

**NAPA COUNTY OFFICE OF EDUCATION**  
**Barbara Nemko, Ph.D., Superintendent**

The Napa County Board of Education will hold a regular meeting on Tuesday, October 3, 2023, at 3:30 p.m., at the Napa County Office of Education, 2121 Imola Avenue, Napa, CA. **Members of the public may attend the meeting in-person or virtually. Please view Public Participation information below.**

**This hybrid meeting will be conducted with a mixture of in-person and remote attendance.**

<https://napacoe.zoom.us/j/85404848681>

**1. ORGANIZATION**

- A. Call to Order
- B. Flag Salute
- C. Public Participation

Members of the public are invited to participate in person or can join by computer, tablet, smartphone, or telephone. Remote access can be achieved by following the instructions below:

**Join from PC, Mac, Linux, iOS or Android:**

You are invited to a Zoom webinar.

When: October 3, 2023 03:30 PM Pacific Time (US and Canada)

Topic: NCOE October 3 Board Meeting

Join from a PC, Mac, iPad, iPhone or Android device:

Please click the link below to join the webinar:

<https://napacoe.zoom.us/j/85404848681>

Or One tap mobile :

US: +16699006833,,85404848681# or +16694449171,,85404848681#

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Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 669 444 9171 or +1 719 359 4580 or +1 253 205 0468 or +1 253 215 8782 or +1 346 248 7799 or +1 309 205 3325 or +1 312 626 6799 or +1 360 209 5623 or +1 386 347 5053 or +1 507 473 4847 or +1 564 217 2000 or +1 646 558 8656 or +1 646 931 3860 or +1 689 278 1000 or +1 301 715 8592 or +1 305 224 1968

Webinar ID: 854 0484 8681

International numbers available: <https://napacoe.zoom.us/u/kFD1RNcZp>

- D. Welcome to Visitors
- E. Approval of Agenda
- F. Approval of Minutes – August 30, 2023 and September 5, 2023
- G. Public Comment

Members of the public wishing to provide public comment must request to be called upon using one of the following options:

- i. emailing a request to [publiccomment@napacoe.org](mailto:publiccomment@napacoe.org)

Comments by the Public for Items on the Agenda: Anyone may provide public comment to the Board in support of, or in opposition to, any item being presented to the Board for consideration on the agenda during the Board's consideration of the item. Individuals shall be allowed up to three minutes for their presentation.

Comments by the Public for Items NOT on the Agenda: Suggestions, comments, and requests may be presented to the Board at this time, for items not on the agenda, on those subjects over which the Board has jurisdiction. Normally, the Board will take no action on any topic at this time. Individuals shall be allowed up to three minutes for their presentations.

## **2. PRESENTATIONS**

## **3. CORRESPONDENCE, COMMUNICATONS, AND REPORTS**

The Superintendent and/or Board members may report miscellaneous items for information purposes.

## **4. CONSENT AGENDA ITEMS**

Background information on these items is provided to the Board prior to the meeting. Action is taken by a common motion without discussion unless discussion of an item(s) is requested by a Board member(s).

- A. Temporary County Certificates: Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to employees whose credential applications are being processed. (Julie McClure, Associate Superintendent)
- B. Approval of Resolution 2023-18: Board Member Compensation. Napa County Board of Education Bylaw 9250(a) provides for compensation to its Board members for attending meetings. The Bylaw further provides for compensation to members who miss meetings of the Board while performing designated services for the county or absent because of illness, jury duty or a hardship deemed acceptable by the Board. (Julie McClure, Associate Superintendent)

## **5. ACTION ITEMS**

- A. Board Adoption of Resolution 2023-19 (GANN Limit Calculations): the Board will be asked to approve calculations of local revenue in accordance with the Provision of Proposition 4 (1979). (Josh Schultz, Deputy Superintendent)
- B. Board Adoption of Resolution 2023-20 to approve the Grant of Funds from the State Coastal Conservancy for COOL School at the Coast. The Board will be asked to adopt Resolution 2023-20 and approve the Grant of Funds from the State Coastal Conservancy for COOL School at the Coast. (Julie McClure, Associate Superintendent)

## **6. SCHEDULED MATTER**

Discussion, review, and direction regarding:

A. Possible motion of support of state and federal legislative updates and positions on legislation. (Jennifer Kresge, Board Trustee)

**7. INFORMATION ITEMS**

A. Update Mayacamas Countywide Middle School Charter Petition (Barbara Nemko, Superintendent))

B. Personnel Activity Report: vacancies, listing of personnel appointments, terminations, transfers, etc. (Julie McClure, Associate Superintendent)

C. Report on Unaudited Actual Expenditures and Income for the 2023-2024 Fiscal Year (Josh Schultz, Deputy Superintendent)

D. Williams Uniform Complaints Procedures Quarterly Report (Josh Schultz, Deputy Superintendent)

E. Review Board Bylaw 9124 Attorney last reviewed on January 5, 2021 on request by Sindy Biederman, Board Trustee (Julie McClure, Associate Superintendent).

F. Update Ad Hoc Committee Mayacamas Charter Middle School (Janna Waldinger, Board Trustee)

G. CCBE Conference report (Jennifer Kresge, Board Trustee)

**8. FUTURE AGENDA ITEMS**

**9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION**

The regular meeting of the Napa County Board of Education will be held November 7, 2023.

**10. ADJOURNMENT**

In compliance with the American with Disabilities Act, if special assistance is needed to participate in this meeting, contact the Napa County Office of Education (NCOE) at 253-6810. Notification forty-eight hours prior to the meeting will enable the NCOE to make reasonable arrangements to ensure accessibility to this meeting. I HEREBY CERTIFY THE AGENDA FOR THE STATED MEETING WAS POSTED ON THE NCOE WEBSITE AND IN NCOE'S DISPLAY CASE AT 2121 IMOLA AVENUE, NAPA, CA 94559, and the Napa Preschool site, Friday, September 29, 2023. Informational material is available for review at the NCOE.

Ellen Sitter, Recording Secretary  
NCOE Board of Education

**SPECIAL MEETING OF THE NAPA COUNTY BOARD OF EDUCATION  
Tuesday, August 30, 2023**

**Members present**

Jean Donaldson, Gerry Parrott, Sindy Biederman, Janna Waldinger  
Jennifer Kresge, Don Huffman, Ann Cash

**1. ORGANIZATION**

**A. CALL TO ORDER**

President Huffman called the meeting to order at 3:30 p.m.

**B. FLAG SALUTE**

The salute to the Flag was led by Jennifer Kresge.

**C. PUBLIC PARTICIPATION**

President Huffman reviewed the instructions for public participation via teleconference.

**D. WELCOME TO VISITORS**

Visitors were welcomed to the meeting.

**E. APPROVAL OF AGENDA**

The Agenda was approved on a motion by Ms. Waldinger and a second by Mrs. Kresge. Ayes - Mr. Parrott, Mr. Donaldson, Mrs. Biederman, Mrs. Cash, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes - None.

F. President Huffman instructed the public to hold off Public Comment until after the presentations.

**2. PRESENTATIONS**

- A. Dr. Nemko provided a statement on her role as Napa County Superintendent of Schools, the ongoing accomplishments of the Napa County Office of Education and the county office's assistance to the county school districts. Further, Dr. Nemko provided background information on the Mayacamas Charter Middle School petition and the NCOE staff review and recommendation for conditional approval of the petition presented here today.
- B. Dr. Nemko informed the Board and the public on the process and timeline for the Countywide Benefit Charter Petition to be considered.

**3. PUBLIC HEARING WITH ACTION TO BE TAKEN**

- A. A Public Hearing was opened at 3:55 p.m. and was held on the matter of consideration and action to Grant, conditionally Grant, or Deny the Mayacamas Countywide Middle School Charter Petition.

- i. Lynne Vaughan summarized the NCOE staff findings.
- ii. Petitioners Jolene Yee, Lauren Daley, John Lemmo, Esq., and Jessica Norman presented the Mayacamas Countywide Middle School Charter Petition.
- iii. Board members asked questions of staff and petitioners.
- iv. Public comment was given.
- v. On a motion by Mrs. Kresge and a second by Mr. Donaldson, the Board tabled to grant or deny the Mayacamas Countywide Middle School Charter Petition. Roll call vote: Ayes - Mr. Parrott, Mr. Donaldson, Mrs. Cash, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. Noes - Mrs. Biederman.

The Public Hearing closed at 11:30 p.m.

**4. NEXT MEETINGS OF THE NAPA COUNTY BOARD OF EDUCATION**

The next regular meeting of the Napa County Board of Education will be held Tuesday, September 5, 2023.

**5. ADJOURNMENT**

There being no further business, the meeting was adjourned at 11:30 p.m.

Respectfully submitted,

Barbara Nemko, Secretary  
es

Approved \_\_\_\_\_ Date \_\_\_\_\_

**MEETING OF THE NAPA COUNTY BOARD OF EDUCATION  
Tuesday, September 5, 2023**

**Members present**

Jean Donaldson, Gerry Parrott, Ann Cash, Janna Waldinger  
Jennifer Kresge, Don Huffman

**Remote Attendance:** Sindy Biederman

**1. ORGANIZATION**

**A. CALL TO ORDER**

President Huffman called the meeting to order at 3:30 p.m.

**B. FLAG SALUTE**

The salute to the Flag was led by Jennifer Kresge.

**C. PUBLIC PARTICIPATION**

President Huffman reviewed the instructions for public participation via teleconference.

**D. WELCOME TO VISITORS**

Visitors were welcomed to the meeting.

**E. APPROVAL OF AGENDA**

The Agenda was approved on a motion by Ms. Waldinger and a second by Mrs. Kresge. Roll call vote: *Ayes* - Mr. Parrott, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Huffman, Mrs. Cash. *Noes* - None.

**F. APPROVAL OF MINUTES**

The Minutes from the August 1, 2023 meeting were approved on a motion by Ms. Waldinger and a second by Mr. Donaldson. Roll call vote: *Ayes* - Mr. Parrott, Mr. Donaldson, Ms. Waldinger, Mrs. Biederman, Mrs. Kresge, Mr. Huffman, Mrs. Cash. *Noes* - None.

**G.** Public Comment was given.

**2. PRESENTATIONS**

- A. A Public hearing was opened at 3:44 p.m. and was held on the matter of sufficiency and current content of textbooks and instructional materials as utilized in the 2023-2024 school year. Nancy Dempsey, Director, Juvenile Court and Community Schools, reported that all instructional materials are aligned with the common core standards. The public hearing which was held in compliance with Education Code Section 60119, to encourage participation by parents, teachers, members of the community and bargaining unit leaders on the issue of sufficiency and current content of textbooks and instructional materials as utilized in the 2023-2024 school year, elicited no comments from the public. The public hearing closed at 3:49 p.m.

- B. Angela Higdon, Senior Program Manager, and Alonso Medrano, Bilingual Interventions Coordinator, provided an overview of the Camille Creek Work Experience Program from the 2022-2023 school year in order to receive a 3-year approval of the program.

### **3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS**

- Dr. Nemko introduced the Pacific Union College President, Dr. Ralph Trecartin and Chair of the Education Department, Dr. Jean Buller, who reported on PUC's association with Mayacamas Charter Middle School.
- Dr. Nemko presented a video from CAAASA, showing what they did when they visited the NCOE. The highlight for the group was lunch at Camille Creek prepared and served by students. The NCOE participates with CAAASA in a professional learning community trying to improve the academic success of African American students and all students. The NCOE has been in partnership with CAAASA since 2016.
- Dr. Nemko reported that San Diego County of Education appointed her to an advisory committee on Ethnic Studies.
- Dr. Nemko reported that the NCOE Back to School event, to be held on September 13, will have Ruby Finkelstein of the *Be Kind* buttons as our speaker. Ms. Finkelstein will talk about her journey and how she and her sister saw the *Be Kind* buttons in New York and decided to bring them to Napa. Dr. Nemko further noted that our After School program plans to have students work on posters and drawings on how we can be kind to each other.
- Dr. Nemko provided historical background for the CDE's partnership with Footsteps2Brilliance to provide free access to certain Footsteps2Brilliance books and games statewide. Dr. Nemko further noted that in 2010 we launched Digital Early Literacy (DEL) which provided the program to all Napa preschool families for free. Over the years, we have invited county superintendents to come to the NCOE to see the program, and it has since been adopted by 10 counties. It is also used in our After School program TK-3, for children who are behind, summer camps, and preschool as well as being available free to all Napa residents PreK-3<sup>rd</sup> grade.
- Dr. Nemko reported that she has been named a Lifetime Leader in Latino Education from Footsteps2Brilliance. Dr. Nemko noted that September is Hispanic Heritage Month where a number of California County Superintendents have been honored on social media as Lifetime Leaders in Latino Education.
- Mrs. Kresge reported that she will send Ellen Sitter a link to forward to the Board on upcoming webinars.

#### **4. CONSENT AGENDA ITEMS**

A. On a motion by Ms. Waldinger and a second by Mr. Parrott, the Board approved Consent Agenda Item 7.A. (Temporary County Certificates). Roll call vote: Ayes – Mr. Parrott, Ms. Waldinger, Mr. Huffman, Mrs. Cash, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge. Noes – None.

B. No action was taken on Consent Agenda Item 4.B. (Board Compensation).

#### **5. ACTION ITEMS**

A. On a motion by Ms. Waldinger and a second by Mr. Parrott, the Board approved Resolution 2023-16 and certified (per Agenda Item 2.A.) that the Napa County Office of Education has complied with the requirements of Education Code 60119 for the 2023-2024 school year. Roll call vote: Ayes – Mr. Parrott, Mr. Huffman, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Mrs. Cash, Ms. Waldinger. Noes – None.

B. On a motion by Ms. Waldinger and a second by Mrs. Kresge, the Board approved County Board Policy and Exhibit 3555: Nutrition Program Compliance. Roll call vote: Ayes - Mr. Parrott, Mrs. Kresge, Mrs. Cash, Mr. Huffman, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger. Noes – None.

C. On a motion by Ms. Waldinger and a second by Mrs. Kresge, the Board approved the Career Technical Education Stakeholder Group. Roll call vote: Ayes – Mr. Parrott, Mrs. Kresge, Mr. Donaldson, Mr. Huffman, Mrs. Cash, Mrs. Biederman, Ms. Waldinger. Noes – None.

D. On a motion by Ms. Waldinger and a second by Mr. Donaldson, the Board approved the Camille Creek Work Experience Program from 2022-2023 school year in order to receive a 3-year approval of the program. Roll call vote: Ayes – Mr. Parrott, Mrs. Kresge, Mr. Donaldson, Mr. Huffman, Mrs. Cash, Mrs. Biederman, Ms. Waldinger. Noes – None.

#### **6. SCHEDULED MATTER**

Mrs. Kresge suggested the Board read an article in *EdSource: Can teachers be legally liable if district policy requires they break the law?*

Mrs. Kresge summarized the following bills: AB1279 California Conservation Corp; AB1354 Pupil instruction of Asian and Pacific Islanders; AB1605 High school Military Law; AB1761 Electronic Communications regarding redistricting; and, SB678 Electronic Disclosures.

Mrs. Kresge noted the provision of new funding for juvenile court and community schools is encouraging.

At the request of President Huffman, Mrs. Kresge will explore AB417 County Board of Education: pupil members and will submit a summary for distribution to the Board.



The Board meeting paused for a brief recess at 5:20 p.m. and the meeting resumed at 5:30 p.m.

**7. INFORMATION ITEMS**

A. The Personal Activity Report was presented.

B. Ms. Waldinger provided an update from Mayacamas Charter Middle School representatives on the current status of the charter school.

**8. ADJOURN TO CLOSED SESSION (6:14 p.m.)**

The Board adjourned to closed session with respect to: Conference with Legal Counsel Regarding Significant Exposure to litigation pursuant to Section 54956.9, subd. (d)(2): (1 case).

**9. OPEN SESSION**

**10. REPORT FROM CLOSED SESSION (6:50 p.m.)**

The Board reported no action taken.

**11. FUTURE AGENDA ITEMS**

**12. NEXT MEETINGS OF THE NAPA COUNTY BOARD OF EDUCATION**

The next regular meeting of the Napa County Board of Education will be held Tuesday, October 3, 2023.

**13. ADJOURNMENT**

There being no further business, the meeting was adjourned at 6:51 p.m.

Respectfully submitted,

Barbara Nemko, Secretary  
es

Approved \_\_\_\_\_ Date \_\_\_\_\_

**MEETING OF THE NAPA COUNTY BOARD OF EDUCATION  
Tuesday, August 1, 2023**

**Members present**

Jean Donaldson, Gerry Parrott, Sindy Biederman, Janna Waldinger  
Jennifer Kresge, Don Huffman

**Absent:** Ann Cash

**1. ORGANIZATION**

**A. CALL TO ORDER**

President Huffman called the meeting to order at 3:30 p.m.

**B. FLAG SALUTE**

The salute to the Flag was led by Jennifer Kresge.

**C. PUBLIC PARTICIPATION**

President Huffman reviewed the instructions for public participation via teleconference.

**D. WELCOME TO VISITORS**

Visitors were welcomed to the meeting.

**E. APPROVAL OF AGENDA**

The Agenda was approved on a motion by Ms. Waldinger and a second by Mrs. Kresge. *Ayes* - Mr. Parrott, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger, Mrs. Kresge, Mr. Huffman. *Noes* – None.

**F. APPROVAL OF MINUTES**

The Minutes from the June 13, 2023 meeting were approved on a motion by Ms. Waldinger and a second by Mrs. Kresge. *Ayes* - Mr. Parrott, Mr. Donaldson, Ms. Waldinger, Mrs. Biederman, Mrs. Kresge, Mr. Huffman. *Noes* – None.

**G.** Public Comment was given.

**2. PRESENTATIONS**

Dr. Nemko introduced Sara Sitch, Director, Community Programs, who presented a video on the After School Summer Camp at Shearer Elementary School through partnership with YCP (Youth Cinema Project).

**3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS**

- Mrs. Kresge reported that she attended a St. Helena Library sponsored disaster preparedness event and suggested the Board may want to consider inviting Napa Valley Community Organizations (COAD) to present on natural disasters in our area.

- Ms. Waldinger reported that she participated in the Literacy for All workshop at Camille Creek.
- Dr. Nemko reported that all five districts were represented at the Literacy for All workshop.
- Dr. Nemko reported that she recently attended a professional development session, at the PAC-6 conference, on what happened to a county office of education in a cybersecurity attack and lessons learned about how to prevent one and steps to take if one occurs.
- Dr. Nemko reported that another part of the PAC-6 conference included a session on the new law for gun security and storage and how important it is to send this information to parents and families.
- Dr. Nemko reported that we are planning an All-County Board meeting with three presenters to talk about property taxes and how money is distributed to schools.
- Dr. Nemko reported that she and some senior staff at NCOE have finished reading and scoring Golden Bell applications and are pleased to have found a program that we may be able to replicate. The program is called Super Tutor where some of older students are hired and trained to tutor younger students. The NCOE is looking at how we might make this happen at Camille Creek.

#### **4. CONSENT AGENDA ITEMS**

A. On a motion by Ms. Waldinger and a second by Mr. Parrott, the Board approved Consent Agenda Item 7.A. (Temporary County Certificates). *Ayes* – Mr. Parrott, Ms. Waldinger, Mr. Huffman, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge. *Noes* – None.

B. On a motion by Ms. Waldinger and a second by Mr. Parrott, the Board approved to withhold compensation for Board Member Ann Cash for the meeting of August 1. Mrs. Cash requested not to be compensated for the August 1 meeting, because her absence was for personal reasons. *Ayes* – Mr. Parrott, Ms. Waldinger, Mr. Huffman, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge. *Noes* – None.

#### **5. ACTION ITEMS**

A. On a motion by Ms. Waldinger and a second by Mrs. Kresge, the Board approved County Office Regulation 5113: Absences and Excuses. *Ayes* – Mr. Parrott, Mr. Huffman, Mrs. Kresge, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger. *Noes* – None.

B. On a motion by Ms. Waldinger and a second by Mr. Donaldson, the Board approved County Office Board Policy 6173: Education for Homeless Children. *Ayes* - Mr. Parrott, Mrs. Kresge, Mr. Huffman, Mr. Donaldson, Mrs. Biederman, Ms. Waldinger. *Noes* – None.

C. Mr. Donaldson reported that the Personnel Standing Committee recommends a 3.5 percent salary increase for County Superintendent Barbara Nemko, retroactive to January 1, 2023. On a motion by Mr. Donaldson and a second by Mrs. Kresge, the

Board approved the Personnel Standing Committee's recommendations. Ayes – Mr. Parrott, Mrs. Kresge, Mr. Donaldson, Mr. Huffman, Mrs. Biederman, Ms. Waldinger. Noes – None.

D. On a motion by Mrs. Kresge and a second by Mr. Parrott, the Board approved Resolution 2023-14: Exemption to the Separation from Service Requirement exempting retiree Virginia Maiwald from the 180-waiting period for the appointment as a retired annuitant employee. Ayes – Mr. Parrott, Mrs. Kresge, Mr. Donaldson, Mr. Huffman, Mrs. Biederman, Ms. Waldinger. Noes – None.

## **6. SCHEDULED MATTER**

Mrs. Kresge reported on an Act to amend a section of the Education Code that relates to sexual health education including HIV prevention, and school climate and safety.

Mrs. Kresge reported that the Career Technical Education programs are looking to expand CTE programs to middle school and elementary schools. This will enable early learners to explore career options. Consideration is made as many young students are involved in social media and are engaging in other avenues of learning. The program sponsors want to look at this with the intent to prevent schools from cyberattacks and data theft. Additionally, it is the hope with career technical education, students will be better prepared for an evolving workforce and societal changes.

Mrs. Kresge reported on new funding for juvenile court and community schools.

Mrs. Kresge encouraged the Board to read an article in the July 23 California Schools News, in the governance corner, on the board's ongoing role in the LCAP.

## **7. INFORMATION ITEMS**

A. The Personal Activity Report was presented.

B. Ms. McClure reviewed Board Policy 3555: Nutrition Program Compliance and recommended the policy be presented to the Board for a second reading and approval at the September 5, 2023.

C. Mr. Parrott read an email update from Mayacamas Charter Middle School representatives on the current status of the charter school.

## **8. ADJOURN TO CLOSED SESSION (4:15 p.m.)**

The Board adjourned to closed session with respect to: Conference with Legal Counsel Regarding Pending Litigation: Napa Valley Unified School District vs. California State Board of Education.

## **9. OPEN SESSION**

## **10. REPORT FROM CLOSED SESSION (5:19 p.m.)**

The Board reported no action taken.

**11. FUTURE AGENDA ITEMS**

**12. NEXT MEETINGS OF THE NAPA COUNTY BOARD OF EDUCATION**

The next regular meeting of the Napa County Board of Education will be held Tuesday, September 5, 2023.

**13. ADJOURNMENT**

There being no further business, the meeting was adjourned at 5:27 p.m.

Respectfully submitted,

Barbara Nemko, Secretary  
es

Approved \_\_\_\_\_ Date \_\_\_\_\_

APPROVED

**NAPA COUNTY OFFICE OF EDUCATION**  
**Barbara Nemko, Ph.D.**

**Item 4-A**  
**October 3, 2023**

**TITLE:**

Temporary County Certificates

**HISTORY:**

Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to certificated employees whose credential applications are being processed. The applicant must make a statement under oath that he or she has duly filed an application for a credential and that to the best of his or her knowledge no reason exists why a certificate should not be issued.

**CURRENT PROPOSAL:**

Consider approval of Temporary County Certificates. Such certificate shall be valid for not more than one calendar year from the date of issuance. In no event shall a Temporary Certificate be valid beyond the time that the commission either issues or denies the originally requested credential or permit. Therefore, it is necessary to process these certificates in a timely manner. This authorization extends to all public school districts under the Napa County Office of Education jurisdiction.

**FUNDING SOURCE:**

Not Applicable

**RECOMMENDATION:** It is recommended that the Napa County Board of Education approve the issuance of the Temporary County Certificates presented at this **October 3, 2023** meeting.

**Prepared by:** Sarah White  
09/28/2023

**NAPA COUNTY OFFICE OF EDUCATION  
Barbara Nemko Ph.D.**

**TO: Napa County Board of Education**  
**FROM: Sarah White, Credentials Analyst**  
**RE: Temporary County Certificates**

**DATE: October 3, 2023**  
**Item 4-A**

**FOR BOARD APPROVAL**

**NAPA COUNTY**  
**OFFICE OF**  
**EDUCATION**

<b><u>NAME</u></b>	<b><u>TYPE</u></b>	<b><u>DOJ</u></b> <b><u>CLEARED</u></b>	<b>Waiver 72- HR</b> <b>Public Notice</b>
Gerid Eastham	CTE Building & Con.	8/1/2023	

**NAPA VALLEY**  
**UNIFIED SCHOOL**  
**DISTRICT**

<b><u>NAME</u></b>	<b><u>TYPE</u></b>	<b><u>DOJ</u></b> <b><u>CLEARED</u></b>
Cynthia Moore	PIP EDSP	3/20/2003
Andrea Wilson	School Nurse Services	8/17/2023
Michelle Thompson	STSP SS ART	6/22/2023
Nancy Link	STSP MS ART	9/7/2022
Virginia Betourne	PIP SS GEOSCIENCES	7/31/2023
Cirsten Szulawski	VTW ED Spec. MMSN	9/5/2023
Andre Garcia	STSP EdSp Mild/	5/10/2022
Yardira Puebla-Castillo	SLP Services	6/28/2022

Napa County Office of Education  
Barbara Nemko, Ph.D., Superintendent

**Item: 5.A.**  
October 3, 2023  
Board Meeting

TO: Board of Trustees  
FROM: Josh Schultz, Deputy Superintendent  
RE: **GANN LIMIT**

**HISTORY:**

Proposition 4, adopted in November 1979, established constitutional limits on the allowable growth in state and local government spending. These appropriations limits, commonly called Gann Limits, allow government spending to grow at a rate no faster than inflation and the change in population.

**CURRENT PROPOSAL:**

Attached are NCOE's Gann Limit calculations for 2021-22 and 2022-23.

<b>FISCAL YEAR</b>	<b>ADJUSTED APPROPRIATIONS LIMIT</b>	<b>ADJUSTMENT TO THE LIMIT PER GOVT CODE 7902.1</b>
2000-01	6,298,537	347,801
2001-02	7,862,715	1,109,439
2002-03	7,560,248	274,776
2003-04	7,162,508	0
2004-05	8,194,882	203,761
2005-06	8,383,544	379,097
2006-07	9,475,526	0
2007-08	10,347,506	827,510
2008-09	10,844,292	2,512,072
2009-10	15,275,093	0
2010-11	16,274,656	0
2011-12	16,232,704	145,131
2012-13	16,844,677	900,499
2013-14	16,664,515	1,612,366
2014-15	17,088,131	2,467,062
2015-16	17,518,234	188,925
2016-17	18,433,121	0
2017-18	18,221,355	786,201
2018-19	18,598,827	1,850,883
2019-20	20,095,203	0
2020-21	20,844,754	0
2021-22	22,364,630	2,784,521
2022-23	26,193,439	0

**FUNDING SOURCE:**

County School Service Fund

**SPECIFIC RECOMMENDATION:**

The appropriations of the Napa County Office of Education in fiscal year 2022-23 do not exceed the final calculated GANN Limit based on the States formula. It is recommended that the Board of Trustees adopt the Resolution of the Gann Limit and calculation as presented.



**Resolution #2023-19**

**RESOLUTION FOR ADOPTING THE GANN LIMIT**

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution: and

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits”, for public agencies, including county offices of education: and,

**WHEREAS**, the Napa County Office of Education must establish a Gann Limit for the 2022-23 fiscal year and a projected Gann Limit for the 2023-24 fiscal year in accordance with the provisions of Article XIII B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Board does provide public notice that the attached calculations and documentation of the Gann Limit for the 2022-23 and 2023-24 fiscal years are made in accord with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Board does hereby accept the appropriations limit in for the 2022-23 fiscal year at \$26,193,439 and sets the projected 2023-24 appropriations limit at \$27,356,427;

**AND BE IT FURTHER RESOLVED** that the Superintendent provide copies of this resolution along with appropriate attachments to interested citizens of Napa County and the State Department of Finance.

**PASSED AND ADOPTED** by the Napa County Board of Education on October 3, 2023 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

STATE OF CALIFORNIA)

COUNTY OF NAPA        )

I, Barbara Nemko, Secretary of the Napa County Board of Education, do hereby certify that the foregoing is a full, true, and correct copy of a resolution duly passed and adopted by said Board at a regular called and conducted meeting held on said date.

\_\_\_\_\_  
Secretary of the Napa County Board of Education

JS/kb

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,586,800.00		1,586,800.00			1,586,800.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	22,748,344.19		22,748,344.19			24,606,638.80
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	24,335,144.19		24,335,144.19			26,193,438.80
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	77.42		77.42			78.37
5. Other ADA (Preload/Line B4, PY column)	17,018.26		17,018.26			17,018.26
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	1,586,800.00		1,586,800.00			1,586,800.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	2,851,415.00		2,851,415.00			2,851,415.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b>						
(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						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>B. CURRENT YEAR GANN ADA</b>						
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	78.37		78.37	78.37		78.37
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	78.37	0.00	78.37	78.37	0.00	78.37
	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
CURRENT YEAR DISTRICT ADA			17,018.26			17,018.26
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			17,018.26			17,018.26
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE</b>						
<b>AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	45,734.64		45,734.64	46,012.00		46,012.00
2. Timber Yield Tax (Object 8022)	50.44		50.44	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	53.29		53.29	84.00		84.00
4. Secured Roll Taxes (Object 8041)	14,617,817.15		14,617,817.15	14,600,178.00		14,600,178.00
5. Unsecured Roll Taxes (Object 8042)	458,071.27		458,071.27	436,874.00		436,874.00
6. Prior Years' Taxes (Object 8043)	12,581.99		12,581.99	11,997.00		11,997.00
7. Supplemental Taxes (Object 8044)	475,071.70		475,071.70	422,967.00		422,967.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,792,377.00		9,792,377.00	9,807,451.00		9,807,451.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines C1 through C16)	25,401,757.48	0.00	25,401,757.48	25,325,563.00	0.00	25,325,563.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	25,401,757.48	0.00	25,401,757.48	25,325,563.00	0.00	25,325,563.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			334,238.09			443,505.25
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			334,238.09			443,505.25
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	1,999,229.00		1,999,229.00	1,999,271.00		1,999,271.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,999,229.00	0.00	1,999,229.00	1,999,271.00	0.00	1,999,271.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	44,464,427.81		44,464,427.81	56,042,327.98		56,042,327.98
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	139,134.92		139,134.92	139,134.92		139,134.92
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,586,800.00			1,586,800.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0123			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,727,594.62			1,657,253.92
5. Revised Prior Year Other Services Limit						
	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines A2 plus A13)			22,748,344.19			24,606,638.80
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0000			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			24,465,844.18			25,699,173.56
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			26,193,438.80			27,356,427.48
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			25,401,757.48			25,325,563.00
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)			1,125,919.41			1,999,271.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			83,269.08			68,007.54
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			25,485,026.56			25,393,570.54
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			1,042,650.33			1,999,271.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			25,485,026.56			
b. State Subventions (Line D13)			1,042,650.33			
c. Less: Excluded Appropriations (Line C24)			334,238.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			26,193,438.80			
<b>15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)</b>			0.00			
<b>SUMMARY</b>						
<b>16 Adjusted Appropriations Limit (Lines D9 plus D15)</b>			26,193,438.80			27,356,427.48
<b>17 Appropriations Subject to the Limit</b>						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Line D14d)			26,193,438.80			
* Please provide below an explanation for each entry in the adjustments column.						
Joshua Schultz		(707) 253-6832				
_____ Gann Contact Person		_____ Contact Phone Number				

**NAPA COUNTY OFFICE OF EDUCATION**  
**Barbara Nemko, Ph.D., Superintendent**

**Item 5.B.**

**Date 10-3-23**

**TITLE: Resolution 2023-20 of the Napa County Office of Education approving the Grant of Funds from the State Coastal Conservancy for the COOL School at the Coast.**

**HISTORY: Napa County Office of Education provides expanded learning programs, before and after school as well as during the summer break, filling an essential need for students to have a safe, supportive and enriching place to spend their out-of-school hours. Students from Napa County and Santa Rosa in grades 4-8 from Napa and Santa Rosa will have the opportunity to visit the Marin Headlands for an immersive 3-day coastal adventure in 2023-24 and 2024-25. Youth will outdoor education while developing stewardship and leadership skills.**

**CURRENT PROPOSAL: the Conservancy requires that governing body of the grantee certify through a resolution that it approves the award of Conservancy grant funding and authorizes the execution by a representative of the grantee of a grant agreement on terms and conditions required by the Conservancy grant agreement number \_\_\_\_\_ and approves the award of \$160,000, its terms and conditions by approving the attached Resolution.**

**FUNDING SOURCE: Coastal Conservancy for COOL School at the Coast.**

**SPECIFIC RECOMMENDATION: I move to adopt the attached Resolution 2023-20 to support the COOL School at the Coast program, which will provide 120 students the opportunity to experience outdoor education at Nature Bridge Golden Gate. Students will hike on coastal trails, explore beaches and tide pools, and participate in a nature stewardship project. In the second year, the project will bring another group of 120 students along with at least 10 peer leaders drawn from the first-year participants where they will further develop their own leadership skills while supporting and inspiring their peers.**

Prepared by: Yesenia Sandoval Chavira

Date prepared: 9/28/23

Resolution No. 2023-20

Resolution of the Napa County Office of Education  
Approving the Grant of Funds from the  
State Coastal Conservancy

For COOL School at the Coast

WHEREAS, the Legislature of the State of California has established the State Coastal Conservancy (“Conservancy”) under Division 21 of the California Public Resources Code, and has authorized the Conservancy to award grants to public agencies and nonprofit organizations to implement the provisions of Division 21; and

WHEREAS, the Conservancy awards grants for projects that it determines are consistent with Division 21 of the Public Resources Code and with the Conservancy’s Strategic Plan and that best achieve the Conservancy’s statutory objectives, in light of limited funding.

WHEREAS, at its September 22, 2022 meeting, the Conservancy adopted a resolution authorizing a grant to Napa County Office of Education (“grantee”) for COOL School at the Coast (“the project”). The resolution was adopted by the Conservancy pursuant to and is included in the Conservancy September 22, 2022 staff recommendation, a copy of which is on file with the grantee and with the Conservancy.

WHEREAS, the Conservancy requires that governing body of the grantee certify through a resolution that it approves the award of Conservancy grant funding and authorizes the execution by a representative of the grantee of a grant agreement on terms and conditions required by the Conservancy grant agreement number 3760-101-0001(A).

NOW, THEREFORE, be it resolved that the grantee hereby:

1. Approves the award of grant funding from the Conservancy for the project.
2. Acknowledges that it has or will have sufficient funds to complete the project and, if any property is acquired as part of the project to operate and maintain the property, and, if any facilities are constructed as a part of the project, to operate and maintain the facilities for a reasonable period, not less than the useful life of the facilities.
3. Agrees to be bound by all terms and conditions of the grant agreement and any other agreement or instrument as may be required by the Conservancy and as may be necessary to fulfill the terms of the grant agreement and to complete the project.
4. Authorizes any of the following named officers or employees of the grantee to act as a representative of the grantee, to negotiate and execute on behalf of the grantee all agreements and instruments necessary to complete the project and to comply with the Conservancy's grant requirements, including, without limitation, the grant agreement: Yesenia Sandoval-Chavira.

APPROVED AND ADOPTED October 3, 2023.

I, (PRINT NAME HERE) \_\_\_\_\_, the undersigned, hereby certify that the above Resolution No. 2023-20 was duly adopted by the grantee by the following vote:



Ayes:

Noes:

Absent:

Signature: \_\_\_\_\_  
Clerk of the Board

NAPA COUNTY OFFICE OF EDUCATION  
Barbara Nemko, Ph.D., Superintendent

TO: Napa County Board of Education

DATE: October 3, 2023

FROM: John Zikmund, Human Resources

RE: Personnel Activity

BOARD ITEM: 7B

NEW CERTIFICATED EMPLOYEE

None

NEW CLASSIFIED EMPLOYEE

Philip Curiel – Maintenance Custodian, General Services

Karla Agudelo – Site Coordinator, Community Programs

Heather Worker – Administrative Analyst/Evaluation, RPDC

Darrell Whitacre – Director of Early Childhood Services , Early Childhood Services

CHANGE IN ASSIGNMENT

Jeanine Andrade – Business Process Analyst, SELPA to Accountant, Fiscal Services

Vanessa Rubio– Program Coordinator I to Program Planner, Community Programs

RESIGNATION

None

RETIREMENT ANNOUNCEMENTS

Brian Dake – Director of Information Technology

TERMINATION

None

LAYOFF/NON-RELECTS/TEMPORARY RELEASE NOTICES

None

POSITION VACANCIE

Payroll/Benefits Specialist - Fiscal

Instructional Assistant - College and Career Readiness

Early Childhood Education Assistant II (3) – Early Childhood Services

Child Development Teacher (3) – Early Childhood Services

Associate Child Development Teacher (2) – Early Childhood Services

Community School Teacher (1) - Camille Creek

Program Manager – Community Programs

Special Education Coordinator - Early Childhood Services

Program Coordinator I – College and Career Readiness

Curriculum and Instruction Manager – Continuous Improvement and Academic Support

Program Manager – RPDC

Special Education Teacher – Early Childhood Services Infant Program

Napa County Office of Education  
Barbara Nemko, Ph.D., Superintendent

**Item:7.C.**  
**October 3, 2023**  
**Board Meeting**

**TITLE:**

Acceptance of Unaudited Actuals Report

**HISTORY:**

Each year, the Board is presented a report that includes the previous year's income and expenses for all funds under the control of the county office. This report is called the Unaudited Actuals. Attached is the 2022-23 Unaudited Actuals Report. This report will be given to the auditor for verification. The numbers are called *unaudited* because the auditor has not verified them. The Board does not have to approve this report, only accept it.

I am pleased to report that Napa County Office of Education is financially sound and is maintaining the state required 3% reserve.

**CURRENT PROPOSAL:**

Accept the Unaudited Actuals.

**FUNDING SOURCE:**

All NCOE funds.

**RECOMMENDATION:**

It is recommended that the Board accept the 2022-23 Unaudited Actuals Report as submitted.

**PREPARED BY:**

Joshua Schultz, Deputy Superintendent

JS:kb

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

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

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2024-25 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$26,193,438.80
	Appropriations Subject to Limit	\$26,193,438.80
	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	11.19%
	Fixed-with-carry-forward indirect cost rate for use in 2024-25 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Joshua Schultz \_\_\_\_\_

Name

Deputy Superintendent \_\_\_\_\_

Title

(707) 253-6832 \_\_\_\_\_

Telephone

jschultz@napacoe.org \_\_\_\_\_

E-mail Address

**NAPA COUNTY OFFICE OF EDUCATION  
2022-23  
Unaudited Actuals, General Fund**

	2022-23			2023-24		
	Unaudited Actuals			Adopted Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>						
LCFF/Property Tax	11,540,746	1,102,581	12,643,328	11,413,101	1,088,139	12,501,240
Federal Revenues	-	10,490,930	10,490,930	-	14,053,111	14,053,111
State Revenues	48,343	10,489,912	10,538,255	49,562	14,572,023	14,621,585
Local Revenues	1,360,411	9,431,504	10,791,915	824,459	14,041,933	14,866,392
<b>TOTAL REVENUES</b>	<b>12,949,501</b>	<b>31,514,927</b>	<b>44,464,428</b>	<b>12,287,121</b>	<b>43,755,207</b>	<b>56,042,328</b>
<b>EXPENSES</b>						
Certificated Salaries	1,386,953	4,223,884	5,610,837	1,572,282	3,910,654	5,482,937
Classified Salaries	4,095,085	10,705,605	14,800,690	4,424,404	16,702,979	21,127,383
Employee Benefits	1,897,444	4,610,536	6,507,980	2,258,169	5,691,583	7,949,752
Books & Supplies	467,673	1,111,214	1,578,887	454,225	3,762,889	4,217,114
Services & Operating Exp	2,787,941	8,763,775	11,551,716	2,849,856	12,029,098	14,878,954
Capital Outlay	13,604	135,108	148,712	211,061	454,700	665,761
Other Outgo	3,555,666	-	3,555,666	3,027,156	-	3,027,156
Direct/Indirect Support Costs	(2,711,420)	2,193,164	(518,256)	(3,936,728)	3,178,115	(758,612)
<b>TOTAL EXPENDITURES</b>	<b>11,492,946</b>	<b>31,743,286</b>	<b>43,236,233</b>	<b>10,860,426</b>	<b>45,730,018</b>	<b>56,590,444</b>
<b>Excess/Deficiency</b>	<b>1,456,555</b>	<b>(228,360)</b>	<b>1,228,195</b>	<b>1,426,696</b>	<b>(1,974,811)</b>	<b>(548,116)</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Transfers In	11,200	5,808	17,008	-	-	-
Transfers Out	(20,234)	(38,731)	(58,965)	-	-	-
Contributions	(1,203,879)	1,203,879	-	(1,374,849)	1,374,849	-
<b>TOTAL OTHER FINANCING</b>	<b>(1,212,914)</b>	<b>1,170,956</b>	<b>(41,957)</b>	<b>(1,374,849)</b>	<b>1,374,849</b>	<b>-</b>
<b>NET INCREASE/DECREASE</b>	<b>243,641</b>	<b>942,597</b>	<b>1,186,238</b>	<b>51,847</b>	<b>(599,963)</b>	<b>(548,116)</b>
<b>FUND BALANCE</b>						
<b>Beginning Balance</b>	<b>9,268,307</b>	<b>2,265,890</b>	<b>11,534,198</b>	<b>10,298,425</b>	<b>3,208,487</b>	<b>13,506,912</b>
Adjustments	786,477	-	-	-	-	-
<b>ENDING BALANCE</b>	<b>10,298,425</b>	<b>3,208,487</b>	<b>13,506,912</b>	<b>10,350,272</b>	<b>2,608,525</b>	<b>12,958,797</b>
Components of Fund Balance						
Nonspendable	29,293	-	29,293	-	-	-
Restricted	346,269	3,208,487	3,554,756	-	2,608,525	2,608,525
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	3,269,339	-	3,269,339	3,269,339	-	3,269,339
Reserve for Economic Uncertainties 3%	1,525,258	-	1,525,258	2,199,768	-	2,199,768
<b>UNASSIGNED ENDING FUND BALANCE</b>	<b>5,128,266</b>	<b>-</b>	<b>-</b>	<b>4,881,165</b>	<b>-</b>	<b>-</b>

**FUND SUMMARY BALANCE**  
**2022-23 Unaudited Actuals**

	County School Service Fund Fund 01	Children's Center Fund 12	Cafeteria Fund 13	Special Reserve Fund 17	Special Reserve OPEB Fund 20	School Facilities Fund 35
<b>Revenue</b>	\$44,464,428	\$7,563,125	\$931,652	\$53,137	\$7,170	\$3,993
<b>Transfer In</b>	\$17,008	\$0	\$41,957	\$0	\$0	\$430,082
<b>Transfer Out</b>	\$58,965	\$0	\$0	\$430,082	\$0	\$0
<b>Expenses</b>	\$43,236,233	\$6,669,045	\$913,665	\$0	\$0	\$567,918
<b>Surplus / Deficit</b>	\$1,186,238	\$894,080	\$59,945	-\$376,944	\$7,170	-\$133,843
<b>Beginning Balance</b>	\$12,320,675	\$323,860	\$243,688	\$4,700,209	\$634,232	\$785,286
<b>Legally Restricted Balances</b>	\$3,554,756	\$1,111,857	\$103,633	\$0	\$0	\$0
<b>Nonspendable</b>	\$29,293	\$0	\$0	\$0	\$0	\$0
<b>Other Assigned:</b>						
<i>Counterparty Risk</i>	\$3,269,339					
<i>Reserve for Capital Projects</i>				\$4,323,265		\$651,443
<i>Benefit Cost Increase - 2 yrs</i>		\$100,000	\$200,000			
<i>Reserve for Cashflow</i>					\$641,402	
<i>Reserve for OPEB</i>		\$6,083				
<i>Reserve for Child Development</i>						
<b>Reserve for Economic Uncertainty</b>	\$1,525,258					
<b>Unassigned/Unappropriated Balances</b>	\$5,128,266	\$0	\$0	\$0	\$0	\$0



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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	11,540,746.48	1,102,581.07	12,643,327.55	11,413,100.87	1,088,139.29	12,501,240.16	-1.1%
2) Federal Revenue		8100-8299	0.00	10,490,929.53	10,490,929.53	0.00	14,053,110.65	14,053,110.65	34.0%
3) Other State Revenue		8300-8599	48,343.26	10,489,912.12	10,538,255.38	49,562.00	14,572,023.43	14,621,585.43	38.7%
4) Other Local Revenue		8600-8799	1,360,411.18	9,431,504.17	10,791,915.35	824,458.60	14,041,933.14	14,866,391.74	37.8%
5) TOTAL, REVENUES			12,949,500.92	31,514,926.89	44,464,427.81	12,287,121.47	43,755,206.51	56,042,327.98	26.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,386,952.59	4,223,884.32	5,610,836.91	1,572,282.45	3,910,654.37	5,482,936.82	-2.3%
2) Classified Salaries		2000-2999	4,095,084.77	10,705,605.35	14,800,690.12	4,424,404.37	16,702,978.67	21,127,383.04	42.7%
3) Employee Benefits		3000-3999	1,897,444.01	4,610,536.42	6,507,980.43	2,258,169.17	5,691,582.59	7,949,751.76	22.2%
4) Books and Supplies		4000-4999	467,673.09	1,111,213.57	1,578,886.66	454,224.62	3,762,889.37	4,217,113.99	167.1%
5) Services and Other Operating Expenditures		5000-5999	2,787,941.22	8,763,774.76	11,551,715.98	2,849,856.20	12,029,097.72	14,878,953.92	28.8%
6) Capital Outlay		6000-6999	13,604.20	135,107.70	148,711.90	211,061.00	454,700.00	665,761.00	347.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,555,666.41	0.00	3,555,666.41	3,027,155.50	0.00	3,027,155.50	-14.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,711,419.91)	2,193,164.32	(518,255.59)	(3,936,727.71)	3,178,115.26	(758,612.45)	46.4%
9) TOTAL, EXPENDITURES			11,492,946.38	31,743,286.44	43,236,232.82	10,860,425.60	45,730,017.98	56,590,443.58	30.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,456,554.54	(228,359.55)	1,228,194.99	1,426,695.87	(1,974,811.47)	(548,115.60)	-144.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,200.00	5,807.87	17,007.87	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,234.46	38,730.69	58,965.15	0.00	0.00	0.00	-100.0%
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	(1,203,879.06)	1,203,879.06	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,212,913.52)	1,170,956.24	(41,957.28)	(1,374,848.95)	1,374,848.95	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			243,641.02	942,596.69	1,186,237.71	51,846.92	(599,962.52)	(548,115.60)	-146.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,268,307.27	2,265,890.34	11,534,197.61	10,298,425.29	3,208,487.03	13,506,912.32	17.1%
b) Audit Adjustments		9793	786,477.00	0.00	786,477.00	0.00	0.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			10,054,784.27	2,265,890.34	12,320,674.61	10,298,425.29	3,208,487.03	13,506,912.32	9.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,054,784.27	2,265,890.34	12,320,674.61	10,298,425.29	3,208,487.03	13,506,912.32	9.6%
2) Ending Balance, June 30 (E + F1e)			10,298,425.29	3,208,487.03	13,506,912.32	10,350,272.21	2,608,524.51	12,958,796.72	-4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	29,293.39	0.00	29,293.39	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	346,268.89	0.00	346,268.89	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	3,208,487.03	3,208,487.03	0.00	2,908,524.51	2,908,524.51	-9.3%
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	3,269,339.00	0.00	3,269,339.00	3,269,339.00	0.00	3,269,339.00	0.0%
Reserve for Counterparty Risk	0000	9780	3,269,339.00		3,269,339.00			0.00	
Reserve for Counterparty Risk	0000	9780			0.00	3,269,339.00		3,269,339.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,525,258.00	0.00	1,525,258.00	2,199,768.00	0.00	2,199,768.00	44.2%
Unassigned/Unappropriated Amount		9790	5,128,266.01	0.00	5,128,266.01	4,881,165.21	(300,000.00)	4,581,165.21	-10.7%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	11,986,812.88	(710,944.48)	11,275,868.40				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	29,293.39	0.00	29,293.39				
d) with Fiscal Agent/Trustee		9135	756,838.77	0.00	756,838.77				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	709,360.58	11,687,157.39	12,396,517.97				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
7) Prepaid Expenditures		9330	346,268.89	0.00	346,268.89				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			13,828,574.51	10,976,212.91	24,804,787.42				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	3,493,629.01	1,711,204.83	5,204,833.84				
2) Due to Grantor Governments		9590	0.00	25,506.05	25,506.05				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	36,520.21	6,031,015.00	6,067,535.21				
6) TOTAL, LIABILITIES			3,530,149.22	7,767,725.88	11,297,875.10				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			10,298,425.29	3,208,487.03	13,506,912.32				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	1,983,633.00	0.00	1,983,633.00	1,983,633.00	0.00	1,983,633.00	0.0%
Education Protection Account State Aid - Current Year		8012	15,596.00	0.00	15,596.00	15,638.00	0.00	15,638.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	45,734.64	0.00	45,734.64	46,012.00	0.00	46,012.00	0.6%
Timber Yield Tax		8022	50.44	0.00	50.44	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	53.29	0.00	53.29	84.00	0.00	84.00	57.6%
County & District Taxes									
Secured Roll Taxes		8041	14,617,817.15	0.00	14,617,817.15	14,600,178.00	0.00	14,600,178.00	-0.1%
Unsecured Roll Taxes		8042	458,071.27	0.00	458,071.27	436,874.00	0.00	436,874.00	-4.6%
Prior Years' Taxes		8043	12,581.99	0.00	12,581.99	11,997.00	0.00	11,997.00	-4.6%
Supplemental Taxes		8044	475,071.70	0.00	475,071.70	422,967.00	0.00	422,967.00	-11.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Education Revenue Augmentation Fund (ERAF)		8045	9,792,377.00	0.00	9,792,377.00	9,807,451.00	0.00	9,807,451.00	0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			27,400,986.48	0.00	27,400,986.48	27,324,834.00	0.00	27,324,834.00	-0.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	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	(15,860,240.00)	1,102,581.07	(14,757,658.93)	(15,911,733.13)	1,088,139.29	(14,823,593.84)	0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,540,746.48	1,102,581.07	12,643,327.55	11,413,100.87	1,088,139.29	12,501,240.16	-1.1%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	440,000.00	440,000.00	0.00	0.00	0.00	-100.0%
Special Education Discretionary Grants		8182	0.00	3,406,828.64	3,406,828.64	0.00	3,786,132.48	3,786,132.48	11.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		44,003.00	44,003.00		42,854.00	42,854.00	-2.6%
Title I, Part D, Local Delinquent Programs	3025	8290		27,155.52	27,155.52		215,133.00	215,133.00	692.2%
Title II, Part A, Supporting Effective Instruction	4035	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		2,055,066.23	2,055,066.23		2,571,928.50	2,571,928.50	25.2%
Career and Technical Education	3500-3599	8290		124,242.00	124,242.00		144,016.00	144,016.00	15.9%
All Other Federal Revenue	All Other	8290	0.00	4,393,634.14	4,393,634.14	0.00	7,293,046.67	7,293,046.67	66.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	10,490,929.53	10,490,929.53	0.00	14,053,110.65	14,053,110.65	34.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
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	1,508,020.00	1,508,020.00	0.00	1,631,979.24	1,631,979.24	8.2%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	25,951.00	0.00	25,951.00	28,000.00	0.00	28,000.00	7.9%
Lottery - Unrestricted and Instructional Materials		8560	14,830.26	9,634.53	24,464.79	14,000.00	5,226.00	19,226.00	-21.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,578,184.27	2,578,184.27		2,357,196.37	2,357,196.37	-8.6%
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		409,222.63	409,222.63		267,343.00	267,343.00	-34.7%
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		878,022.60	878,022.60		1,699,229.00	1,699,229.00	93.5%
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	7,562.00	5,106,828.09	5,114,390.09	7,562.00	8,611,049.82	8,618,611.82	68.5%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER STATE REVENUE			48,343.26	10,489,912.12	10,538,255.38	49,562.00	14,572,023.43	14,621,585.43	38.7%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	139,134.92	0.00	139,134.92	100,000.00	0.00	100,000.00	-28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	493,789.55	5,854,861.02	6,348,650.57	49,000.00	3,917,780.55	3,966,780.55	-37.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	690,000.99	690,000.99	0.00	2,538,959.55	2,538,959.55	268.0%
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%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Local Revenue		8699	538,186.71	2,886,642.16	3,424,828.87	486,158.60	7,585,193.04	8,071,351.64	135.7%
Tuition		8710	189,300.00	0.00	189,300.00	189,300.00	0.00	189,300.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,360,411.18	9,431,504.17	10,791,915.35	824,458.60	14,041,933.14	14,866,391.74	37.8%
TOTAL, REVENUES			12,949,500.92	31,514,926.89	44,464,427.81	12,287,121.47	43,755,206.51	56,042,327.98	26.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	427,442.76	1,982,213.99	2,409,656.75	553,721.44	1,958,164.19	2,511,885.63	4.2%
Certificated Pupil Support Salaries		1200	32,074.27	887,783.25	919,857.52	58,107.28	332,977.74	391,085.02	-57.5%
Certificated Supervisors' and Administrators' Salaries		1300	927,435.56	1,353,887.08	2,281,322.64	960,453.73	1,619,512.44	2,579,966.17	13.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,386,952.59	4,223,884.32	5,610,836.91	1,572,282.45	3,910,654.37	5,482,936.82	-2.3%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	184,177.61	3,811,097.78	3,995,275.39	215,817.73	9,270,087.58	9,485,905.31	137.4%
Classified Support Salaries		2200	60,301.81	1,031,444.72	1,091,746.53	90,824.12	687,287.86	778,111.98	-28.7%
Classified Supervisors' and Administrators' Salaries		2300	2,970,009.75	5,387,717.15	8,357,726.90	3,127,223.02	6,240,403.93	9,367,626.95	12.1%
Clerical, Technical and Office Salaries		2400	880,595.60	475,345.70	1,355,941.30	990,539.50	505,199.30	1,495,738.80	10.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,095,084.77	10,705,605.35	14,800,690.12	4,424,404.37	16,702,978.67	21,127,383.04	42.7%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	209,872.46	1,278,051.22	1,487,923.68	245,810.64	1,439,590.48	1,685,401.12	13.3%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	1,051,062.47	2,016,296.54	3,067,359.01	1,247,632.10	2,208,557.05	3,456,189.15	12.7%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	78,510.44	264,736.11	343,246.55	86,094.71	696,174.97	782,269.68	127.9%
Unemployment Insurance		3401-3402	259,253.59	566,909.56	826,163.15	372,590.25	643,199.47	1,015,789.72	23.0%
Workers' Compensation		3501-3502	30,367.52	65,780.63	96,148.15	2,859.95	9,103.32	11,963.27	-87.6%
OPEB, Allocated		3601-3602	97,865.79	264,461.72	362,327.51	118,081.17	404,364.73	522,445.90	44.2%
OPEB, Active Employees		3701-3702	120,377.79	0.00	120,377.79	126,423.96	0.00	126,423.96	5.0%
Other Employee Benefits		3751-3752	46,833.29	120,624.56	167,457.85	54,911.41	168,638.16	223,549.57	33.5%
TOTAL, EMPLOYEE BENEFITS		3901-3902	3,300.66	33,676.08	36,976.74	3,764.98	121,954.41	125,719.39	240.0%
TOTAL, EMPLOYEE BENEFITS			1,897,444.01	4,610,536.42	6,507,980.43	2,258,169.17	5,691,582.59	7,949,751.76	22.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	4,000.00	0.00	4,000.00	New
Books and Other Reference Materials		4200	8,559.69	10,411.33	18,971.02	16,450.00	7,300.00	23,750.00	25.2%
Materials and Supplies		4300	276,604.91	654,099.45	930,704.36	305,877.62	2,764,346.96	3,070,224.58	229.9%
Noncapitalized Equipment		4400	182,508.49	436,407.72	618,916.21	127,897.00	942,644.05	1,070,541.05	73.0%
Food		4700	0.00	10,295.07	10,295.07	0.00	48,598.36	48,598.36	372.1%
TOTAL, BOOKS AND SUPPLIES			467,673.09	1,111,213.57	1,578,886.66	454,224.62	3,762,889.37	4,217,113.99	167.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	108,596.39	4,415,334.91	4,523,931.30	217,650.00	4,972,042.74	5,189,692.74	14.7%
Travel and Conferences		5200	157,092.39	463,026.18	620,118.57	186,510.00	896,634.15	1,083,144.15	74.7%
Dues and Memberships		5300	52,468.92	5,286.27	57,755.19	57,000.00	5,800.00	62,800.00	8.7%
Insurance		5400 - 5450	229,262.19	0.00	229,262.19	245,000.00	0.00	245,000.00	6.9%
Operations and Housekeeping Services		5500	346,756.46	75,058.63	421,815.09	204,000.00	20,600.00	224,600.00	-46.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,797.02	174,145.40	293,942.42	130,683.00	301,264.09	431,947.09	46.9%
Transfers of Direct Costs		5710	(97,929.93)	97,929.93	0.00	(75,061.51)	75,061.51	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,640.81)	0.00	(26,640.81)	(11,500.00)	0.00	(11,500.00)	-56.8%
Professional/Consulting Services and Operating Expenditures		5800	1,702,410.70	3,498,101.87	5,200,512.57	1,662,306.71	5,459,337.13	7,121,643.84	36.9%
Communications		5900	196,127.89	34,891.57	231,019.46	233,268.00	298,358.10	531,626.10	130.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,787,941.22	8,763,774.76	11,551,715.98	2,849,856.20	12,029,097.72	14,878,953.92	28.8%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	130,000.00	334,700.00	464,700.00	New



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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	13,604.20	135,107.70	148,711.90	81,061.00	120,000.00	201,061.00	35.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>13,604.20</b>	<b>135,107.70</b>	<b>148,711.90</b>	<b>211,061.00</b>	<b>454,700.00</b>	<b>665,761.00</b>	<b>347.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,963,404.00	0.00	2,963,404.00	2,444,268.00	0.00	2,444,268.00	-17.5%
Debt Service									
Debt Service - Interest		7438	347,484.75	0.00	347,484.75	337,887.50	0.00	337,887.50	-2.8%
Other Debt Service - Principal		7439	244,777.66	0.00	244,777.66	245,000.00	0.00	245,000.00	0.1%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,555,666.41	0.00	3,555,666.41	3,027,155.50	0.00	3,027,155.50	-14.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,193,164.32)	2,193,164.32	0.00	(3,178,115.26)	3,178,115.26	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(518,255.59)	0.00	(518,255.59)	(758,612.45)	0.00	(758,612.45)	46.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,711,419.91)	2,193,164.32	(518,255.59)	(3,936,727.71)	3,178,115.26	(758,612.45)	46.4%
TOTAL, EXPENDITURES			11,492,946.38	31,743,286.44	43,236,232.82	10,860,425.60	45,730,017.98	56,590,443.58	30.9%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,200.00	5,807.87	17,007.87	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,200.00	5,807.87	17,007.87	0.00	0.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	3,226.59	38,730.69	41,957.28	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	17,007.87	0.00	17,007.87	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,234.46	38,730.69	58,965.15	0.00	0.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(1,203,879.06)	1,203,879.06	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,203,879.06)	1,203,879.06	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)</b>			(1,212,913.52)	1,170,956.24	(41,957.28)	(1,374,848.95)	1,374,848.95	0.00	-100.0%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	11,540,746.48	1,102,581.07	12,643,327.55	11,413,100.87	1,088,139.29	12,501,240.16	-1.1%
2) Federal Revenue		8100-8299	0.00	10,490,929.53	10,490,929.53	0.00	14,053,110.65	14,053,110.65	34.0%
3) Other State Revenue		8300-8599	48,343.26	10,489,912.12	10,538,255.38	49,562.00	14,572,023.43	14,621,585.43	38.7%
4) Other Local Revenue		8600-8799	1,360,411.18	9,431,504.17	10,791,915.35	824,458.60	14,041,933.14	14,866,391.74	37.8%
5) TOTAL, REVENUES			12,949,500.92	31,514,926.89	44,464,427.81	12,287,121.47	43,755,206.51	56,042,327.98	26.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,058,725.12	11,355,227.09	12,413,952.21	1,466,606.15	20,473,030.42	21,939,636.57	76.7%
2) Instruction - Related Services	2000-2999		1,680,990.39	14,639,552.08	16,320,542.47	1,907,655.69	19,523,151.92	21,430,807.61	31.3%
3) Pupil Services	3000-3999		95,131.19	2,661,775.83	2,756,907.02	184,610.60	1,343,452.76	1,528,063.36	-44.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		2,558.68	0.00	2,558.68	0.00	1,141.00	1,141.00	-55.4%
7) General Administration	7000-7999		4,306,576.36	2,224,991.32	6,531,567.68	3,563,378.61	3,217,450.26	6,780,828.87	3.8%
8) Plant Services	8000-8999		793,298.23	861,740.12	1,655,038.35	711,019.05	1,171,791.62	1,882,810.67	13.8%
9) Other Outgo	9000-9999	Except 7600-7699	3,555,666.41	0.00	3,555,666.41	3,027,155.50	0.00	3,027,155.50	-14.9%
10) TOTAL, EXPENDITURES			11,492,946.38	31,743,286.44	43,236,232.82	10,860,425.60	45,730,017.98	56,590,443.58	30.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,456,554.54	(228,359.55)	1,228,194.99	1,426,695.87	(1,974,811.47)	(548,115.60)	-144.6%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,200.00	5,807.87	17,007.87	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	20,234.46	38,730.69	58,965.15	0.00	0.00	0.00	-100.0%
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	(1,203,879.06)	1,203,879.06	0.00	(1,374,848.95)	1,374,848.95	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,212,913.52)	1,170,956.24	(41,957.28)	(1,374,848.95)	1,374,848.95	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			243,641.02	942,596.69	1,186,237.71	51,846.92	(599,962.52)	(548,115.60)	-146.2%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,268,307.27	2,265,890.34	11,534,197.61	10,298,425.29	3,208,487.03	13,506,912.32	17.1%

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

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	786,477.00	0.00	786,477.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			10,054,784.27	2,265,890.34	12,320,674.61	10,298,425.29	3,208,487.03	13,506,912.32	9.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,054,784.27	2,265,890.34	12,320,674.61	10,298,425.29	3,208,487.03	13,506,912.32	9.6%
2) Ending Balance, June 30 (E + F1e)			10,298,425.29	3,208,487.03	13,506,912.32	10,350,272.21	2,608,524.51	12,958,796.72	-4.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	29,293.39	0.00	29,293.39	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	346,268.89	0.00	346,268.89	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	3,208,487.03	3,208,487.03	0.00	2,908,524.51	2,908,524.51	-9.3%
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	3,269,339.00	0.00	3,269,339.00	3,269,339.00	0.00	3,269,339.00	0.0%
Reserve for Counterparty Risk	0000	9780	3,269,339.00		3,269,339.00			0.00	
Reserve for Counterparty Risk	0000	9780			0.00	3,269,339.00		3,269,339.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,525,258.00	0.00	1,525,258.00	2,199,768.00	0.00	2,199,768.00	44.2%
Unassigned/Unappropriated Amount		9790	5,128,266.01	0.00	5,128,266.01	4,881,165.21	(300,000.00)	4,581,165.21	-10.7%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	299,094.39	299,094.39
6300	Lottery: Instructional Materials	2,416.67	2,416.67
6332	CA Community Schools Partnership Act - Implementation Grant	40,394.64	40,394.64
6500	Special Education	273,782.57	273,782.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,574,573.14	1,574,573.14
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	28,675.00	0.00
7412	A-G Access/Success Grant	75,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7430	COVID Mitigation for Counties	136.60	136.60
7435	Learning Recovery Emergency Block Grant	152,857.95	31,570.43
7810	Other Restricted State	133,410.77	133,410.77
9010	Other Restricted Local	553,145.30	553,145.30
Total, Restricted Balance		3,208,487.03	2,908,524.51

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	66,726.00	0.00	-100.0%
2) Federal Revenue		8100-8299	4,683,605.00	4,418,179.00	-5.7%
3) Other State Revenue		8300-8599	2,448,875.00	2,047,621.00	-16.4%
4) Other Local Revenue		8600-8799	(12,430.91)	0.00	-100.0%
5) TOTAL, REVENUES			7,186,775.09	6,465,800.00	-10.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,199,206.00	6,465,800.00	-10.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,199,206.00	6,465,800.00	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,430.91)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,430.91)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,495,403.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	2,196,579.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,691,983.07		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,691,983.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			4,691,983.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	66,726.00	0.00	-100.0%
TOTAL, LCFF SOURCES			66,726.00	0.00	-100.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	4,683,605.00	4,418,179.00	-5.7%
TOTAL, FEDERAL REVENUE			4,683,605.00	4,418,179.00	-5.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	987,716.00	673,143.00	-31.8%
Prior Years	6500	8319	86,681.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,374,478.00	1,374,478.00	0.0%
TOTAL, OTHER STATE REVENUE			2,448,875.00	2,047,621.00	-16.4%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	(12,430.91)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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			(12,430.91)	0.00	-100.0%
TOTAL, REVENUES			7,186,775.09	6,465,800.00	-10.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	6,058,083.00	5,792,657.00	-4.4%
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	1,141,123.00	673,143.00	-41.0%
To County Offices	6500	7222	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
To JPAs	6500	7223	0.00	0.00	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)			7,199,206.00	6,465,800.00	-10.2%
TOTAL, EXPENDITURES			7,199,206.00	6,465,800.00	-10.2%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	66,726.00	0.00	-100.0%
2) Federal Revenue		8100-8299	4,683,605.00	4,418,179.00	-5.7%
3) Other State Revenue		8300-8599	2,448,875.00	2,047,621.00	-16.4%
4) Other Local Revenue		8600-8799	(12,430.91)	0.00	-100.0%
5) TOTAL, REVENUES			7,186,775.09	6,465,800.00	-10.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,199,206.00	6,465,800.00	-10.2%
10) TOTAL, EXPENDITURES			7,199,206.00	6,465,800.00	-10.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(12,430.91)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,430.91)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,430.91	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.91	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.91	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	876,404.94	270,961.60	-69.1%
3) Other State Revenue		8300-8599	5,220,398.41	6,270,131.40	20.1%
4) Other Local Revenue		8600-8799	1,466,321.84	1,470,769.34	0.3%
5) TOTAL, REVENUES			7,563,125.19	8,011,862.34	5.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,209,359.51	2,104,334.93	-4.8%
2) Classified Salaries		2000-2999	1,217,356.28	1,834,522.50	50.7%
3) Employee Benefits		3000-3999	1,350,279.26	1,675,637.58	24.1%
4) Books and Supplies		4000-4999	296,506.14	446,426.56	50.6%
5) Services and Other Operating Expenditures		5000-5999	227,112.73	1,358,069.58	498.0%
6) Capital Outlay		6000-6999	26,607.44	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	840,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	501,824.07	715,302.25	42.5%
9) TOTAL, EXPENDITURES			6,669,045.43	8,134,293.40	22.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			894,079.76	(122,431.06)	-113.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			894,079.76	(122,431.06)	-113.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,860.35	1,217,940.11	276.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,860.35	1,217,940.11	276.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,860.35	1,217,940.11	276.1%
2) Ending Balance, June 30 (E + F1e)			1,217,940.11	1,095,509.05	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,111,856.67	989,425.61	-11.0%
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	106,083.44	106,083.44	0.0%
Reserve for Cashflow	0000	9780	100,000.00		
Reserve for Child Development	0000	9780	6,083.44		
Reserve for Cashflow	0000	9780		100,000.00	
Reserve for Child Development	0000	9780		6,083.44	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,425.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,171,400.33		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,177,825.97		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	892,906.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	66,978.88		
6) TOTAL, LIABILITIES			959,885.86		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,217,940.11		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	116,156.82	128,550.00	10.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	760,248.12	142,411.60	-81.3%
TOTAL, FEDERAL REVENUE			876,404.94	270,961.60	-69.1%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	4,313.63	3,300.00	-23.5%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	4,707,277.00	5,486,151.00	16.5%
All Other State Revenue	All Other	8590	508,807.78	780,680.40	53.4%
TOTAL, OTHER STATE REVENUE			5,220,398.41	6,270,131.40	20.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	6,083.44	1,000.00	-83.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	224,950.65	318,227.25	41.5%
Interagency Services		8677	1,235,287.75	1,150,627.80	-6.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	914.29	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,466,321.84	1,470,769.34	0.3%
TOTAL, REVENUES			7,563,125.19	8,011,862.34	5.9%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,053,718.88	1,991,707.01	-3.0%
Certificated Pupil Support Salaries		1200	29,130.42	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	126,510.21	112,627.92	-11.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			2,209,359.51	2,104,334.93	-4.8%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	591,550.30	1,183,899.86	100.1%
Classified Support Salaries		2200	215,075.05	263,119.97	22.3%
Classified Supervisors' and Administrators' Salaries		2300	351,157.63	326,765.63	-6.9%
Clerical, Technical and Office Salaries		2400	59,573.30	60,737.04	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,217,356.28	1,834,522.50	50.7%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	443,207.43	407,516.29	-8.1%
PERS		3201-3202	452,360.01	657,655.26	45.4%
OASDI/Medicare/Alternative		3301-3302	51,392.81	61,647.26	20.0%
Health and Welfare Benefits		3401-3402	235,564.33	382,628.84	62.4%
Unemployment Insurance		3501-3502	16,529.48	1,930.61	-88.3%
Workers' Compensation		3601-3602	61,449.41	77,364.02	25.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	40,114.30	36,360.40	-9.4%
Other Employee Benefits		3901-3902	49,661.49	50,534.90	1.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,350,279.26	1,675,637.58	24.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	119,543.91	287,423.01	140.4%
Noncapitalized Equipment		4400	61,006.98	38,306.05	-37.2%
Food		4700	115,955.25	120,697.50	4.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			296,506.14	446,426.56	50.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	7,411.56	59,393.30	701.4%
Travel and Conferences		5200	3,654.63	26,761.33	632.3%
Dues and Memberships		5300	2,505.00	2,650.00	5.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,581.31	113,200.00	296.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,500.63	14,500.00	93.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,979.52	28,971.54	-32.6%
Professional/Consulting Services and Operating Expenditures		5800	129,259.21	1,105,884.41	755.6%
Communications		5900	5,220.87	6,709.00	28.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			227,112.73	1,358,069.58	498.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	26,607.44	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			26,607.44	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	840,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			840,000.00	0.00	-100.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	501,824.07	715,302.25	42.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			501,824.07	715,302.25	42.5%
<b>TOTAL, EXPENDITURES</b>			6,669,045.43	8,134,293.40	22.0%
<b>INTERFUND TRANSFERS</b>					

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	876,404.94	270,961.60	-69.1%
3) Other State Revenue		8300-8599	5,220,398.41	6,270,131.40	20.1%
4) Other Local Revenue		8600-8799	1,466,321.84	1,470,769.34	0.3%
5) TOTAL, REVENUES			7,563,125.19	8,011,862.34	5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,891,467.38	5,599,883.07	43.9%
2) Instruction - Related Services	2000-2999		750,229.09	1,115,697.67	48.7%
3) Pupil Services	3000-3999		368,616.18	319,225.07	-13.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		54,907.28	54,907.27	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		501,824.07	715,302.25	42.5%
8) Plant Services	8000-8999		262,001.43	329,278.07	25.7%
9) Other Outgo	9000-9999	Except 7600-7699	840,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,669,045.43	8,134,293.40	22.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			894,079.76	(122,431.06)	-113.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			894,079.76	(122,431.06)	-113.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	323,860.35	1,217,940.11	276.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,860.35	1,217,940.11	276.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,860.35	1,217,940.11	276.1%
2) Ending Balance, June 30 (E + F1e)			1,217,940.11	1,095,509.05	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,111,856.67	989,425.61	-11.0%
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	106,083.44	106,083.44	0.0%
Reserve for Cashflow	0000	9780	100,000.00		
Reserve for Child Development	0000	9780	6,083.44		
Reserve for Cashflow	0000	9780		100,000.00	
Reserve for Child Development	0000	9780		6,083.44	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5059	Child Development: ARP California State Preschool Program One-time Stipend	8,054.97	8,054.97
5066	Child Development: ARP California State Preschool Program - Rate Supplements	601,172.00	601,172.00
6057	Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	141,948.69	19,517.63
9010	Other Restricted Local	360,681.01	360,681.01
Total, Restricted Balance		1,111,856.67	989,425.61

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	818,030.05	980,000.00	19.8%
3) Other State Revenue		8300-8599	111,831.19	14,116.00	-87.4%
4) Other Local Revenue		8600-8799	1,790.99	0.00	-100.0%
5) TOTAL, REVENUES			931,652.23	994,116.00	6.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	295,234.59	313,123.79	6.1%
3) Employee Benefits		3000-3999	85,704.99	98,113.56	14.5%
4) Books and Supplies		4000-4999	475,001.95	525,450.58	10.6%
5) Services and Other Operating Expenditures		5000-5999	26,761.50	14,117.87	-47.2%
6) Capital Outlay		6000-6999	14,530.09	100,000.00	588.2%
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	16,431.52	43,310.20	163.6%
9) TOTAL, EXPENDITURES			913,664.64	1,094,116.00	19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			17,987.59	(100,000.00)	-655.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,957.28	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			41,957.28	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			59,944.87	(100,000.00)	-266.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,687.70	303,632.57	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,687.70	303,632.57	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,687.70	303,632.57	24.6%
2) Ending Balance, June 30 (E + F1e)			303,632.57	203,632.57	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	103,632.57	3,632.57	-96.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	200,000.00		
Reserve for Cashflow	0000	9780		200,000.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	127,843.56		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	196,991.24		
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			324,834.80		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	21,202.23		
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			21,202.23		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			303,632.57		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	818,030.05	980,000.00	19.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			818,030.05	980,000.00	19.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	111,831.19	14,000.00	-87.5%
All Other State Revenue		8590	0.00	116.00	New
TOTAL, OTHER STATE REVENUE			111,831.19	14,116.00	-87.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,292.87	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	381.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	116.84	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,790.99	0.00	-100.0%
<b>TOTAL, REVENUES</b>			931,652.23	994,116.00	6.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	295,234.59	313,123.79	6.1%
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			295,234.59	313,123.79	6.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	116.00	New

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
PERS		3201-3202	71,259.55	83,541.57	17.2%
OASDI/Medicare/Alternative		3301-3302	3,883.60	4,069.55	4.8%
Health and Welfare Benefits		3401-3402	1,099.24	1,235.52	12.4%
Unemployment Insurance		3501-3502	1,339.41	140.37	-89.5%
Workers' Compensation		3601-3602	5,248.71	6,154.64	17.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,874.48	2,855.91	-0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,704.99	98,113.56	14.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,686.67	71,000.00	99.0%
Noncapitalized Equipment		4400	690.68	0.00	-100.0%
Food		4700	438,624.60	454,450.58	3.6%
TOTAL, BOOKS AND SUPPLIES			475,001.95	525,450.58	10.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	22,889.15	17,000.00	-25.7%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(16,338.71)	(17,471.54)	6.9%
Professional/Consulting Services and Operating Expenditures		5800	19,484.80	13,869.41	-28.8%
Communications		5900	726.26	720.00	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,761.50	14,117.87	-47.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,530.09	100,000.00	588.2%
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			14,530.09	100,000.00	588.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	16,431.52	43,310.20	163.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,431.52	43,310.20	163.6%
TOTAL, EXPENDITURES			913,664.64	1,094,116.00	19.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	41,957.28	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			41,957.28	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			41,957.28	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	818,030.05	980,000.00	19.8%
3) Other State Revenue		8300-8599	111,831.19	14,116.00	-87.4%
4) Other Local Revenue		8600-8799	1,790.99	0.00	-100.0%
5) TOTAL, REVENUES			931,652.23	994,116.00	6.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		897,233.12	1,050,805.80	17.1%
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		16,431.52	43,310.20	163.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			913,664.64	1,094,116.00	19.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			17,987.59	(100,000.00)	-655.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,957.28	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			41,957.28	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			59,944.87	(100,000.00)	-266.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	243,687.70	303,632.57	24.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,687.70	303,632.57	24.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,687.70	303,632.57	24.6%
2) Ending Balance, June 30 (E + F1e)			303,632.57	203,632.57	-32.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	103,632.57	3,632.57	-96.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	200,000.00	200,000.00	0.0%
Reserve for Cashflow	0000	9780	200,000.00		
Reserve for Cashflow	0000	9780		200,000.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Unaudited Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,632.57	3,632.57
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	100,000.00	0.00
Total, Restricted Balance		103,632.57	3,632.57

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,137.32	45,000.00	-15.3%
5) TOTAL, REVENUES			53,137.32	45,000.00	-15.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			53,137.32	45,000.00	-15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	430,081.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(430,081.73)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(376,944.41)	45,000.00	-111.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,700,209.15	4,323,264.74	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,700,209.15	4,323,264.74	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,209.15	4,323,264.74	-8.0%
2) Ending Balance, June 30 (E + F1e)			4,323,264.74	4,368,264.74	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,323,264.74	4,368,264.74	1.0%
Reserve for Capital Projects	0000	9780	4,323,264.74		
Reserve for Capital Projects	0000	9780		4,368,264.74	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,323,264.74		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			4,323,264.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			4,323,264.74		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	53,137.32	45,000.00	-15.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,137.32	45,000.00	-15.3%
TOTAL, REVENUES			53,137.32	45,000.00	-15.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	430,081.73	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			430,081.73	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(430,081.73)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,137.32	45,000.00	-15.3%
5) TOTAL, REVENUES			53,137.32	45,000.00	-15.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			53,137.32	45,000.00	-15.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	430,081.73	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(430,081.73)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(376,944.41)	45,000.00	-111.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,700,209.15	4,323,264.74	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,700,209.15	4,323,264.74	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,209.15	4,323,264.74	-8.0%
2) Ending Balance, June 30 (E + F1e)			4,323,264.74	4,368,264.74	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	4,323,264.74	4,368,264.74	1.0%
Reserve for Capital Projects	0000	9780	4,323,264.74		
Reserve for Capital Projects	0000	9780		4,368,264.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,170.21	5,000.00	-30.3%
5) TOTAL, REVENUES			7,170.21	5,000.00	-30.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,170.21	5,000.00	-30.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,170.21	5,000.00	-30.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	634,232.16	641,402.37	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			634,232.16	641,402.37	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634,232.16	641,402.37	1.1%
2) Ending Balance, June 30 (E + F1e)			641,402.37	646,402.37	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	641,402.37	646,402.37	0.8%
Reserve for OPEB	0000	9780	641,402.37		
Reserve for OPEB	0000	9780		646,402.37	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties					
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	641,402.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			641,402.37		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			641,402.37		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	7,170.21	5,000.00	-30.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,170.21	5,000.00	-30.3%
TOTAL, REVENUES			7,170.21	5,000.00	-30.3%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,170.21	5,000.00	-30.3%
5) TOTAL, REVENUES			7,170.21	5,000.00	-30.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			7,170.21	5,000.00	-30.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,170.21	5,000.00	-30.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	634,232.16	641,402.37	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			634,232.16	641,402.37	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634,232.16	641,402.37	1.1%
2) Ending Balance, June 30 (E + F1e)			641,402.37	646,402.37	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	641,402.37	646,402.37	0.8%
Reserve for OPEB	0000	9780	641,402.37		
Reserve for OPEB	0000	9780		646,402.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,993.42	1,000.00	-75.0%
5) TOTAL, REVENUES			3,993.42	1,000.00	-75.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	567,917.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			567,917.73	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(563,924.31)	1,000.00	-100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	430,081.73	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			430,081.73	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(133,842.58)	1,000.00	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	785,286.00	651,443.42	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,286.00	651,443.42	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,286.00	651,443.42	-17.0%
2) Ending Balance, June 30 (E + F1e)			651,443.42	652,443.42	0.2%
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					
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	651,443.42	652,443.42	0.2%
Reserve for Capital Projects	0000	9780	651,443.42		
Reserve for Capital Projects	0000	9780		652,443.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	651,443.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		



Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			651,443.42		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			651,443.42		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,993.42	1,000.00	-75.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,993.42	1,000.00	-75.0%
TOTAL, REVENUES			3,993.42	1,000.00	-75.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference	
Other Employee Benefits		3901-3902	0.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>						
Books and Other Reference Materials		4200	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	0.0%	
Noncapitalized Equipment		4400	0.00	0.00	0.0%	
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>						
Subagreements for Services		5100	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	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%	
<b>CAPITAL OUTLAY</b>						
Land		6100	0.00	0.00	0.0%	
Land Improvements		6170	0.00	0.00	0.0%	
Buildings and Improvements of Buildings		6200	567,917.73	0.00	-100.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.0%	
Subscription Assets		6700	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			567,917.73	0.00	-100.0%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>						
Other Transfers Out						
Transfers of Pass-Through Revenues						
		To Districts or Charter Schools	7211	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service						
		Debt Service - Interest	7438	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)						
			0.00	0.00	0.0%	
TOTAL, EXPENDITURES			567,917.73	0.00	-100.0%	
<b>INTERFUND TRANSFERS</b>						
<b>INTERFUND TRANSFERS IN</b>						
To: State School Building Fund/County School Facilities Fund From: All Other Funds						
		8913	430,081.73	0.00	-100.0%	
Other Authorized Interfund Transfers In						
		8919	0.00	0.00	0.0%	
(a) TOTAL, INTERFUND TRANSFERS IN						
			430,081.73	0.00	-100.0%	
<b>INTERFUND TRANSFERS OUT</b>						
To: State School Building Fund/County School Facilities Fund						
		7613	0.00	0.00	0.0%	
Other Authorized Interfund Transfers Out						
		7619	0.00	0.00	0.0%	
(b) TOTAL, INTERFUND TRANSFERS OUT						
			0.00	0.00	0.0%	
<b>OTHER SOURCES/USES</b>						
<b>SOURCES</b>						
Proceeds						
Proceeds from Disposal of Capital Assets						
		8953	0.00	0.00	0.0%	
Other Sources						
Long-Term Debt Proceeds						
Proceeds from Certificates of Participation						
		8971	0.00	0.00	0.0%	
Proceeds from Leases						
		8972	0.00	0.00	0.0%	
Proceeds from Lease Revenue Bonds						
		8973	0.00	0.00	0.0%	
Proceeds from SBITAs						
		8974	0.00	0.00	0.0%	
All Other Financing Sources						
		8979	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			430,081.73	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Unaudited Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,993.42	1,000.00	-75.0%
5) TOTAL, REVENUES			3,993.42	1,000.00	-75.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		567,917.73	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			567,917.73	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(563,924.31)	1,000.00	-100.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	430,081.73	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			430,081.73	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(133,842.58)	1,000.00	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	785,286.00	651,443.42	-17.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,286.00	651,443.42	-17.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,286.00	651,443.42	-17.0%
2) Ending Balance, June 30 (E + F1e)			651,443.42	652,443.42	0.2%
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					
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	651,443.42	652,443.42	0.2%
Reserve for Capital Projects	0000	9780	651,443.42		
Reserve for Capital Projects	0000	9780		652,443.42	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	13,188,228.00	(13,188,228.00)	0.00	2,550.00	0.00	2,550.00
Total capital assets not being depreciated	13,188,228.00	(13,188,228.00)	0.00	2,550.00	0.00	2,550.00
Capital assets being depreciated:						
Land Improvements	505,183.00	192,988.00	698,171.00	565,368.00		1,263,539.00
Buildings	10,926,476.17	17,364,406.83	28,290,883.00		645,659.00	27,645,224.00
Equipment	2,531,351.93	1,848,897.07	4,380,249.00			4,380,249.00
Total capital assets being depreciated	13,963,011.10	19,406,291.90	33,369,303.00	565,368.00	645,659.00	33,289,012.00
Accumulated Depreciation for:						
Land Improvements	(111,614.00)	(9,346.29)	(120,960.29)	(64,587.00)		(185,547.29)
Buildings	(5,632,745.00)	(840,948.00)	(6,473,693.00)	(628,156.00)	(456,227.00)	(6,645,622.00)
Equipment	(1,858,562.00)	(89,540.71)	(1,948,102.71)	(240,290.00)		(2,188,392.71)
Total accumulated depreciation	(7,602,921.00)	(939,835.00)	(8,542,756.00)	(933,033.00)	(456,227.00)	(9,019,562.00)
Total capital assets being depreciated, net excluding lease and subscription assets	6,360,090.10	18,466,456.90	24,826,547.00	(367,665.00)	189,432.00	24,269,450.00
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
Governmental activity capital assets, net	19,548,318.10	5,278,228.90	24,826,547.00	(365,115.00)	189,432.00	24,272,000.00
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	13.72	12.94	12.94	12.94	12.94	12.94
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	64.47	65.43	65.43	65.43	65.43	65.43
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>78.19</b>	<b>78.37</b>	<b>78.37</b>	<b>78.37</b>	<b>78.37</b>	<b>78.37</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>78.19</b>	<b>78.37</b>	<b>78.37</b>	<b>78.37</b>	<b>78.37</b>	<b>78.37</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	17,029.96	17,190.50	17,190.50	17,190.50	17,190.50	17,190.50
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2022-23 Unaudited Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2022-23 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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	11,625,000.00	(11,625,000.00)	0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable		11,625,000.00	11,625,000.00		215,139.43	11,409,860.57	
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	311,020.02		311,020.02	3,148.87		314,168.89	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	11,936,020.02	0.00	11,936,020.02	3,148.87	215,139.43	11,724,029.46	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	43,295,197.97
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,724,343.93
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	140,574.80
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	592,262.41
4. Other Transfers Out	All	9200	7200-7299	2,963,404.00
5. Interfund Transfers Out	All	9300	7600-7629	58,965.15
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,973,999.87
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	189,300.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>11,918,506.23</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	<p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>20,652,347.81</p>
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2022-23 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)</p>				<p>78.37</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>263,523.64</p>

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,798,622.06	207,225.78
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,798,622.06	207,225.78
B. Required effort (Line A.2 times 90%)	16,018,759.85	186,503.20
C. Current year expenditures (Line I.E and Line II.B)	20,652,347.81	263,523.64
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<p><b>Description of Adjustments</b></p>	<p><b>Total Expenditures</b></p>	<p><b>Expenditures Per ADA</b></p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2021-22 Actual</b>			<b>2022-23 Actual</b>		
(2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.)						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	1,586,800.00		1,586,800.00			1,586,800.00
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	22,748,344.19		22,748,344.19			24,606,638.80
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	24,335,144.19		24,335,144.19			26,193,438.80
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	77.42		77.42			78.37
5. Other ADA (Preload/Line B4, PY column)	17,018.26		17,018.26			17,018.26
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation)	1,586,800.00		1,586,800.00			1,586,800.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation)	2,851,415.00		2,851,415.00			2,851,415.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2021-22</b>			<b>Adjustments to 2022-23</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b>						
(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						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>B. CURRENT YEAR GANN ADA</b>						
CURRENT YEAR PROGRAM ADA						
2022-23 data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	78.37		78.37	78.37		78.37
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	78.37	0.00	78.37	78.37	0.00	78.37
	<b>2022-23 P2 Report</b>			<b>2023-24 P2 Estimate</b>		
CURRENT YEAR DISTRICT ADA			17,018.26			17,018.26
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			17,018.26			17,018.26
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE</b>						
<b>AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	45,734.64		45,734.64	46,012.00		46,012.00
2. Timber Yield Tax (Object 8022)	50.44		50.44	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	53.29		53.29	84.00		84.00
4. Secured Roll Taxes (Object 8041)	14,617,817.15		14,617,817.15	14,600,178.00		14,600,178.00
5. Unsecured Roll Taxes (Object 8042)	458,071.27		458,071.27	436,874.00		436,874.00
6. Prior Years' Taxes (Object 8043)	12,581.99		12,581.99	11,997.00		11,997.00
7. Supplemental Taxes (Object 8044)	475,071.70		475,071.70	422,967.00		422,967.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	9,792,377.00		9,792,377.00	9,807,451.00		9,807,451.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	0.00		0.00	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						



	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines C1 through C16)	25,401,757.48	0.00	25,401,757.48	25,325,563.00	0.00	25,325,563.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	25,401,757.48	0.00	25,401,757.48	25,325,563.00	0.00	25,325,563.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			334,238.09			443,505.25
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			334,238.09			443,505.25
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	1,999,229.00		1,999,229.00	1,999,271.00		1,999,271.00
26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	0.00		0.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	1,999,229.00	0.00	1,999,229.00	1,999,271.00	0.00	1,999,271.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	44,464,427.81		44,464,427.81	56,042,327.98		56,042,327.98
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	139,134.92		139,134.92	139,134.92		139,134.92
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			1,586,800.00			1,586,800.00
2. Inflation Adjustment			1.0755			1.0444
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.0123			1.0000
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			1,727,594.62			1,657,253.92
5. Revised Prior Year Other Services Limit						
	<b>2022-23 Actual</b>			<b>2023-24 Budget</b>		

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines A2 plus A13)			22,748,344.19			24,606,638.80
6. Inflation Adjustment			1.0755			1.0444
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0000			1.0000
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			24,465,844.18			25,699,173.56
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			26,193,438.80			27,356,427.48
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			25,401,757.48			25,325,563.00
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)			1,125,919.41			1,999,271.00
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			83,269.08			68,007.54
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			25,485,026.56			25,393,570.54
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			1,042,650.33			1,999,271.00
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			25,485,026.56			
b. State Subventions (Line D13)			1,042,650.33			
c. Less: Excluded Appropriations (Line C24)			334,238.09			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			26,193,438.80			
<b>15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)</b>			0.00			
<b>SUMMARY</b>						
<b>16 Adjusted Appropriations Limit (Lines D9 plus D15)</b>			26,193,438.80			27,356,427.48
<b>17 Appropriations Subject to the Limit</b>						

	2022-23 Calculations			2023-24 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Line D14d)			26,193,438.80			
* Please provide below an explanation for each entry in the adjustments column.						
Joshua Schultz		(707) 253-6832				
Gann Contact Person		Contact Phone Number				

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,797,611.17
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

n/a

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 24,001,518.50

**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) 11.66%

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

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

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

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

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

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,709,907.52
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 1,252,168.10

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	21,690.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	156,988.99
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)	3,571.30
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)	4,144,325.91
9. Carry-Forward Adjustment (Part IV, Line F)	(6,216.25)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,138,109.66
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,125,503.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,502,683.33
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,302,477.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,558.68
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,344,647.63
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)	1,070,605.15
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	650,804.87
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,189,400.25
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	182,877.22
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,177,247.11
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	421,189.28
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)	36,969,994.21
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b> <b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	11.21%
<b>D. Preliminary Proposed Indirect Cost Rate</b> <b>(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)</b> (Line A10 divided by Line B19)	11.19%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	4,144,325.91
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(20,993.80)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.17%) 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 (11.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.17%) times Part III, Line B19); zero if positive	(6,216.25)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(6,216.25)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	11.19%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3108.12) is applied to the current year calculation and the remainder (\$-3108.13) is deferred to one or more future years:	11.20%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2072.08) is applied to the current year calculation and the remainder (\$-4144.17) is deferred to one or more future years:	11.20%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(6,216.25)

Approved indirect cost rate: 11.17%  
Highest rate used in any program: 11.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	39,581.73	4,421.27	11.17%
01	3025	24,427.02	2,728.50	11.17%
01	3183	29,325.36	3,275.64	11.17%
01	3211	308,770.05	34,489.62	11.17%
01	3213	10,510.68	1,174.05	11.17%
01	3225	155,169.16	7,758.45	5.00%
01	3227	305,234.19	15,261.72	5.00%
01	3308	41,092.87	4,590.07	11.17%
01	3310	395,790.23	44,209.77	11.17%
01	3315	129,779.62	14,496.38	11.17%
01	3326	1,332,136.51	148,799.64	11.17%
01	3345	1,162.18	129.82	11.17%
01	3372	1,136,107.27	126,903.18	11.17%
01	3384	14,245.00	1,591.17	11.17%
01	3385	40,823.06	4,559.94	11.17%
01	3395	28,873.66	3,225.19	11.17%
01	3550	118,325.71	5,916.29	5.00%
01	4038	798,657.22	63,892.58	8.00%
01	4124	161,230.82	8,061.55	5.00%
01	5630	45,162.35	5,044.63	11.17%
01	5632	4,610.18	514.95	11.17%
01	5634	5,390.84	602.16	11.17%
01	5810	3,622,667.94	190,614.63	5.26%
01	6010	1,338,153.18	67,019.27	5.01%
01	6128	538,785.66	60,182.36	11.17%
01	6266	43,753.17	4,887.23	11.17%
01	6332	85,099.72	9,505.64	11.17%
01	6333	465.11	51.95	11.17%
01	6387	768,945.71	85,891.23	11.17%
01	6388	635,844.86	39,854.44	6.27%
01	6500	2,637,332.86	283,017.55	10.73%
01	6510	1,015,041.01	113,380.08	11.17%
01	6515	320,884.26	35,842.76	11.17%
01	6540	556,322.85	62,141.26	11.17%
01	6680	33,732.12	3,767.88	11.17%
01	6685	33,732.12	3,767.88	11.17%
01	6690	186,038.46	20,780.50	11.17%

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

01	6695	114,602.56	12,801.11	11.17%
01	7366	135,555.33	15,141.53	11.17%
01	7368	39,656.20	4,429.59	11.17%
01	7430	278,520.64	31,110.76	11.17%
01	7810	667,247.73	63,622.20	9.54%
01	8150	476,932.68	53,273.38	11.17%
01	9010	5,781,654.21	530,434.52	9.17%
12	5025	15,149.56	1,514.96	10.00%
12	5035	80,896.08	8,398.52	10.38%
12	5055	48,288.18	4,828.82	10.00%
12	5058	54,466.77	5,446.68	10.00%
12	5320	38,367.91	1,147.29	2.99%
12	6045	6,619.10	661.90	10.00%
12	6052	6,818.18	681.82	10.00%
12	6054	22,728.60	2,538.78	11.17%
12	6057	34,228.04	3,823.27	11.17%
12	6105	3,476,937.97	347,715.27	10.00%
12	6123	2,728.61	304.79	11.17%
12	6127	164,261.04	18,347.96	11.17%
12	9010	1,064,140.07	106,414.01	10.00%
13	5310	10,028.88	188.00	1.87%
13	5320	406,589.68	16,243.52	4.00%



Unaudited Actuals  
2022-23 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	43,192.13		2,212.49	45,404.62
2. State Lottery Revenue	8560	14,830.26		9,634.53	24,464.79
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)		58,022.39	0.00	11,847.02	69,869.41
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		8,727.75	8,727.75
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
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			702.60	702.60
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 )		0.00	0.00	9,430.35	9,430.35
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	58,022.39	0.00	2,416.67	60,439.06
<b>D. COMMENTS:</b>					
Student computer workstations with school instructional software was purchased. The expense in Object 58xx includes the associated fees.					

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.

**Board Bylaw 9124: Attorney**

**Status:** ADOPTED

**Original Adopted Date:** 12/05/2017 | **Last Revised Date:** 01/05/2021 | **Last Reviewed Date:** 01/05/2021

The County Board of Education recognizes that the complex legal environment in which it discharges its functions creates the need for sound and dependable legal services and advice. The County Board also recognizes that a County Superintendent of Schools is not limited by statute as to what legal services he/she may contract with legal counsel to perform.

The County Board may arrange to obtain legal services and advice in accordance with law. In 86 Ops. Cal. Atty. Gen. 57 (2003), the Attorney General has concluded that, except in the special circumstances outlined in Education Code 1042 as discussed below, the County Board may not appoint, in addition to the same or "shared" legal counsel, outside legal counsel to provide unrestricted, independent advice. 86 Ops. Cal. Atty. Gen. 57 (2003).

**General Legal Services and Advice**

As authorized by law, the County Board will work with the County Superintendent to appoint a shared legal counsel. Subject to County Board approval, the County Superintendent may hire and fix the compensation to be paid to an independent contractor or a law firm to serve as shared legal counsel for the County Board and County Superintendent. When the proposed appointee is an employee of the County Superintendent, the County Superintendent shall fix his/her compensation and shall be responsible for his/her evaluation as an employee.

If the County Board and County Superintendent cannot agree on the appointment of a shared legal counsel, the County Board shall permit the County Superintendent to appoint the shared legal counsel. The shared legal counsel shall provide general legal services and advice to the County Board except when the County Board decides to exercise its right to seek special legal services and advice pursuant to Education Code 1042.

The shared legal counsel must be admitted to practice law in California but is not required to have any certification qualifications. (Education Code 35041.5)

The duties of the shared legal counsel may include:

1. Rendering legal advice to the County Board, County Superintendent, and county office of education employees and officers as appropriate
2. Serving the County Board and County Superintendent in the preparation and conduct of school district litigation and administrative proceedings
3. Rendering advice in relation to school bond and tax increase measures and preparing all legal papers and forms necessary for the voting of school bond and tax increase measures in the district(s).
4. Rendering administrative duties as may be assigned by the County Superintendent or by the County Board

The County Board may request to have shared legal counsel attend a board meeting to provide legal advice or to prepare a written legal opinion on issues within the jurisdiction of the County Board including, but not limited to, expulsion appeals, charter school petitions and appeals, interdistrict transfer appeals, open meeting laws, real property transactions, the county office budget, and the county office local control accountability plan.

The County Board may consult with the shared legal counsel on matters affecting the operations of the County Board. The County Board may consult with the shared legal counsel as a group. The County Board also may authorize a specific County Board member to consult with the shared legal counsel on behalf of the County Board. Any individual County Board member who consults with the shared legal counsel on behalf of the County Board shall report the conversation to the County Board and when requested, the shared legal counsel shall provide his/her advice or opinion directly to the County Board. Consultation with the shared legal counsel shall occur in open session except when closed session is authorized by law. (Government Code 54962)

**Special Legal Services and Advice**

The County Board may contract with a trained, experienced, and competent legal counsel other than the shared legal counsel, to furnish special services and advice in any of the following situations:

1. When, for reasons beyond the County Board's control, the shared legal counsel has a conflict of interest or has failed to render timely advice in a particular matter

2. The services being sought by the County Board are in addition to those usually, ordinarily and regularly obtained from the shared legal counsel
3. The County Board desires a second legal opinion in a particular matter

In such situations, the County Board shall fix the compensation to be paid for the special services or advice, and may pay such compensation from any available funds. (Education Code 1042)

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