		a. Expenditures paid from local sources	355,369.84	1,473,523.67	
Less: Exempt reduction(s) from SECTION 1 0.00 0.00 Less: 50% reduction from SECTION 2 355,369.84 1,473,523.67 (1,118,153.83) If the difference in Column C for the Section 3.8.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only. Actual Page 2023-24 Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. Actual Page 2023-24 2012-13 Difference 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.		Add/Less: Adjustments required for MOE calculation		0.00	
Less: 50% reduction from SECTION 2 Net expenditures paid from local sources If the difference in Column C for the Section 3.8.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only. Actual Comparison Year,* enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital social expenditures only. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital social expenditures only. a. Expenditures paid from local sources 355,369,84 1,443,661.77 Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: 50% reduction from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources 355,369,84 1,443,661.77 Less: Expendit reduction(s) from SECTION 1 Less: 50% reduction multiplicated pupil count 206,00 272,00 c. Per capital local expenditures (B2a/ B2b) If the difference in Column C for the Section 3.8.2 is positive or zero, the MOE compliance requirement is met based on the per capital local expenditures Melissa Lopez Melissa Lopez Melissa Lopez Melissa Services Melissa Lopez Melissa Services		Comparison year's expenditures, adjusted for MOE calculation		1,473,523.67	
Net expenditures paid from local sources If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only. Actual Comparison Year.* enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources Add/Less: Adjustments required to MOE I.443,661.77 b. Special education unduplicated pupil count c. Per capital local expenditures (82a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capital local expenditures only. Melissa Lopez Melissa Lopez Contact Name Director, Fiscal Services If elephone Number Interctor, Fiscal Services (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) (1,118,153.83) Difference FY 2023.24 2012-13 Difference Difference Omparison Year FY 2023.24 2012-13 Difference Difference 1,443,661.77 0,00 1,443,661.77 0,00 1,443,661.77 0,00 1,443,661.77 1,443		Less: Exempt reduction(s) from SECTION 1		0.00	
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only. 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year, enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year, enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures and part of the per capital local expenditures and part of the per capital local expenditures paid from local sources Add/Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources 355,389.84 1,443,661.77 1,443,661.77 20.00 200.00 272.00 27		Less: 50% reduction from SECTION 2		0.00	
Local expenditures only. Actual Comparison Year, "enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison Year, enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures adjusted for MOE alocal fo		Net expenditures paid from local sources	355,369.84	1,473,523.67	(1,118,153.83)
Actual Year FY 2023-24 2012-13 Difference		·			
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capital local expenditures only. a. Expenditures paid from local sources Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures(B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Melissa Lopez Melissa Services (831) 466-5616 Telephone Number mlopez@santacruzzoe.org			Actual		
2. based on the per capita local expenditures only.			FY 2023-24	2012-13	Difference
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/ B2b) If the difference in Column C for the Section 3.8.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Contact Name Director, Fiscal Services 0.00	2.				
Comparison year's expenditures, adjusted for MOE Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Melissa Lopez Contact Name Director, Fiscal Services 1,443,661.77 0.00 0.00 272.00 272.00 272.00 1,725.10 5,307.58 (3,582.48) (831) 466-5616 Telephone Number mlopez@santacruzcoe.org		a. Expenditures paid from local sources	355,369.84	1,443,661.77	
Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures(B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Contact Name Director, Fiscal Services Contact Name		Add/Less: Adjustments required for MOE calculation		0.00	
Less: 50% reduction from SECTION 2 Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Contact Name Director, Fiscal Services Contact Structure		Comparison year's expenditures, adjusted for MOE		1,443,661.77	
Net expenditures paid from local sources b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Contact Name Director, Fiscal Services 1,443,661.77		Less: Exempt reduction(s) from SECTION 1		0.00	
b. Special education unduplicated pupil count c. Per capita local expenditures (B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Contact Name Director, Fiscal Services 206.00 272.00 1,725.10 5,307.58 (3,582.48)		Less: 50% reduction from SECTION 2		0.00	
c. Per capita local expenditures (B2a/ B2b) If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only. Melissa Lopez Contact Name Director, Fiscal Services 1,725.10 5,307.58 (3,582.48) (831) 466-5616 Telephone Number mlopez@santacruzcoe.org		Net expenditures paid from local sources	355,369.84	1,443,661.77	
Melissa Lopez Contact Name Director, Fiscal Services (831) 466-5616 (831) 466-5616 Telephone Number mlopez@santacruzcoe.org		b. Special education unduplicated pupil count	206.00	272.00	
Melissa Lopez Contact Name Director, Fiscal Services (831) 466-5616 Telephone Number mlopez@santacruzcoe.org		c. Per capita local expenditures(B2a/ B2b)	1,725.10	5,307.58	(3,582.48)
Contact Name Director, Fiscal Services Telephone Number mlopez@santacruzcoe.org		If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the pe	er capita local expenditure	es only.	
Contact Name Director, Fiscal Services Telephone Number mlopez@santacruzcoe.org				(004), 400 5040	
Director, Fiscal Services mlopez@santacruzcoe.org			_		
		Services			ora
	Title	OUT DOG	_	Email Address	9 ————————————————————————————————————

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL EXPE	NDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	ES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	ES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	ED PUPIL COUNT						

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
TOTAL EXPE	NDITURES - All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	ES - Paid from State and Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITUR	ES - Paid from Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICAT	ED PUPIL COUNT						

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

44 10447 0000000 Report SEMA E8A15Z3HR1(2023-24)

SELPA:

North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources	s					
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employ ee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and	d Local Sources					
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employ ee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
PCRA	Program Cost Report Allocations					0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local So						
1000-1999	Certificated Salaries					0.00

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SELPA:

North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
2000-2999	Classified Salaries					0.00
3000-3999	Employ ee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								206.00
тот	AL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	540,462.23	0.00	0.00	295,711.55	162,122.00	3,330,837.36		4,329,133.1
2000-2999	Classified Salaries	214,349.20	0.00	0.00	139,785.99	550,950.56	3,404,434.63		4,309,520.3
3000-3999	Employ ee Benefits	453,585.05	0.00	0.00	302,274.59	625,350.08	4,837,701.27		6,218,910.9
4000-4999	Books and Supplies	37,059.37	0.00	0.00	5,200.00	2,000.00	156,547.65		200,807.0
5000-5999	Services and Other Operating Expenditures	438,795.00	0.00	0.00	4,243.75	20,464.02	1,359,376.89		1,822,879.6
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	1,684,250.85	0.00	0.00	747,215.88	1,360,886.66	13,088,897.80	0.00	16,881,251.1
7310	Transfers of Indirect Costs	585,517.66	0.00	0.00	51,336.27	55.98	272,288.34		909,198.2
7350	Transfers of Indirect Costs - Interfund	10,154.09	0.00	0.00	0.00	0.00	0.00		10,154.0
	Total Indirect Costs	595,671.75	0.00	0.00	51,336.27	55.98	272,288.34	0.00	919,352.3
	TOTAL COSTS	2,279,922.60	0.00	0.00	798,552.15	1,360,942.64	13,361,186.14	0.00	17,800,603.5
STATE AND LOCAL	BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	540,462.23	0.00	0.00	295,711.55	162,122.00	3,330,837.36		4,329,133.
2000-2999	Classified Salaries	214,349.20	0.00	0.00	139,785.99	550,950.56	3,273,153.52		4,178,239.2
3000-3999	Employ ee Benefits	453,585.05	0.00	0.00	302,274.59	625,350.08	4,721,563.29		6,102,773.0
4000-4999	Books and Supplies	34,050.00	0.00	0.00	5,200.00	2,000.00	152,301.87		193,551.8
5000-5999	Services and Other Operating Expenditures	438,795.00	0.00	0.00	4,243.75	19,520.00	1,206,600.85		1,669,159.6
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.0
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.0
	Total Direct Costs	1,681,241.48	0.00	0.00	747,215.88	1,359,942.64	12,684,456.89	0.00	16,472,856.8
7310	Transfers of Indirect Costs	570,712.53	0.00	0.00	51,336.27	0.00	262,518.38		884,567.1
7350	Transfers of Indirect Costs - Interfund	9,918.46	0.00	0.00	0.00	0.00	0.00		9,918.4
	Total Indirect Costs	580,630.99	0.00	0.00	51,336.27	0.00	262,518.38	0.00	894,485.6
	TOTAL BEFORE OBJECT 8980	2,261,872.47	0.00	0.00	798,552.15	1,359,942.64	12,946,975.27	0.00	17,367,342.5
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.0
	TOTAL COSTS								17,367,342.
LOCAL BI	JDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2024-25 Budget by LEA (LB-B)

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	3,810.00		3,810.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	2,224.72		2,224.72
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	125,000.00		125,000.00
5000-5999	Services and Other Operating Expenditures	5,000.00	0.00	0.00	0.00	0.00	110,000.00		115,000.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	5,000.00	0.00	0.00	0.00	0.00	271,034.72	0.00	276,034.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	5,000.00	0.00	0.00	0.00	0.00	271,034.72	0.00	276,034.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								546,058.50
	TOTAL COSTS								822,093.22

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									206.00
TOTAL	EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	431,705.56	0.00	0.00	312,258.44	155,076.00	3,025,584.37	0.00		3,924,624.37
2000-2999	Classified Salaries	165,291.87	0.00	0.00	125,823.41	491,875.68	3,137,578.23	0.00		3,920,569.19
3000-3999	Employ ee Benefits	340,824.11	0.00	0.00	286,227.29	555,222.59	4,206,617.19	0.00		5,388,891.18
4000-4999	Books and Supplies	31,450.44	0.00	0.00	5,827.19	1,211.33	34,988.58	0.00		73,477.54
5000-5999	Services and Other Operating Expenditures	476,940.18	0.00	0.00	5,874.58	14,523.32	912,073.31	0.00		1,409,411.39
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,446,212.16	0.00	0.00	736,010.91	1,217,908.92	11,316,841.68	0.00	0.00	14,716,973.67
7310	Transfers of Indirect Costs	559,162.69	0.00	0.00	69,955.12	0.00	282,950.96	0.00		912,068.77
7350	Transfers of Indirect Costs - Interfund	13,172.83	0.00	0.00	0.00	0.00	0.00	0.00		13,172.83
PCRA	Program Cost Report Allocations (non-add)	2,183,977.90								2,183,977.90
	Total Indirect Costs	572,335.52	0.00	0.00	69,955.12	0.00	282,950.96	0.00	0.00	925,241.60
	TOTAL COSTS	2,018,547.68	0.00	0.00	805,966.03	1,217,908.92	11,599,792.64	0.00	0.00	15,642,215.27
FEDERAL EXPE	NDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,150.47	0.00		2,150.47
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	127,566.98	0.00		127,566.98
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	110,400.82	0.00		110,400.82
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	11,994.61	0.00		11,994.61
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	181,082.74	0.00		181,082.74
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	433,195.62	0.00	0.00	433,195.62
7310	Transfers of Indirect Costs	16,982.25	0.00	0.00	0.00	0.00	12,279.46	0.00		29,261.71
7350	Transfers of Indirect Costs - Interfund	247.86	0.00	0.00	0.00	0.00	0.00	0.00		247.86
	Total Indirect Costs	17,230.11	0.00	0.00	0.00	0.00	12,279.46	0.00	0.00	29,509.57
	TOTAL BEFORE OBJECT 8980	17,230.11	0.00	0.00	0.00	0.00	445,475.08	0.00	0.00	462,705.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									462,705.19

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year 2023-24 Expenditures by LEA (LE-B)

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOC	AL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	431,705.56	0.00	0.00	312,258.44	155,076.00	3,023,433.90	0.00		3,922,473.90
2000-2999	Classified Salaries	165,291.87	0.00	0.00	125,823.41	491,875.68	3,010,011.25	0.00		3,793,002.21
3000-3999	Employ ee Benefits	340,824.11	0.00	0.00	286,227.29	555,222.59	4,096,216.37	0.00		5,278,490.36
4000-4999	Books and Supplies	31,450.44	0.00	0.00	5,827.19	1,211.33	22,993.97	0.00		61,482.93
5000-5999	Services and Other Operating Expenditures	476,940.18	0.00	0.00	5,874.58	14,523.32	730,990.57	0.00		1,228,328.65
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,446,212.16	0.00	0.00	736,010.91	1,217,908.92	10,883,646.06	0.00	0.00	14,283,778.05
7310	Transfers of Indirect Costs	542,180.44	0.00	0.00	69,955.12	0.00	270,671.50	0.00		882,807.06
7350	Transfers of Indirect Costs - Interfund	12,924.97	0.00	0.00	0.00	0.00	0.00	0.00		12,924.97
PCRA	Program Cost Report Allocations (non-add)	2,183,977.90								2,183,977.90
	Total Indirect Costs	555,105.41	0.00	0.00	69,955.12	0.00	270,671.50	0.00	0.00	895,732.03
	TOTAL BEFORE OBJECT 8980	2,001,317.57	0.00	0.00	805,966.03	1,217,908.92	11,154,317.56	0.00	0.00	15,179,510.08
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									15,179,510.08
LOCAL EXPE	NDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	19,431.17	0.00		19,431.17
3000-3999	Employ ee Benefits	0.00	0.00	0.00	0.00	0.00	1,102.36	0.00		1,102.36
4000-4999	Books and Supplies	878.64	0.00	0.00	860.00	0.00	483.43	0.00		2,222.07
5000-5999	Services and Other Operating Expenditures	17,587.80	0.00	0.00	0.00	0.00	2,990.96	0.00		20,578.76
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	18,466.44	0.00	0.00	860.00	0.00	24,007.92	0.00	0.00	43,334.36
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	18,466.44	0.00	0.00	860.00	0.00	24,007.92	0.00	0.00	43,334.36

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Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									312,035.48
	TOTAL COSTS									355,369.84

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

SELPA: North Santa Cruz County (SC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: http://www.cde.ca.gov/sp/se/as/documents/subseqy/trckwrksht.xls.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

SECTION 1 Exe

Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls.

- 1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- 2. A decrease in the enrollment of children with disabilities.
- 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
- a. Has left the jurisdiction of the agency;
- b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
- c. No longer needs the program of special education.
- 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
- 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:	State and Local	Local Only
STRS On Behalf	314,321.00	
	·	
Total exempt reductions	314,321.00	0.00

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

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Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

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Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].	-			
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			State and Local	Local Only
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)				
Increase in funding (if difference is positive)	0.00			
Maximum available for MOE reduction (50% of increase in funding)	0.00	(a)		
Current year funding (IDEA Section 619 - Resource 3315)				
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00	(b)		
If (b) is greater than (a).				
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)		(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).				
If (b) is less than (a). Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).		(e)		
Av ailable to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)		
Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activ	ities (which are author	rized u	under the ESEA) paid with th	e freed up funds:

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

SELPA: North Santa Cruz County (SC) Column A Column B Column C **SECTION 3** Budgeted Actual Amounts Expenditures (LB-B Comparison Difference Worksheet) Year FY 2024-25 2023-24 (A - B) A. COMBINED STATE AND LOCAL EXPENDITURES METHOD Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. a. Total special education expenditures 17.800.603.53 b. Less: Expenditures paid from federal sources 433,261.00 c. Expenditures paid from state and local sources 17,367,342.53 16,679,456.71 Add/Less: Adjustments and/or PCRA required for MOE calculation (1,796,041.91) Comparison year's expenditures, adjusted for MOE calculation 14.883.414.80 Less: Exempt reduction(s) from SECTION 1 314,321.00 Less: 50% reduction from SECTION 2 0.00 Net expenditures paid from state and local sources 17.367.342.53 14.569.093.80 2.798.248.73 If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures. Budgeted Comparison Amounts Year FY 2024-25 2023-24 Difference Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. a. Total special education expenditures 17,800,603.53 b. Less: Expenditures paid from federal sources 433,261.00 c. Expenditures paid from state and local sources 17,367,342.53 16,679,456.71 Add/Less: Adjustments and/or PCRA required for MOE calculation (1,796,041.91) Comparison year's expenditures, adjusted for MOE calculation 14,883,414.80 Less: Exempt reduction(s) from SECTION 1 314.321.00 Less: 50% reduction from SECTION 2 0.00 Net expenditures paid from state and local sources 17,367,342.53 14,569,093.80 d. Special education unduplicated pupil count 206.00 206.00 84,307.49 e. Per capita state and local expenditures (A2c/A2d) 70,723.76 13,583.73 If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Unaudited Actuals Special Education Maintenance of Effort 2024-25 Budget vs. Actual Comparison Year LEA Maintenance of Effort Calculation (LMC-B)

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

SELPA: North Santa Cruz County (SC)

B. LOCAL EXPENDITURES ONLY METHOD

1.			Year	
1		FY 2024-25	2011-12	Difference
	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	822,093.22	1,473,523.67	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,473,523.67	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	822,093.22	1,473,523.67	(651,430.45)
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local	expenditures only.		
		Budget	Comparison Year	
		FY 2024-25	2012-13	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	822,093.22	5,307.58	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		5,307.58	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	822,093.22	5,307.58	
	b. Special education unduplicated pupil count	206.00	272.00	
	c. Per capita local expenditures (B2a/B2b)	3,990.74	19.51	3,971.23
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per calculations.	apita local expenditures	only .	
	c. Per capita local expenditures (B2a/B2b)	3,990.74	19.51	_

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Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
TOTAL BUDGET -	All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - State a	nd Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7040	Topostore of Indiana Contr						
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
0900	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local S		0.00	0.00	0.00	0.00	0.00	0.00

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

Object Code	Description	Santa Cruz County Office of Education (SC00)	Live Oak Elementary (SC01)	Soquel Union Elementary (SC03)	San Lorenzo Valley Unified (SC04)	Santa Cruz City High (SC05)	Santa Cruz City Elementary (SC06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED	PUPIL COUNT						

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
TOTAL BUDGET	- All Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.0
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.0
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.0
BUDGET - State a	nd Local Sources						
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.0
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.0
0000	Contribution from Unarthinted Decree to 5 deed De						
8980	Contributions from Unrestricted Revenues to Federal Resources						
BUDGET - Local S	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.0

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

Object Code	Description	Scotts Valley Unified (SC07)	Bonny Doon Union Elementary (SC08)	Happy Valley Elementary (SC09)	Mountain Elementary (SC10)	Pacific Elementary (SC11)	North Santa Cruz County SELPA (SC98)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employ ee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED	PUPIL COUNT						

 $^{^{\}star}$ Attach an additional sheet with explanations of any amounts in the Adjustments column.

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

SELPA:

North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
TOTAL BUDGET - All Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employ ee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
BUDGET - State and Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employ ee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

44 10447 0000000 Report SEMB E8A15Z3HR1(2023-24)

SELPA:

North Santa Cruz County (SC)

Object Code	Description	Santa Cruz City Elementary/High (SC99)	Pacific Collegiate Charter (SCA1)	Delta Charter (SCA2)	Adjustments*	Total
BUDGET - Local Sources						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employ ee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT						0.00

^{*} Attach an additional sheet with explanations of any amounts in the Adjustments column.

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.



	Various	06XX/1400	0830		33XX/65XX	CATS	8150 Routine &	9XXX		
	General Unrestricted	Alternative Education	СТЕР	Total Unrestricted	Special Education	Categoricals	Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	15,697,164	12,773,144	-	28,470,308	9,570,644	-	-	-	9,570,644	38,040,952
Federal Revenues	-	-	-	-	557,535	2,347,761	-	-	2,905,296	2,905,296
Federal Pass Through	3,529,293	-	-	3,529,293	-	-	-	-	-	3,529,293
Other State Revenues	304,725	-	-	304,725	5,693,959	6,788,437	-	-	12,482,396	12,787,121
Other Local Revenues	3,699,530	85	-	3,699,614	55	401,195	-	11,536,776	11,938,026	15,637,640
Total Revenue	23,230,712	12,773,229	-	36,003,940	15,822,194	9,537,393	-	11,536,776	36,896,362	72,900,303
Expenditures										
Certificated Salaries	2,516,199	3,432,013	_	5,948,212	3,809,452	2,770,519	_	1,458,384	8,038,355	13,986,567
Classified Salaries	6,554,560	2,007,417	68,446	8,630,423	3,901,138	1,404,108	366,318	2,346,985	8,018,549	16,648,972
Employee Benefits	4,711,350	2,481,614	45,731	7,238,695	5,049,403	3,551,882	235,568	1,739,489	10,576,342	17,815,037
Books and Supplies	617,069	320,427	10,366	947,861	70,587	455,612	34,677	222,362	783,238	1,731,100
Services, Other Operating Expenditures	2,432,792	1,562,901	13,566	4,009,260	1,361,385	718,797	192,103	2,654,315	4,926,600	8,935,859
Capital Outlay	56,694	267,518	-	324,212	-	-	-	-	-	324,212
Other Outgo	-	- ,	-	-	-	-	-	-	-	-
Pass Through	3,529,293	-	-	3,529,293	-	-	-	-	-	3,529,293
Indirect Costs	(2,973,402)	832,945	8,417	(2,132,040)	912,069	553,779	68,531	451,318	1,985,697	(146,343)
Total Expenditures	17,444,555	10,904,836	146,525	28,495,917	15,104,034	9,454,697	897,196	8,872,853	34,328,781	62,824,697
	<u> </u>									
Interfund Transfers	I									
Transfers In	i =	-	-	-	-	-	-	-	_	
Transfers Out	(7,423,828)	-	-	(7,423,828)	-	-	-	(1,145,868)	(1,145,868)	(8,569,696)
Other Financing Sources		-	-	-	-	-	-	-	-	-
Contributions	(1,371,890)	(310,724)	144,525	(1,538,089)	312,035	31,973	1,200,000	(5,919.34)	1,538,089	-
Total Transfers	(8,795,718)	(310,724)	144,525	(8,961,917)	312,035	31,973	1,200,000	(1,151,787)	392,222	(8,569,696)
Beginning Balance	25,778,072	2,882,411	2,000	28,662,483	147,652	3,346,527	972,380	1,931,985	6,398,544	35,061,027
Audit Adjustment	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Balance	25,778,072	2,882,411	2,000	28,662,483	147,652	3,346,527	972,380	1,931,985	6,398,544	35,061,027
Net Increase (Decrease) in Fund Balance	(3,009,561)	1,557,668	(2,000)	(1,453,893)	1,030,195	114,668	302,804	1,512,136	2,959,803	1,505,910
Ending Fund Balance	22,768,511	4,440,079	-	27,208,590	1,177,847	3,461,195	1,275,184	3,444,121	9,358,347	36,566,937
Components of Ending Fund Balance:	I									
Nonspendable	-	-	-	-	.	.		.		
Restricted	-	-	-	-	1,177,847	3,461,194.89	1,275,184	3,444,121.11	9,358,347	9,358,347
Committed Assigned	22,768,511	- 4,440,079		- 27,208,590	-					27,208,590
Assigned (Deferred Maintenance)		-,,	-	-	-	-	-	-	_	
Committed (COPS)	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Certainty	- I	-	-	-	-	-	-	-	-	-

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 40	Fund 56	Fund 71	
	General Fund	Charter	SELPA Pass- Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Capitaly Outlay	Debt Service	Retiree Benefit Trust	Total of All Funds
Revenues													
LCFF Revenues	38,040,952	2,024,361	-	-	-	-	200,000	-	-	-	_	-	40,265,313
Federal Revenues	2,905,296	167,424	-	0	379,267	77,360	-	-	-	-	-	-	3,529,346
Federal Pass Through	3,529,293	-	4,819,271	-	-	-	-	-	-	-	-	-	8,348,564
Other State Revenues	12,787,121	286,747	3,726,483	79,158	934,177	149,881	-	-	-	-	-	-	17,963,567
Other Local Revenues	15,637,640	374,407	157,945	442	300,566	1,047	39,061	147,824	36,822	(152,347)	(19,908)	2,608,240	19,131,741
Total Revenue	72,900,303	2,852,939	8,703,699	79,600	1,614,009	228,288	239,061	147,824	36,822	(152,347)	(19,908)	2,608,240	89,238,531
Expenditures													
Certificated Salaries	13,986,567	998,331	-	-	32,101	-	-	-	-	-	-	-	15,016,999
Classified Salaries	16,648,972	413,730	-	45,809	408,747	-	-	-	-	-	-	-	17,517,259
Employee Benefits	17,815,037	735,648	-	37,030	230,074	-	-	-	-	-	-	-	18,817,789
Books and Supplies	1,731,100	119,948	-	6,749	223,601	185,737	-	-	-	-	-	-	2,267,135
Services, Other Operating Expenditures	8,935,859	259,335	-	12	559,654	-	431,229	-	4,138	-	-	759,924	10,950,151
Capital Outlay	324,212	46,608	-	-	-	-	-	-	107,764	-	-	-	478,583
Other Outgo	-	-	4,350,203	-	-	-	-	-	-	-	624,755	-	4,974,958
Pass Through	3,529,293	-	5,533,183	-	-	-	-	-	-	-	-	-	9,062,477
Indirect Costs	(146,343)	33,497	-	4,480	108,366	-	-	-	-	-	-	-	(0)
Total Expenditures	62,824,697	2,607,096	9,883,386	94,081	1,562,544	185,737	431,229		111,902	-	624,755	759,924	79,085,350
Interfund Transfers													
Interfully Hallsters													
Transfers In	-	_	-	-	-	-	-	118,500	-	3,500,000	4,951,196	-	8,569,696
Transfers Out	(8,569,696)	-	-	-	-	-	-	-	-	-	-	-	(8,569,696)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	(8,569,696)	-	-	-	-	-	-	118,500	-	3,500,000	4,951,196	-	-
Beginning Balance	35,061,027	1,582,828	1,376,835	16,435	146,116	45,638	1,378,263	3,104,802	737,923	-	2,254,057	12,059,549	57,763,474
Audit Adjustment	· · ·				_		_		_	-		_	· · ·
_	25 064 027	1 502 020	4 276 025	16,435	146,116	45 630		2 404 002	737,923	_	2 254 057	12,059,549	F7 762 474
Adjusted Beginning Balance	35,061,027	1,582,828	1,376,835	•	•	45,638	1,378,263	3,104,802	=		2,254,057		57,763,474
Net Increase (Decrease) in Fund Balance	1,505,910	245,843	(1,179,687)	(14,480)	51,465	42,551	(192,168)	266,324	(75,080)	3,347,654	4,306,532	1,848,316	10,153,181
Ending Fund Balance	36,566,937	1,828,671	197,149	1,955	197,581	88,189	1,186,095	3,371,126	662,844	3,347,654	6,560,590	13,907,865	67,916,654
Components of Ending Fund Balance: Nonspendable	_	_	_	_		_		_			_		
Restricted	9,358,347	327,771	197,149	1,955	194,696	88,189			662,844		_	13,907,865	24,738,815
Committed	-,,	,	,	-,	,550	-	1,186,095	-	,	-	-		1,186,095
Assigned	27,208,590	1,422,687	-	1,955	2,886	-	-	-	-	-	-	-	28,636,117
Assigned (Deferred Maintenance)	-	-	-	-	-	-	-	-	-	-		-	-
Committed (COPS) Reserve for Economic Certainty	-	78,213			-			3,371,126		3,347,654	6,560,590		9,908,243 3,449,339
											•	•	

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

2024-25 Adopted Budget at 2023-24 Unaudited Actuals

	Various	06XX	0830		33XX/65XX	CATS	8150 Routine &	9XXX		
	General Unrestricted	Alternative Education	СТЕР	Total Unrestricted	Special Education	Categoricals	Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	13,825,017	14,279,617	_	28,104,634	8,875,494		_	_	8,875,494	36,980,128
Federal Revenues	15,025,017	11,275,017	_	20,101,031	532,320	1,154,155	_	_	1,686,475	1,686,475
Federal Pass Through	3,500,000	_	_	3,500,000	332,320	1,154,155	_	_	1,000,473	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	7,055,200	600,000	_	8,987,088	9,587,088	12,612,654
Total Revenue	20,663,678	14,279,617	-	34,943,294	16,507,074	8,223,814	_	8,987,088	33,717,977	68,661,271
Total Revenue	20/003/070	14/275/017		54/545/254	10/507/074	0/225/014		0,507,000	33/11/377	00/001/271
Expenditures										
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	2,474,482	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)
Total Expenditures	20,665,318	13,717,639	255,953	34,638,910	17,053,133	8,960,067	1,460,781	8,899,624	36,373,604	71,012,514
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Interfund Transfers										
Transfers In		_			_			_		
Transfers Out	(281,540)	_	-	(281,540)	-	_	_	(1,000,000)	(1,000,000)	(1,281,540)
Other Financing Sources	(201,540)		_	(201,540)		_		(1,000,000)	(1,000,000)	(1,201,540)
Contributions	(1,744,288)	(530,772)	255,953	(2,019,107)	546,059	_	1,200,000	273,049	2,019,107	
Total Transfers	(2,025,828)	(530,772)	255,953	(2,300,647)	546,059	-	1,200,000	(726,951)	1,019,107	(1,281,540)
			,							
Beginning Balance	22,768,511	4,440,079	-	27,208,590	1,177,847	3,461,195	1,275,184	3,444,121	9,358,347	36,566,937
Net Increase (Decrease) in Fund Balance	(2,027,469)	31,206	-	(1,996,263)	-	(736,253)	(260,781)	(639,487)	(1,636,521)	(3,632,784)
Ending Fund Balance	20,741,042	4,471,285	-	25,212,327	1,177,847	2,724,942	1,014,403	2,804,634	7,721,826	32,934,153
Components of Ending Fund Balance:										
Nonspendable Restricted	-	-	-	-	- 1,177,847	- 2,724,942	- 1,014,403	- 2,804,634	- 7,721,826	- 7,721,826
Committed	-	-	-	-	-,,	-,,	-,,	-,,	-	-
Assigned	20,741,042	4,471,285	-	25,212,327	-	-	-	-	-	25,212,327
Assigned (Deferred Maintenance) Committed (COPS)	-	-	:	-	-	-	-	-	-	-
Reserve for Economic Certainty	-	-		-						_
Reserve for Economic Certainty			_		_			-		

2024-25 Adopted Budget at 2023-24 Unaudited 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	
	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	Total of All Funds
Revenues													
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	265,426	2,500	40,000	120,000	30,000	-	96,000	1,700,000	15,383,952
Total Revenue	68,661,271	2,920,504	8,102,308	80,164	1,505,148	231,000	240,000	120,000	30,000	-	96,000	1,700,000	83,686,395
		, , ,	, ,	,	, ,		,		,		,	,,	
Expenditures													
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	-	-	-	-	750,847	13,573,237
Capital Outlay	260,276	, -	-	-	-	_	, -	-	1,045,000	-	-	-	1,305,276
Other Outgo	-	-	3,995,542	-	-	_	-	-	-	-	624,756	-	4,620,298
Pass Through	3,500,000	-	4,046,766	_	-	_	-	-	-	-	-	-	7,546,766
Indirect Costs	(120,967)	22.022	-	5,748	93.196	_	-	-	-	-	-	-	-
Total Expenditures	71,012,514	3,151,726	8,042,308	79,164	1,491,174	231,000	160,000	-	1,045,000	-	624,756	750,847	86,588,489
•			, ,	,	<i>'</i>		,		, ,			,	
Interfund Transfers													
Transfers In	_	_	_	_	_	_	_	_	281,540	_	1,000,000	_	1,281,540
Transfers Out	(1,281,540)	-	-	_	_	_	-	-	-	-	-,,	-	(1,281,540)
Other Financing Sources	-	_	_	_	_	_	_	_	_	_	_	_	-
Contributions	-	-	-	_	-	_	-	-	-	-	-	-	-
Total Transfers	(1,281,540)	-		_		_	_	_	281,540	_	1,000,000	_	
Beginning Balance	36,566,937	1,828,671	197,149	1,955	197,581	88,189	1,186,095	3,371,126	662,844	3,347,654	6,560,590	13,907,865	67,916,654
Net Increase (Decrease) in Fund Balance	(3,632,784)	(231,222)	60,000	1,000	13,974	-	80,000	120,000	(733,460)	-	471,244	949,153	(2,902,095)
Ending Fund Balance	32,934,153	1,597,449	257,149	2,955	211,555	88,189	1,266,095	3,491,126	(70,616)	3,347,654	7,031,834	14,857,018	65,014,560
Components of Ending Fund Balance: Nonspendable	_	-	-	-	-	-	-	-	-	-	-	-	-
Restricted Committed	7,721,826	402,065	257,149	2,955	207,632	88,189	- 1,266,095	-	(70,616)	[]	-	14,857,018	23,466,218 1,266,095
Assigned	25,212,327	1,100,831	_	_	3,923	_	- 1,200,095	_	_			-	26,317,081
Assigned (Deferred Maintenance)	,,,	-,,	-	-	-	-	-	-	-	3,347,654	-	-	3,347,654
Committed (COPS)	-		-	-	-					-	7,031,834		7,031,834
Reserve for Economic Certainty	-	94,552					_	3,491,126					3,585,678
										-	-		

SANTA CRUZ COUNTY OFFICE OF EDUCATION GENERAL FUND SUMMARY 2025-26

2024-25 Adopted Budget at 2023-24 Unaudited Actuals

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	СТЕР	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues Federal Revenues Federal Pass Through Other State Revenues Other Local Revenues Total Revenue	13,915,935 - 3,500,000 313,094 3,025,566 20,754,596	13,988,699 - - - - - 13,988,699	- - - - -	27,904,634 - 3,500,000 313,094 3,025,566 34,743,294	8,875,494 532,320 - 7,551,873 - 16,959,687	367,913 - 5,813,920 600,000 6,781,833	- - - - -	- - - 8,689,814 8,689,814	8,875,494 900,233 - 13,365,794 9,289,814 32,431,335	36,780,128 900,233 3,500,000 13,678,888 12,315,380 67,174,629
Expenditures										
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services, Other Operating Expenditures Capital Outlay Other Outgo	2,172,534 7,307,983 5,923,642 776,745 3,458,738 145,000	4,022,706 2,454,176 3,854,440 817,738 1,763,806	69,717 55,637 68,628 36,950 12,560 -	6,264,957 9,817,796 9,846,711 1,631,433 5,235,105 145,000	4,291,522 4,330,875 6,186,058 69,846 1,697,880	2,493,462 843,068 2,708,280 60,335 768,035 10,276	- 460,855 325,557 150,300 388,720 - -	1,536,722 2,087,128 1,883,088 349,732 2,024,970	8,321,706 7,721,925 11,102,983 630,213 4,879,604 10,276	14,586,663 17,539,721 20,949,694 2,261,647 10,114,709 155,276
Pass Through	3,500,000	-	-	3,500,000	-	-	-	-		3,500,000
Indirect Costs Total Expenditures	(2,925,153) 20,359,488	1,025,962 13,938,829	17,134 260,626	(1,882,058) 34,558,944	929,566 17,505,745	349,593 7,233,050	102,159 1,427,591	379,773 8,261,412	1,761,091 34,427,798	(120,967) 68,986,742
Total Experiultures	20,339,466	13,930,029	200,020	34,336,944	17,303,743	7,233,030	1,427,391	0,201,412	34,427,736	00,900,742
Interfund Transfers Transfers In		-	-		-	-	-			
Transfers Out Other Financing Sources	(250,000)	-	-	(250,000)	-	-	-	(1,000,000)	(1,000,000)	(1,250,000)
Contributions	(1,574,545)	(530,772)	260,626	(1,844,691)	546,059	_	1,200,000	98,633	1,844,691	_
Total Transfers	(1,824,545)	(530,772)	260,626	(2,094,691)	546,059	-	1,200,000	(901,367)	844,691	(1,250,000)
Beginning Balance	20,741,042	4,471,285	-	25,212,327	1,177,847	2,724,942	1,014,403	2,804,634	7,721,826	32,934,153
Net Increase (Decrease) in Fund Balance	(1,429,437)	(480,903)	-	(1,910,340)	-	(451,216)	(227,591)	(472,966)	(1,151,773)	(3,062,113)
Ending Fund Balance	19,311,605	3,990,382	-	23,301,987	1,177,847	2,273,726	786,812	2,331,668	6,570,053	29,872,039
Components of Ending Fund Balance: Nonspendable Restricted Committed Assigned Assigned (Deferred Maintenance) Committed (COPS)	- - - 19,311,605 - -	- - - 3,990,382 - -		- - - 23,301,987 - -	1,177,847 - - - - - -	2,273,726 - - - - - -	786,812 - - - - - -	2,331,668 - - - - -	6,570,053 - - - - -	- 6,570,053 - 23,301,987 - -

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	СТЕР	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	13,540,259	13,932,437	-	27,472,696	8,875,494	-	-	-	8,875,494	36,348,190
Federal Revenues Federal Pass Through	- 3,500,000	-	-	2 500 000	532,320	224,306	-	-	756,626	756,626 3,500,000
Other State Revenues	3,500,000	-	-	3,500,000 313,094	8,036,053	5,621,920	-	-	13,657,974	13,971,068
Other Local Revenues	3,025,566	-	-	3,025,566	0,030,033	600,000	-	7,545,613	8,145,613	11,171,179
					17.442.067		<u> </u>	- ' '	, ,	
Total Revenue	20,378,920	13,932,437	-	34,311,356	17,443,867	6,446,226	-	7,545,613	31,435,707	65,747,063
Expenditures										
Certificated Salaries	2,291,266	4,000,002	70,624	6,361,891	4,347,312	2,435,388	-	1,455,371	8,238,070	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	7,337,572	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	11,262,580	21,395,517
Books and Supplies	776,788	817,738	36,950	1,631,476	69,846	60,292	150,300	341,885	622,323	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	4,545,922	9,978,289
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	(2,838,299)	1,025,962	17,134	(1,795,204)	951,354	325,223	102,159	295,501	1,674,237	(120,967)
Total Expenditures	21,037,830	13,978,847	265,454	35,282,131	17,989,926	7,016,997	1,450,764	7,233,292	33,690,980	68,973,111
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	(1,000,000)	(1,000,000)	(1,000,000)
Other Financing Sources	- (4 570 070)	- (500 570)	-	-	-	-	-	-	-	-
Contributions Total Transfers	(1,579,373) (1,579,373)	(530,772) (530,772)	265,454 265,454	(1,844,691) (1,844,691)	546,059 546,059		1,200,000 1,200,000	98,633 (901,367)	1,844,691 844,691	(1,000,000)
Total Halisleis	(1,379,373)	(330,772)	203,434	(1,044,091)	340,039		1,200,000	(901,307)	844,091	(1,000,000)
Beginning Balance	19,311,605	3,990,382	-	23,301,987	1,177,847	2,273,726	786,812	2,331,668	6,570,053	29,872,039
Net Increase (Decrease) in Fund Balance	(2,238,283)	(577,183)	-	(2,815,466)	-	(570,771)	(250,764)	(589,047)	(1,410,582)	(4,226,048)
Ending Fund Balance	17,073,322	3,413,199	-	20,486,521	1,177,847	1,702,955	536,048	1,742,621	5,159,471	25,645,991
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-		-		
Restricted	-	-	-	20 496 524	1,177,847	1,702,955	536,048	1,742,621	5,159,471	5,159,471
Assigned Assigned (Deferred Maintenance)	17,073,322	3,413,199	-	20,486,521	-	-	-	-	-	20,486,521
Committed (COPS)	-	- -	-	-	- -	- -	-	-	-	-