



YOLO COUNTY BOARD OF EDUCATION REGULAR MEETING

10/10/2023 03:30 PM

Yolo County Office of Education | 1280 Santa Anita Court, Suite 120, Woodland, CA
95776

Davis Conference Room
Open Session - 3:30 PM

AGENDA

The Yolo County Office of Education's vision is to be a model of excellence in educational service, innovation, and impact.



Scan the above QR code with your phone to view this meeting agenda on your phone.

BOARD MEMBERS

Tico Zendejas, President
Shelton Yip, Vice President
Elizabeth Esquivel
Melissa Moreno
Armando Salud-Ambriz

All meetings of the Yolo County Board of Education will be held in person at the Yolo County Office of Education, 1280 Santa Anita Court, Suite 120, Woodland, CA. The meeting will be available for live stream viewing via Zoom:

<https://ycoe.zoom.us/j/97637728971>

Or Telephone:

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US: +1 669 900 6833 or +1 346 248 7799 or +1 253 215 8782 or +1 301 715 8592 or +1 312 626 6799 or +1 929 205 6099

Webinar ID: 976 3772 8971



For those individuals who wish to make a public comment, please do so in the following manner:

- Before the meeting by google form:

http://bit.ly/Board_Comments

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- In person at the Yolo County Office of Education, 1280 Santa Anita Court, Suite 120, Woodland, CA 95776.
 - To address the Board concerning an item on the agenda, please complete the form provided at the door.
 - The Board President will invite each speaker to the podium to make verbal comments that may not exceed three (3) minutes.

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| This item is placed on the agenda for the purpose of providing visitors the opportunity to address the Board on any item(s) of business that does not appear on the formal agenda. | |

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 - a. Board Reports
 - b. Superintendent
 - c. Superintendent's Advisory Team (SAT)
 - i. Administrative Services Report
 - ii. Educational Services Report
 - d. Committees
- 2. Associations (This Item provides an opportunity for YEA/CSEA/AFSCME representatives to address the Board and Public 43













5. CONSENT AGENDA 44

These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion unless a Trustee or citizen requests that an item(s) be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items:

- a. September 12, 2023 Regular Board Meeting Minutes
- b. September 2023 Temporary County Certificates (TCC's)

6. ACTION ITEMS 56


- 1. RESOLUTION #23-24/17 Declaring November 5-11, 2023 as California Retired Teachers Week 57
Staff recommends approval of RESOLUTION #23-24/17 Declaring November 5-11, 2023 as California Retired Teachers Week.

| | |
|--|-----------|
| 2. RESOLUTION #23-24/18 Sikh American Awareness and Appreciation Month (November 2023)  | 59 |
| Staff recommends approval of RESOLUTION #23-24/18 Sikh American Awareness and Appreciation Month (November 2023) | |
| 3. Supervisors of Attendance Certification  | 62 |
| Action: It is staff's recommendation that the board approve this item. | |
| 4. Committed Fund Balance  | 65 |
| For action. | |
| 5. Committed Fund Balance Pension Contribution  | 67 |
| For action. | |
| 6. Adoption of the 2022-2023 and 2023-2024 Gann Limit  | 69 |
| For action. | |
| 7. Yolo County Superintendent of Schools' Compensation  | 71 |
| Approve the Executive Committee's 2023-24 Salary and Benefits recommendation for the Yolo County Superintendent of Schools. | |
| 8. Second Reading of Board Policies (9000 series)  | 76 |
| BB 9240 - Board Development | |
| BB 9260 - Legal Protection | |
| BB 9310 - Formulation and Adoption of Bylaws and Policies | |
| BB 9320 - Meetings and Notices | |
| Staff recommends that the Board adopt the above Board policies. | |
| 7. INFORMATION ITEMS | 92 |
| 1. Empowering Possibilities International Charter (EPIC) Annual Report  | 93 |
| For Information. | |
| 2. Head Start/ Early Head Start Reports  | 115 |
| For information. | |
| 3. Cesar Chavez Attendance Report  | 135 |
| For Information. | |
| 4. 2022-2023 Unaudited Actuals  | 143 |
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| 5. 2023-2024 Budget Development Calendar  | 239 |

For information.

6. Disposition of Surplus Equipment  242
For information.

7. Monthly Board Financial Report  244
For information.

8. First Reading of Board Bylaws (9000 series)  246
BB 9321 - Closed Session Conduct and Reports
BB 9322 - Agenda/Meeting Materials
BB 9323 - Meeting Conduct
BB 9327 - County Board Minutes and Recordings
BB 9500 - Superintendent's Compensation
For information. The Board will be asked to consider adopting these policies at the Regular Board Meeting on November 14 , 2023.

8. SUGGESTED FUTURE AGENDA ITEM(S) 278

9. ADJOURNMENT 279

This Board meeting will be adjourned in memory of Evelia Genera, Retired Woodland Joint Unified School District Educator.

AGENDA PACKETS ARE AVAILABLE FOR REVIEW AT THE FOLLOWING LOCATIONS:

- Four calendar days prior to the meeting, a full Board packet is available for review at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. - 5 p.m., Monday through Friday - excluding County Office of Education holidays).
- Agenda documents distributed to the Board less than 72 hours before the meeting will be made available at the office of the Yolo County Office of Education Reception Desk, 1280 Santa Anita Court, Suite #100, Woodland (8:00 a.m. - 5:00 p.m., Monday through Friday - excluding County Office of Education holidays). [Government Code section 54957.5]
- Board Agendas are posted outside the YCOE Administrative Office building at 1280 Santa Anita Court, Suite #100 and #120, in weather-protected glass cases.
- Four (4) calendar days prior to the meeting, a full Board packet is available for review on the Yolo County Office of Education website: www.ycoe.org
- The Yolo County Office of Education does not discriminate against persons with disabilities and is an accessible facility. Persons with disabilities who wish to attend this meeting and require assistance in order to participate should contact the Executive Assistant to the Superintendent at (530) 668-3702 at least 24 hours in advance of the meeting to make reasonable arrangements to ensure accessibility. Language translation services and American Sign Language (ASL) interpreters will be provided with a minimum notice of three (3) business days prior to the meeting.

1. OPENING PROCEDURES

1. 1. Call to Order and Roll Call

1. 2. Indigenous Land Acknowledgement Statement

Description

Indigenous Land Acknowledgement

We should take a moment to acknowledge the land on which we are gathered. For thousands of years, this land has been the home of Patwin people. Today, there are three federally recognized Patwin tribes: Cachil Dehe Band of Wintun Indians of the Colusa Indian Community, Kletsel Dehe Band of Wintun Indians, and Yocha Dehe Wintun Nation.

The Patwin people have remained committed to the stewardship of this land over many centuries. It has been cherished and protected, as elders have instructed the young through generations. We are honored and grateful to be here today on their traditional lands.

Approved by Yocha Dehe Tribal Council (July 23, 2019)

1. 3. Pledge of Allegiance

1. 4. Approval of Agenda

Recommendation

Motion to approve Agenda.

2. RECOGNITION OF GUESTS AND PRESENTATIONS

2. 1. YCOE Employee of the Month - October 2023

Description

Nomination Topic: Our Vision— ”To be a model of excellence in educational service, innovation, and impact.”

Congratulations to our October 2023 Employees of the Month for Yolo County Office of Education: The SOS Team, CCR Team, and Cesar Chavez Team.

- *Matt Juchniewicz, Ray Lippincott, Darin Tidball, Ken Creamer, Ben Nan, Austin Creamer, and Hector Perez, Support Operations Services (SOS)*
- *An Ta, Karen Swan, Eric Banuelos and Edwin Ortega Beltran, College & Career Readiness (CCR)*
- *Tomas Montoya, Bruce Lewis and Alejandra Lopez, Cesar Chavez Community School*

Recommendation

For information.

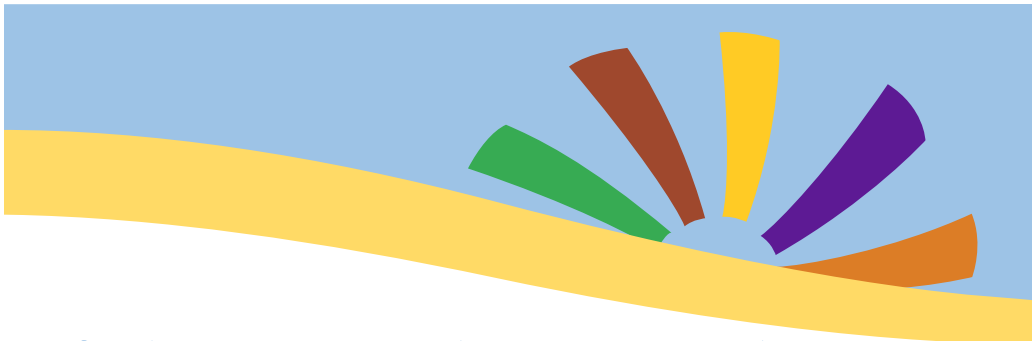
Supporting Documents



October 2023_SOS_CCR_Chavez

Contact Person

Cindy, Nguyen, Interim Executive Director, Human Resources will present this item.



Employees of the Month – October 2023

Nomination Topic: Our Vision – “To be a model of excellence in educational service, innovation, and impact.”

Matt Juchniewicz, Ray Lippincott, Darin Tidball, Ken Creamer, Ben Nan, Austin Creamer, and Hector Perez, Support Operations Services (SOS)

An Ta, Karen Swan, Eric Banuelos and Edwin Ortega Beltran, College & Career Readiness (CCR)

Tomas Montoya, Bruce Lewis and Alejandra Lopez, Cesar Chavez Community School

Congratulations to our October 2023 Employees of the Month for Yolo County Office of Education. The SOS Team, CCR Team, and Cesar Chavez Team were nominated by a peer and colleague in the organization.

Last spring, an innovative idea was born and implemented to co-create and build a pipeline where Chavez students were given the opportunity to work as student interns in our Support Operations Services Department to gain work experience as they prepare to enter the work force.

The SOS Team’s willingness to take students under their wing and support their education in trade work while also including them during internal staff meetings has made a phenomenal impact to our student’s future success. Along with the support of our CCR and Chavez Teams, they brought to life our Vision Statement as well as our focus of “One YCOE” and worthy of this recognition.

As a result, one of our students from Chavez is now currently employed as a YCOE Substitute Custodian and another student got a full-time job as a welder. Three new student interns have joined since this past summer.

This truly exhibits how we model excellence in our educational model by being innovative and making an impact.

| | |
|---|--|
| Yolo County Board of Education Meeting | Yolo County Office of Education |
| Tuesday, October 10, 2023 | 1280 Santa Anita Ct, Suite #120, Conference Rms |
| 3:30 p.m. | Woodland, CA 95776 |

2. 2. 2022 Innovation Grant Presentation - Teachers Pay Teachers School Access Subscription

Description

Presentation on the 2022 Innovation Grant - Teachers Pay Teachers School Access Subscription

Recommendation

For information.

Contact Person

Dee Pitto, Teacher of the Deaf and Hard of Hearing will present this item.

2. 3. Yolo Solano Center for Teacher Credentialing Presentation


Description


Yolo Solano Center for Teacher Credentialing Presentation

Recommendation

For information.

Supporting Documents

 YCOE Board Presentation Intern Program Data 2018-24

 YCOE Board Presentation Intern Program Data 2018-24

Contact Person

Julianna Sikes, Director, Teacher Intern Program will present this item.



YCOE Board of Education Intern Program Information

Julianna Sikes, *Director*
Teacher Intern Programs
jsikes@yscenter.org



DJUSD

DAVIS JOINT UNIFIED
SCHOOL DISTRICT

What is an Intern Program?



An alternative certification pathway for individuals interested in entering the teacher profession.

One quarter of new teachers enter as Intern Teachers in California

YSCTC Intern Program

- CTC Accredited in 2018
- 3 credential programs:
 - Education Specialist Mild to Moderate Support Needs
 - Education Specialist Extensive Support Needs
 - Multiple Subject
 - Deaf & Hard of Hearing (SDCOE)
- Partnerships with regional Intern Programs
 - Kings COE
 - Lake COE
 - NCSOE
 - Placer COE
 - Sac COE
 - San Diego COE

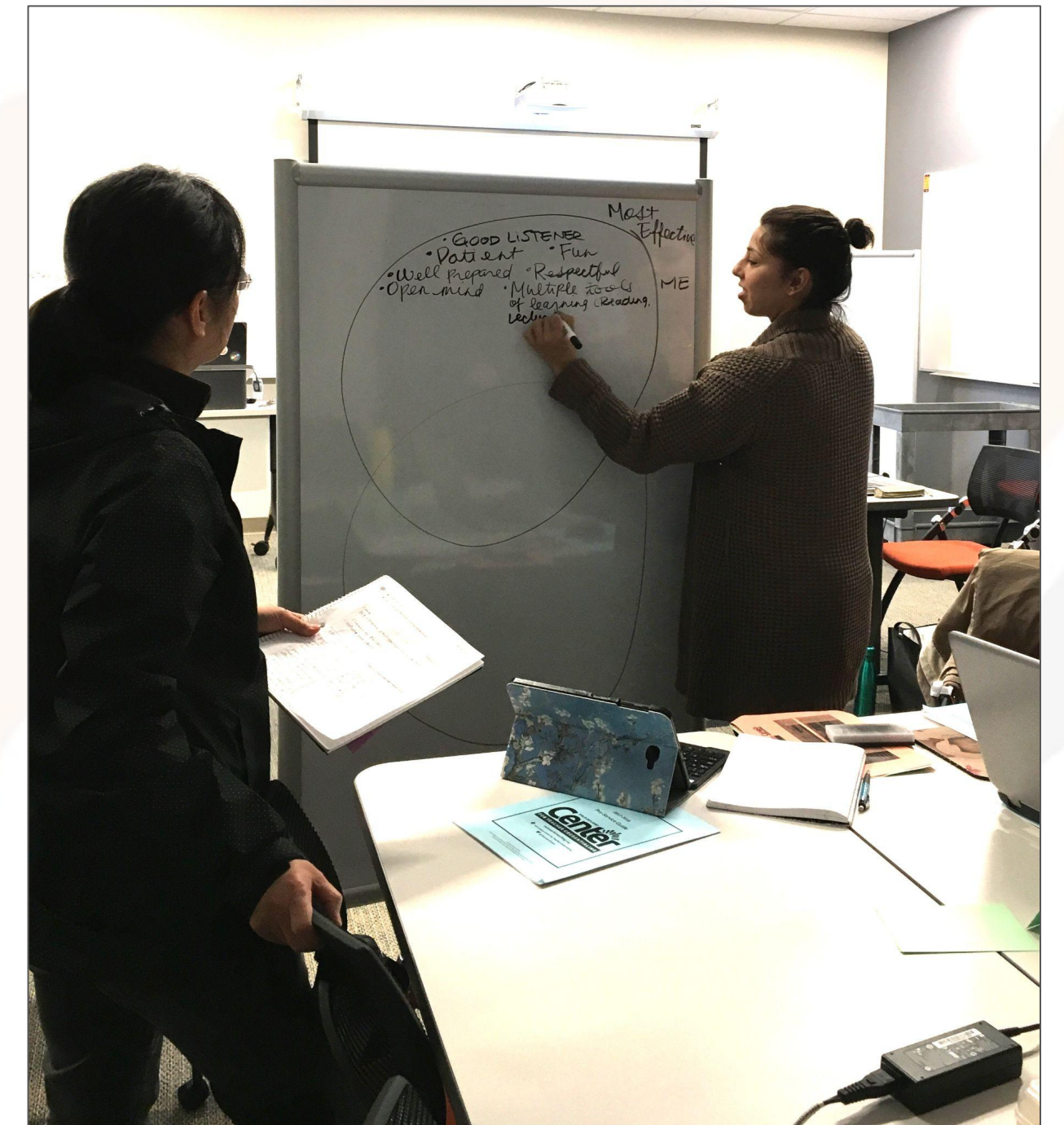


FOR TEACHER CREDENTIALING



How to become Intern Eligible

| | |
|---|---|
| ✓ | Hold a Bachelor's Degree from a regionally accredited institution |
| ✓ | Complete Basic Skills Requirement (CBEST or equivalent) |
| ✓ | Complete Subject Matter Competency (CSET or equivalent) |
| ✓ | Complete US Constitution Requirement |
| ✓ | Hold a Certificate of Clearance from the CTC |
| ✓ | Get a teaching position (must be at least .5 FTE, face to face setting, in a credential area offered by YSCTC) |



“Many of our most dedicated and qualified teachers have earned their credentials through the program.”

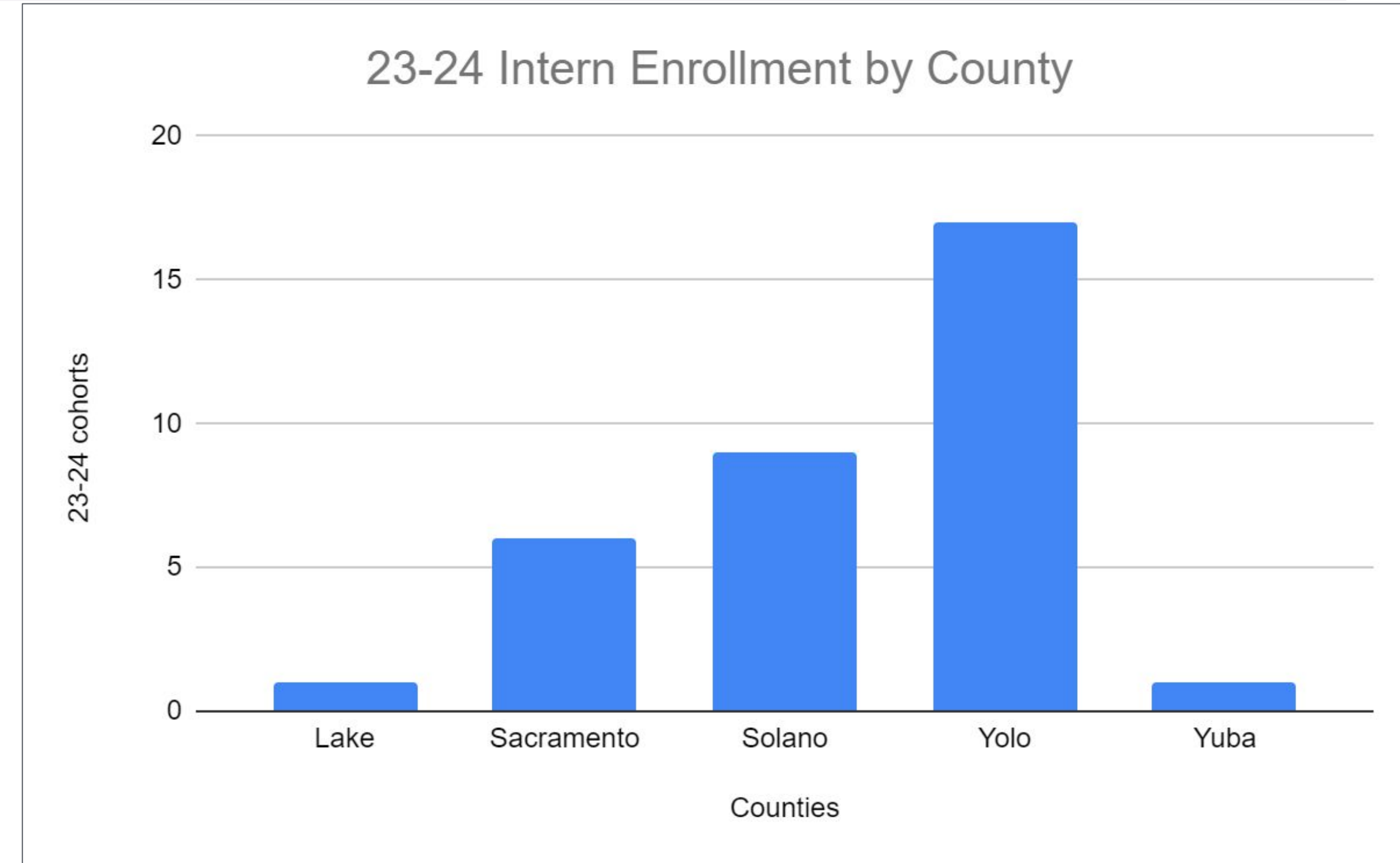
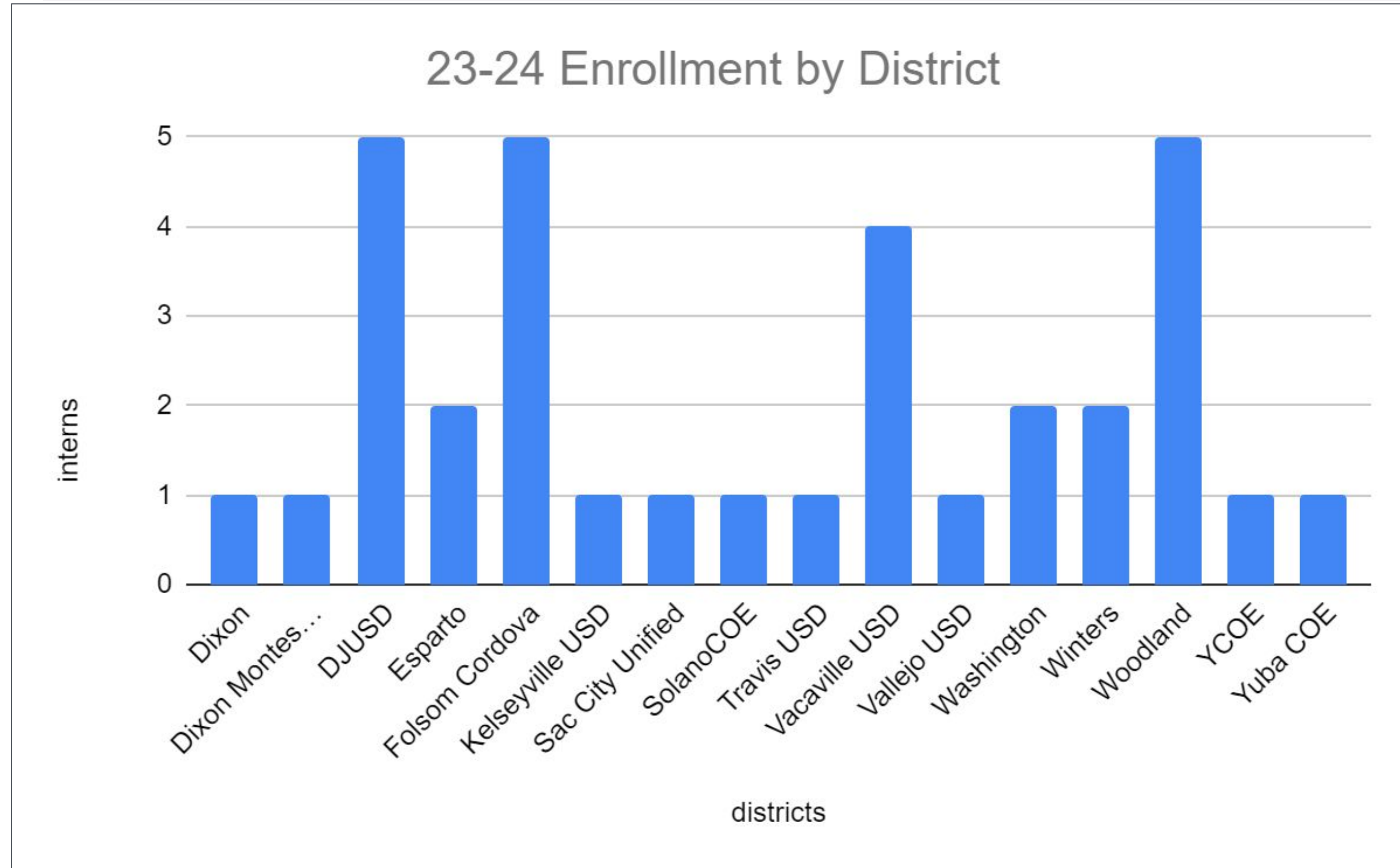
“In these challenging times for education, we must have alternative credentialing programs that provide candidates an opportunity to earn a multiple subject or Education Specialist credential while serving as a classroom teacher. YSCTC has a proven track record of developing and preparing new teachers for the challenges of today’s classrooms.”

***-Maria Arvizu-Espinoza, Associate Superintendent,
Educational Services YCOE***



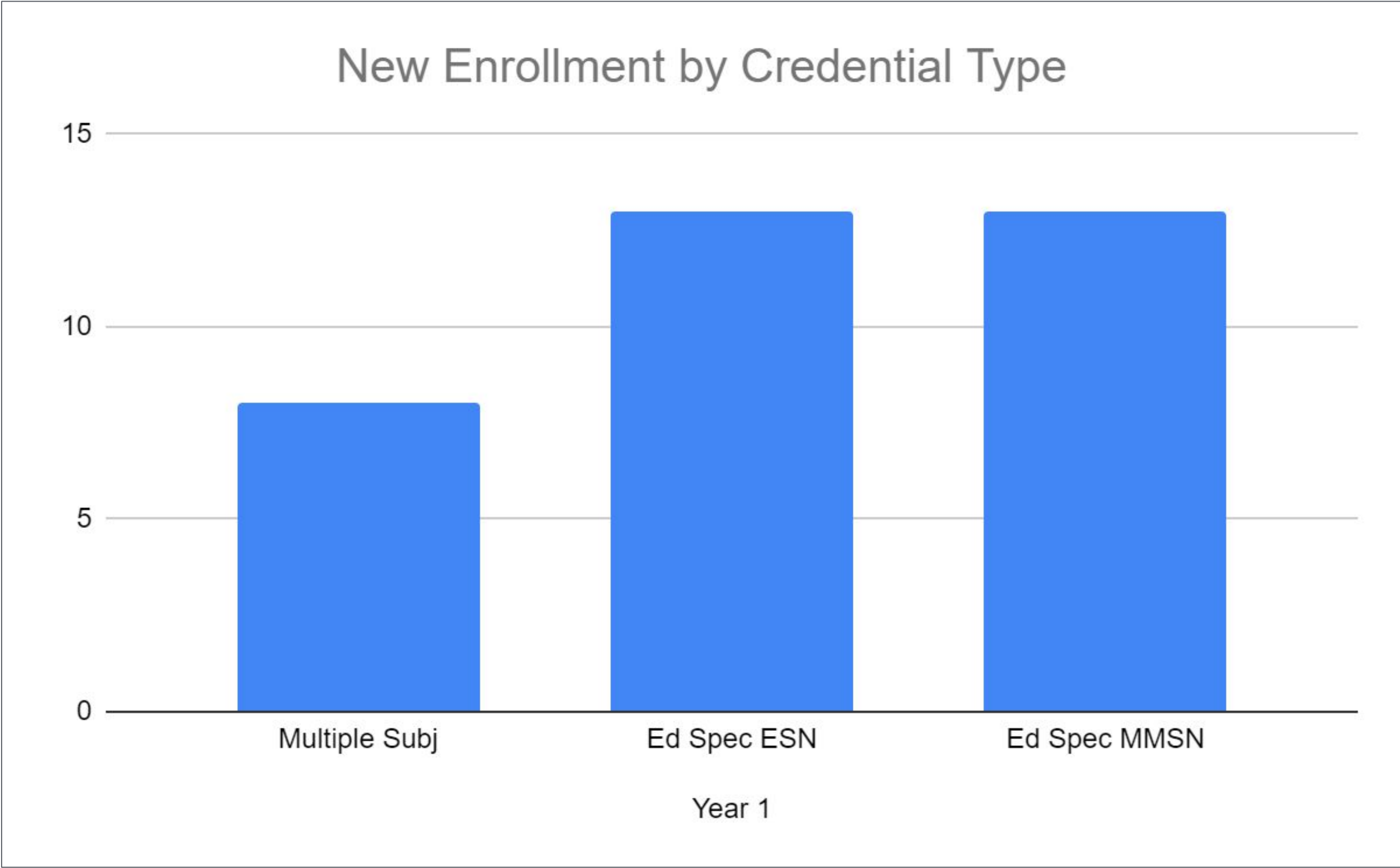
Program Enrollment & Completion Data

23-24 Intern teacher enrollment data

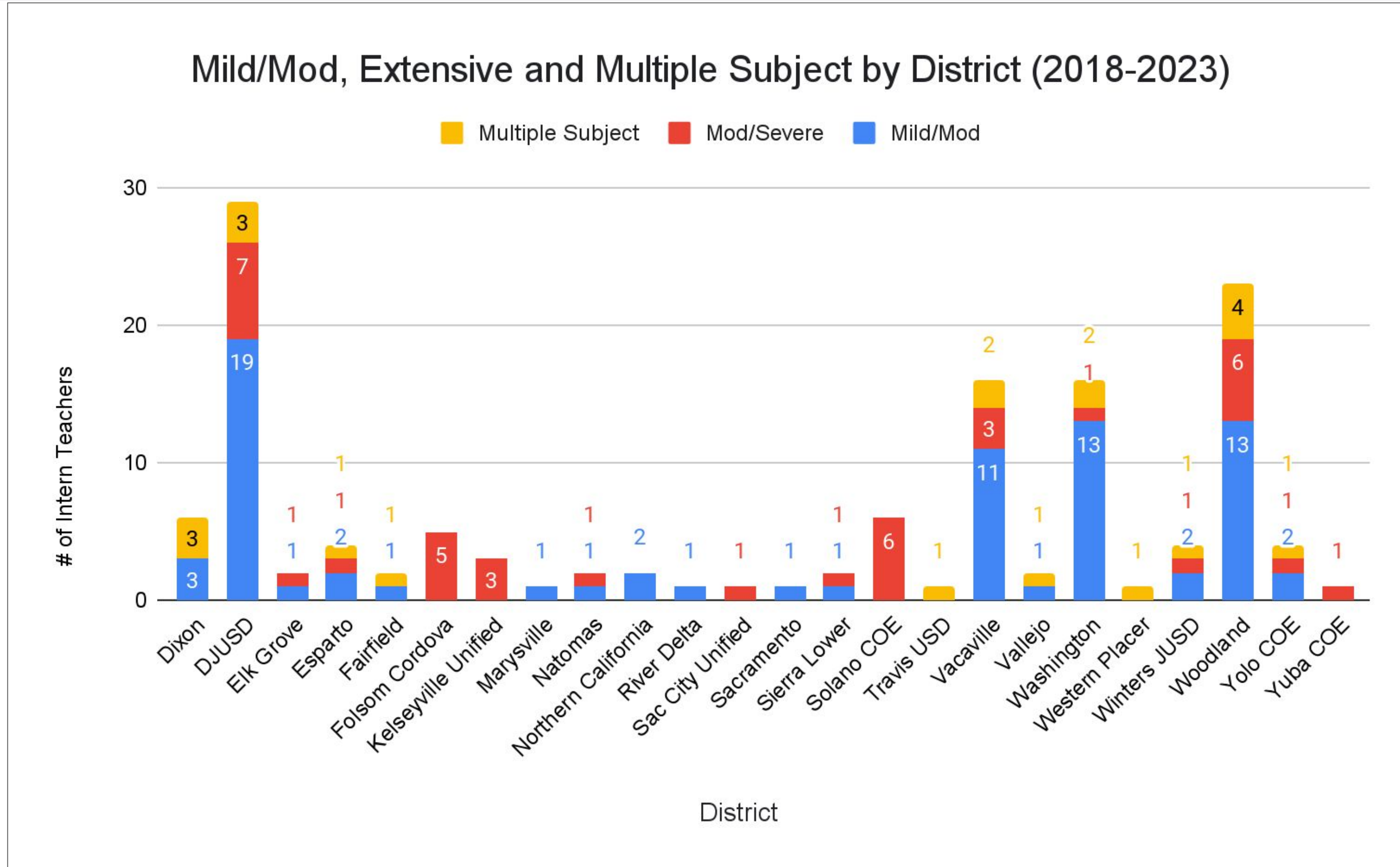


YSCTC program enrollment data

23-24 Intern teacher enrollment data

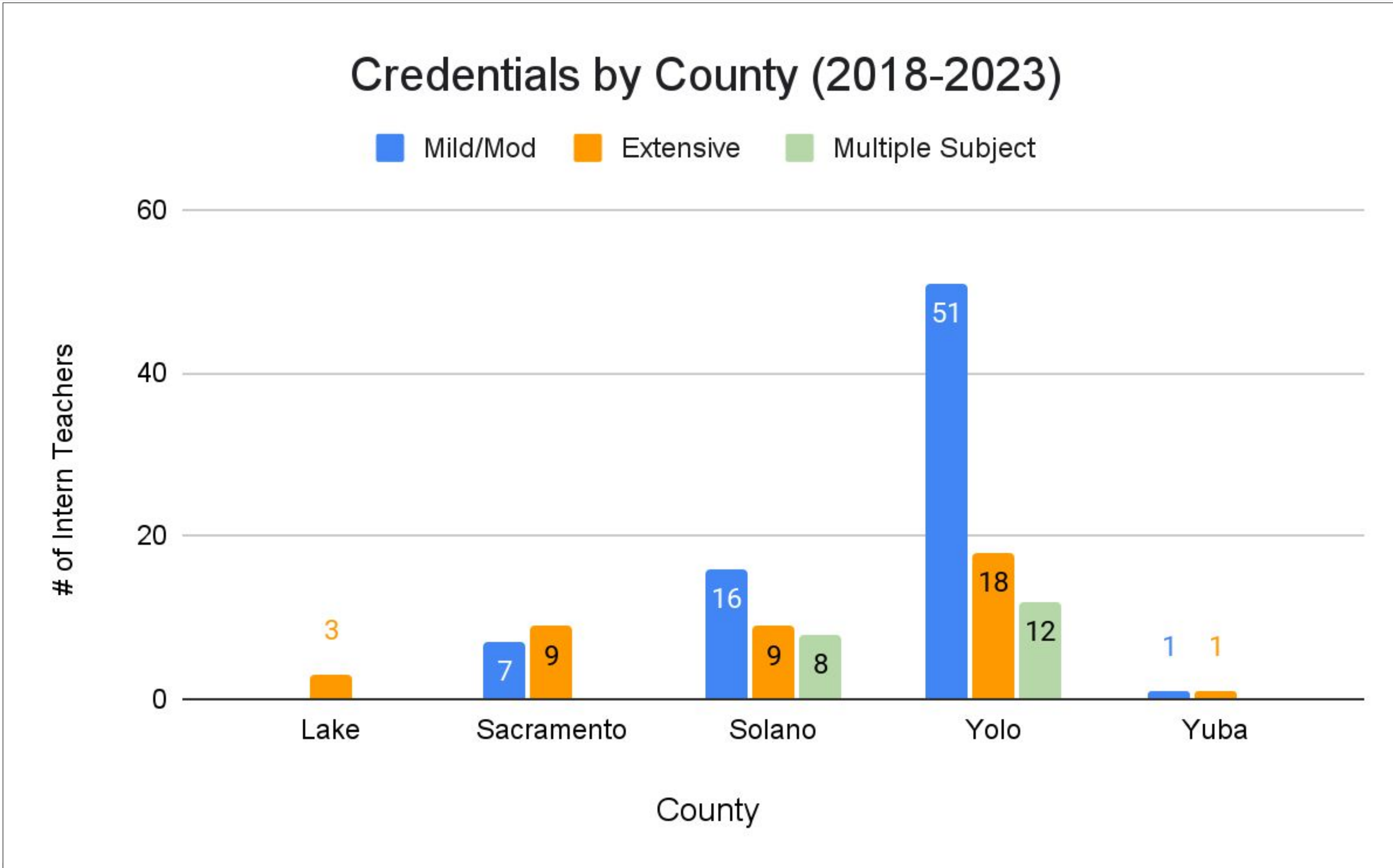


Total number of intern teachers by district



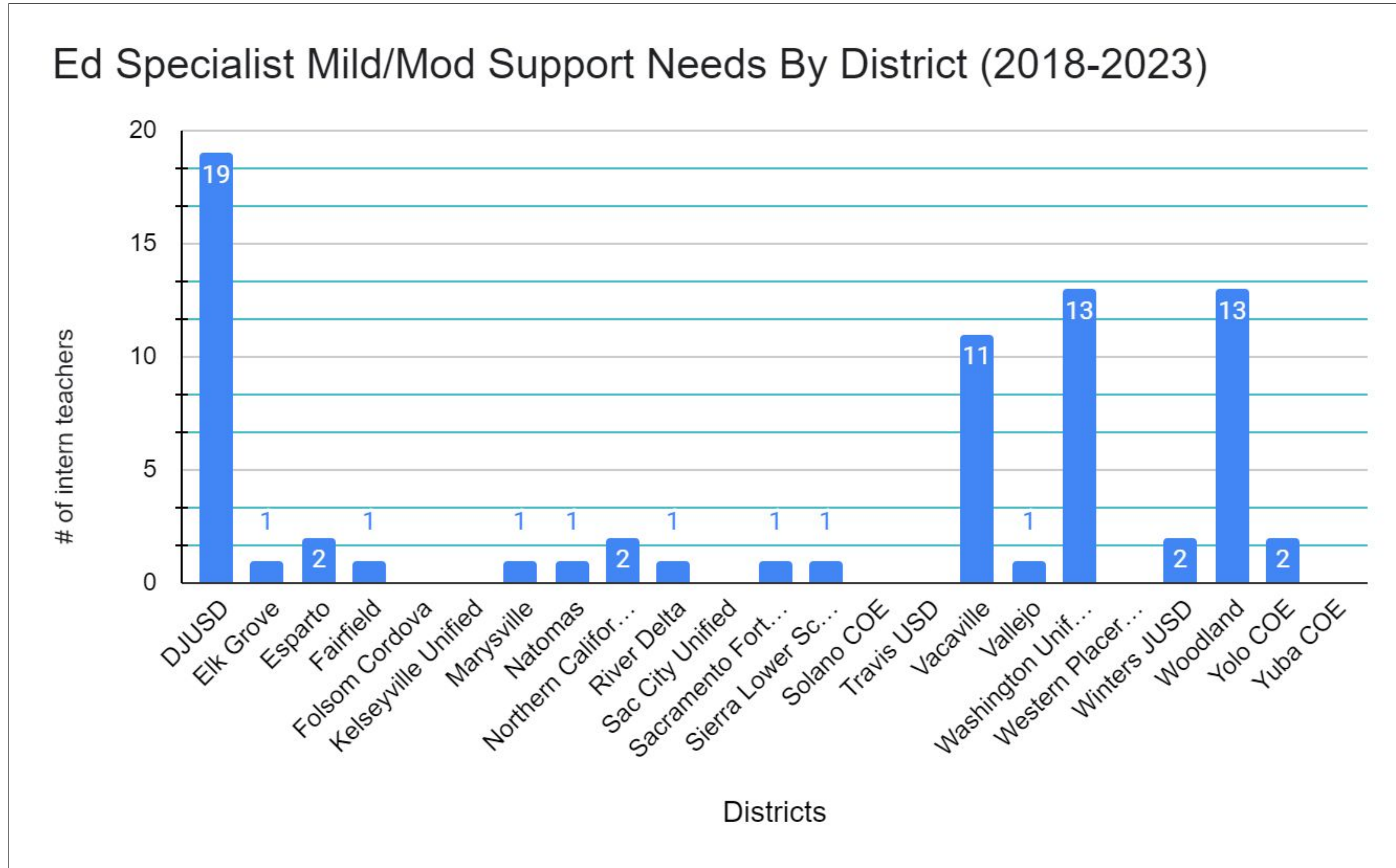
| Partner District | Totals |
|------------------|--------|
| Davis | 29 |
| Esparto | 4 |
| Washington | 16 |
| Winters | 4 |
| Woodland | 23 |
| YCOE | 4 |

Total Intern Credentials by County

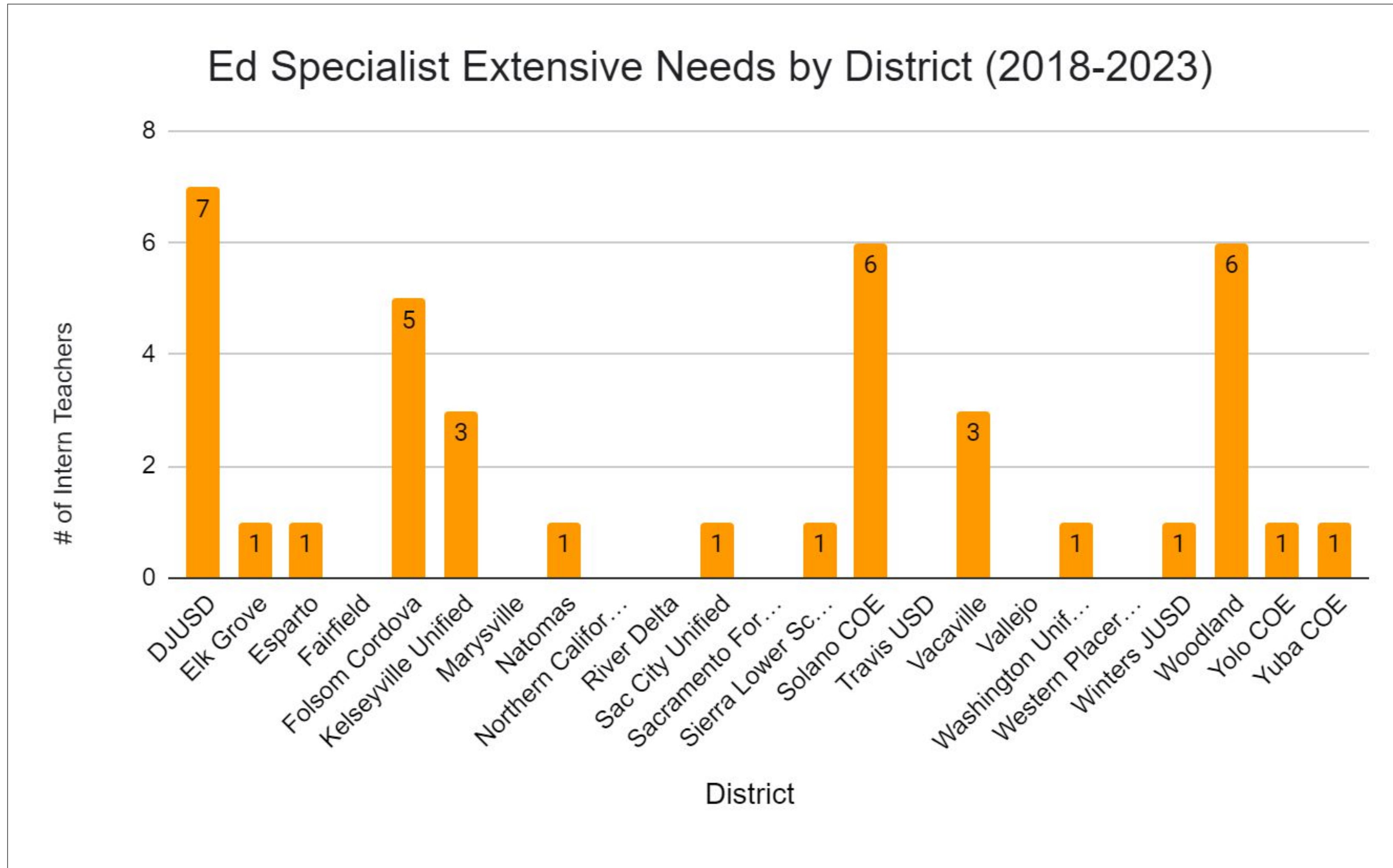


| County | Totals |
|------------|--------|
| Lake | 3 |
| Sacramento | 16 |
| Solano | 33 |
| Yolo | 81 |
| Yuba | 2 |

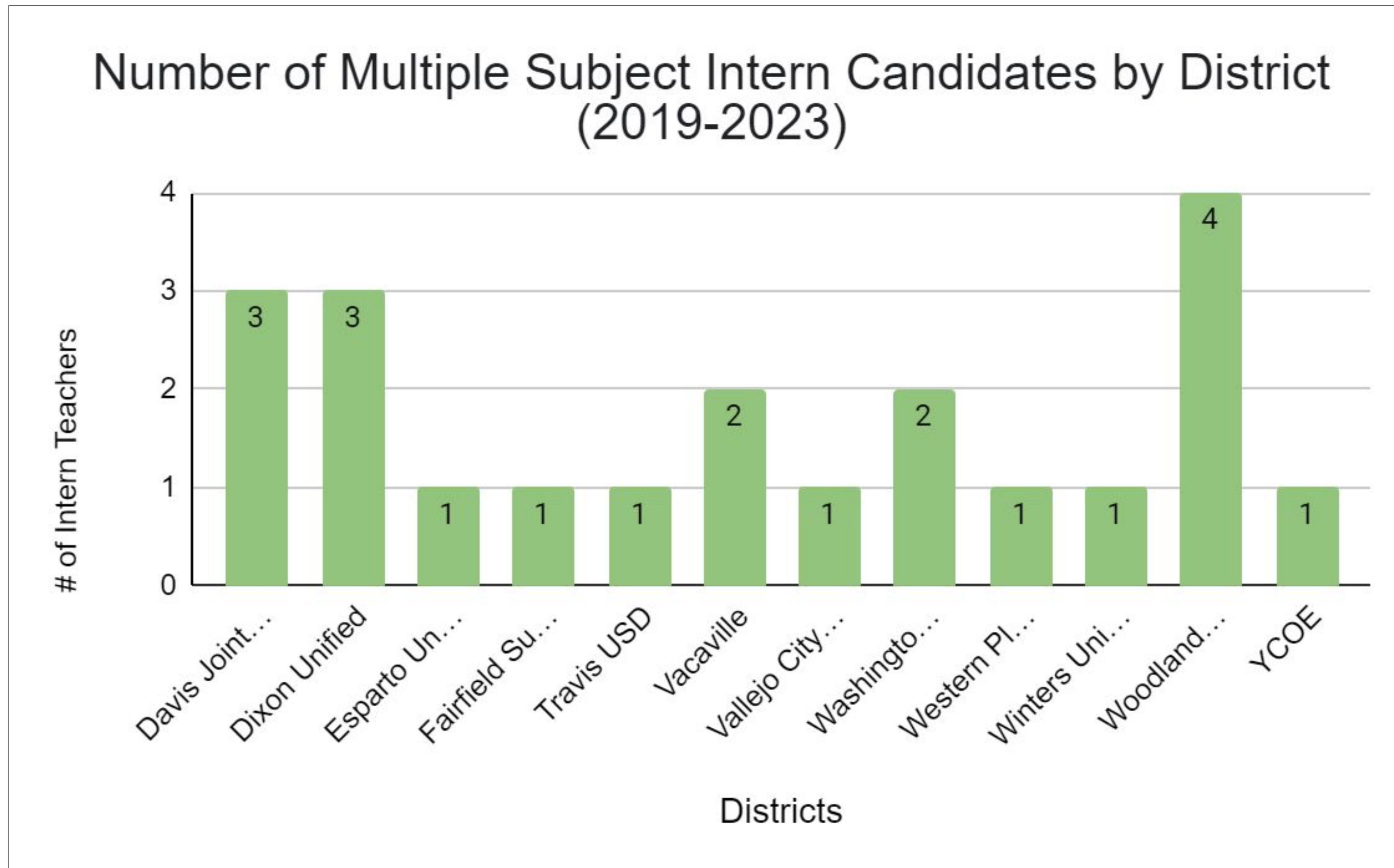
Intern teachers employed in local districts



Intern teachers employed in local districts



Intern teachers employed in local districts



Total number of participants and credentials awarded

2018-2024



Program Highlights

How are we supporting districts with staffing needs?

- Partnership formed with SDCOE to offer DHH Intern Program to Northern California Region
- Partnership with Folsom-Cordova Unified to provide Extensive Support Needs Intern Program to intern eligible staff (“grow your own” model)
- Regional Extensive Support Needs Program (serving Lake, Sacramento, Yuba Counties)

Credential Updates

- **Program Sponsor Alert 23-06 Grade Span Authorizations**
 - Different grade span authorizations for University and District Intern Credentials
 - Ed Code 44326 limits District Intern Multiple Subject credentials to K-8 and core settings in 5-8.
 - Does not authorize teaching students in grades 9-12 or classes for adults.

Enter  **Center**  **Teach**

3. Public Comment

Quick Summary / Abstract

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4. REPORTS


4. 1. Board Member(s)/Superintendent/Superintendent's Advisory Team (SAT)/Committee(s) 

Quick Summary / Abstract

- a. Board Reports
- b. Superintendent
- c. Superintendent's Advisory Team (SAT)
 - i. Administrative Services Report
 - ii. Educational Services Report
- d. Committees

Supporting Documents

 Admin Services update 10.2023.docx

 October 2023 Ed Services Board Report

ADMINISTRATIVE SERVICES OCTOBER 2023 UPDATES

Veronica Moreno - Associate Superintendent, Administrative Services

External Business Services

Director, Lorelle Mudd

- The Business Analyst position was filled internally by Sherri LaBeske.
- Interviews for the Sr. Business Services Technician took place at the end of September.
- FY 22/23 Cash Reconciliations have been completed.
- FY 23/24 Adopted Budgets have been reviewed and approved.

Internal Fiscal Services

Director, Frances Palu

- Open positions to fill: Accountant and Assistant Director
- Sr. Business Services Technician position filled on September 20th
- Finish closing FY 2022-23
- Starting budget revisions for First Interim

Information & Technology Services

Director, Carl Fahle

- **10GPBS CIRCUITS FOR WINTERS AND ESPARTO:** Last month, AT&T successfully installed a 10Gbps Optical Ethernet Circuit for Winters and Esparto, significantly enhancing the Internet throughput capacity for both districts through the K12 High-Speed Network. Staff are currently in the planning stages of configuring the new FortiGate Firewall to facilitate seamless transport over these upgraded capacity lines.
- **SECURITY CAMERA SYSTEM:** IT and Facilities (SOS) are collaborating on a project to test and deploy enterprise cloud-based security cameras to replace non-operational and consumer-grade units at various YCOE locations. Meraki's smart cameras, currently used at Woodland USD, utilize onboard AI and allow operational staff to be notified and view encrypted security video at any time without the complexity of separate storage, servers, and analytics of legacy security video systems. Demo units have been requested for initial testing at Cesar Chavez.
- **ASSET MANAGEMENT RECORDS:** The IT staff has currently recorded information for over 1,400 technology devices in the Incident IQ asset management database. These devices include laptops, Chromebooks, tablets, printers, copiers, phones, monitors, and various assistive technology and computing peripherals. Work is now underway to match equipment to site, program, and people and will ensure more efficient tracking, support, utilization, and asset management.
- **FAULT-TOLERANT NETWORK DESIGN:** Efforts to enhance network resilience and ensure the continuity of network operations are ongoing. This involves optimizing and/or redesigning the existing architecture, improving circuit logic, and replacing or removing deprecated systems. Additionally, updated documentation, topology maps, system function definitions, and administrative account credentials are now securely stored in a cloud repository with plans to implement fireproof security storage on-premises to provide further protection of this information.

- **REGION RESTRICTED MS365 LOGINS:** To enhance user account security and mitigate international cyber threats, the IT staff has implemented a security setting that restricts logins to YCOE's Microsoft 365 tenant exclusively from within the United States. This valuable security feature provides an extra layer of protection to our user base, safeguarding against unauthorized login attempts originating from outside the United States' IPv4 and IPv6 address pool.
- **CONFERENCE CENTER WIRELESS SPEEDS:** The wireless speeds in YCOE Conference Rooms have been upgraded from their previous 10-100Mbps settings to Gigabit speeds at the Access Point (AP) and throughout the switch infrastructure. Users at events with larger attendance who access the wireless network should experience significantly improved speeds and reduced network latency.

Support Operations Services

Director, [Matt Juchniewicz](#)

- SOS staff are continuing to work with student interns from Cesar Chavez. This year, there are three (3) student interns.

**EDUCATIONAL SERVICES DIVISION
OCTOBER 2023
BOARD REPORT**

Early Childhood Education

Shannon McClarin, Director

- Our program applied to be part of a Community of Practice offered by Head Start Region 9 and we received notification that we were accepted! The Community of Practice is focused on supporting the school readiness and success of young African American boys.
- We held a distribution event for family childcare providers on September 6th from 5:00 to 7:00. We distributed art supplies, socks, diapers, COVID tests, masks, and hand sanitizer.
- Community Care Licensing has been visiting all locations for our annual unannounced visits. These visits culminated with a visit to our Lemen site during the last week of September and we are happy to report no findings.
- Program staff attended the California Childcare Coordinators Association meeting for three days of legislative updates, policy changes and regional planning opportunities.

Equity & Support Services

Stan Mojsich, Assistant Superintendent

- Continue and facilitate collaboration between Yolo County Office of Education, UC Davis, County Assessor Office, and external community partners in the Yolo County Youth Civics Initiative (YCYCI). As part of this collaboration, on September 29, approximately 120 students from Yolo County visited UC Davis to take part in the Youth Empowerment Summit (YES).
 - The Ed Services teams have been meeting regularly with districts to establish communities of practices that will help our Yolo County educators better support students across Yolo County to ongoingly access systems of support.
 - Yolo County Youth Commission in partnership with the Yolo County Office of Education (YCOE), Yolo County Board of Supervisors, and the Martin Luther King Jr. Freedom Center have collaborated, facilitated, and designed an RFP process for the Youth Empowerment Through Action Grant (YEA!).
 - This process featured robust community engagement. Three areas of need among Yolo County Youth were identified: Job Readiness and Life Skills; Civic Engagement; and Recreational Events that Build Community. All proposed programs and services were to adhere to these three areas of need.
1. The RFP attracted nineteen applicants and associate programs from throughout the County and from organizations across the country. Three programs were selected as meeting all RFP criteria and values of the Youth Commission:
 - a) The Speed of Trust submitted by All Leaders Must Serve
 - b) Social Environmental Entrepreneurs submitted by Brown Issues
 - c) Three Sisters Gardens submitted by Three Sisters Garden

Each grant recipient organization will develop a customized agreement that will detail how the Yolo Youth Commission and the Yolo County Office of Education will provide support, oversight, advocacy, and progress reporting.

Special Projects: Student Services

Gayelynn Gerhart, Director

- Spent half a day visiting the Head Start classrooms in Winters and Esparto with Program Administrator Katrina Hopkins.
- Continue to support the work embedded in the Roadmap to the Future.
- Continue to provide technical assistance and support for the districts implementing community schools.
- Attended the Capitol Region Technical Support Meeting for Community Schools Basics (two days in Sacramento).
- Co-presented with the United Way and the team from Washington Unified School District at Resilient Yolo regarding the collaboration between the district and community partners in creating community schools.
- Met with YDN (Youth Development Network) Team to begin the process of creating a Youth Development Framework embedded in the Roadmap to The Future.
- Attended the Capitol Region Technical Support County Office Network Community of Practice Meeting.
- Held the Supervisors of Attendance Annual Training for new administrators who oversee student attendance.
- Held our monthly Community Schools Community of Practice Meeting with our district partners.
- Attended The Yolo County Child Care Planning Council Meeting.
- Participated in the Collective Impact Workshop.
- Attended the Yolo Violence Prevention Collaborative in Davis.
- Visted the juvenile hall facility in Placer County for their Title 15 annual visit.

Special Education

Marty Remmers, Director

- Throughout the month of September our Special Education Department went through training on how to write Behavioral Emergency Reports. This is an important piece of documentation that is sent to our Special Education Local Plan Area department whenever a behavioral emergency takes place in our classrooms.
- On September 6, 2023, our First Steps/Infant team met with the Early Head Start Department to discuss the Individualized Family Service Plan model and service delivery.
- We have four interns from the Sacramento Valley College Corps starting with our Special Education Department on September 29, 2023. Our department hosted an orientation for these interns on September 28, 2023.
- On September 12, 2023, Members of our leadership team attended the workshop “Effective Interventions for Children with Fetal Alcohol Spectrum Disorder” hosted by Placer County Office of Education. Our leadership team will be sharing what they learned from this workshop with their staff during their monthly staff meetings.
- Greengate School is currently planning for their yearly Harvest Festival. The tentative date for this annual event is October 25, 2023. Please pencil it in!
- On September 25, 2023, our principals attended the Supervisors of Attendance Annual Training. This is an important training course that ensures that we are following all our attendance reporting procedures.
- On September 26, 2023, YCOE and Atkinson, Andelson, Loya, Ruud and Romo (AALRR) Law Firm co-hosted the first in a series of Breakfast Briefings training for all Yolo County districts. The topic for this briefing was Fostering Parent Involvement in the Individualized Education Plan process. This was a free training provided by AALRR and we had representatives attend from four of the six districts in Yolo County attend. It was a great briefing that was beneficial to all!

- On September 27, 2023, members of our Horizon Program and Deaf and Hard of Hearing Program attended an I-Ready curriculum training. This computer based supplemental curriculum will allow our teachers to differentiate their instruction to meet the diverse learning needs of our students.
- On September 27, 2023, members of the Woodland Joint Unified Transportation Department conducted Van inspections of our Greengate vans. This inspection was scheduled to prepare both teams for an upcoming van safety training workshop.



Students at Riverbank Elementary School Multiple Disabilities Program hard at work.

Teaching & Learning

Karen Swan, Coordinator - An Ta, Program Specialist College and Career Readiness

- College and Career Readiness team has been working together with community and school partners to revise and revive the Yolo County Work Ready Certificate. The Yolo Workforce Innovation Board (WIB), our local Workforce Development Board, voted to endorse the new certificate and approved the use of the WIB logo and Executive Director's signature on the certificate at their meeting on September 13, 2023.

Teaching & Learning

Heather Schlaman, Program Coordinator, Language and Literacy - Catherine Irwin, Program Coordinator, Multi-Tiered Systems of Support

- The Teaching and Learning department are collaborating with the Rural Math Collaborative to train a math instructional coach and two lesson study facilitators in the Esparto Unified School District. This program's goal is to develop sustainable strategies to create meaningful professional learning opportunities for all staff through coaching and lesson study cycles.
- We are providing professional learning to educators in Winters as they implement a multi-tiered system of district wide support. On their upcoming staff development, we are providing a workshop about the role of a coordination of services team with a multi-tiered system.
- This month we are launching a new data collection tool at Chavez Community School and other focal sites across the county to collect social and emotional data.
- We continue to collaborate with our partner districts to support improved outcomes for students designated as English Learners. We provided a workshop for teachers at Winters High School this month and will be offering a workshop for principals in the Washington Unified School District in October.
- We are partnering with the UCD Math Project to plan professional learning for teachers throughout Yolo County in the spring to prepare them to implement the new California Mathematics Framework. We look forward to hosting two three-day series: one for primary-grade teachers and one for upper elementary and middle school teachers.

- California School Leadership Academy (CSLA) professional learning modules and communities of practice are up and running, and Yolo County has several leaders engaging with these opportunities, including receiving individualized leadership coaching. We are partnering with the Sacramento Office of Education CSLA leads and the California History-Social Science Project to host a community of practice focused on successful implementation of ethnic studies programs.
- We are looking forward to partnering with the Executive Director of the California History-Social Science Project and the Executive Director of the California Tribal College to introduce the model civics curriculum developed by the History-Social Science project to the students who participate in the Youth Empowerment Summit this week.

Prevention and Wellness

Andrew Martinez, BSB, Program Specialist

- Prevention and Wellness welcomed a new team member, Alicia Welch, Program Specialist I for Social Emotional Learning and Mental Health.
- To inform the public about the services provided by the Prevention and Wellness Department, we tabled at Resilient Yolo, Davis First Annual Family Fun Fest and Adulthood 101 event.
- The first meeting of biweekly Tobacco Use and Prevention Education biweekly started this month.
- This month we re-started our regular meeting with the Foster/Homeless district liaisons. We provide technical assistance, training, and information to our district partners so they can support youth supported by the foster care system or experiencing homelessness.
- This month we engaged district-level leaders in professional learning about implementing systemic social and emotional learning. This was the first meeting of a yearlong community of practice that meets quarterly.
- We toured sites that our Districts have proposed as their Wellness Centers, which will be further developed in collaboration with the Prevention and Wellness department.

Alternative Education

Jared Coughlan, Principal

- We currently have two students taking a health class at Woodland Community College. They are being supported by our Youth Development Specialist, Alejandra Lopez, with transportation as well as academic advising.
- Our very own Monica Aceves-Robles received an Excellence in Education Award on Monday, we are all so very proud of her.
- Cathie Irwin and Alicia Welch stopped by to present our first look at Kelvin survey tool that we will be using to gauge the pulse of our school. We are looking forward to utilizing the data this tool will provide to provide opportunities for our students.
- The students love the weekly fresh fruit deliveries from Farm Fresh to You. Mrs. Candi put together fruit parfaits for the students for them to celebrate all their hard work.



4. 2. Associations (This Item provides an opportunity for YEA/CSEA/AFSCME representatives to address the Board and Public

5. CONSENT AGENDA

Quick Summary / Abstract

These items are expected to be routine and non-controversial. They will be acted upon by the Board at one time without discussion unless a Trustee or citizen requests that an item(s) be removed for discussion and separate consideration. In that case the designated item(s) will be considered following approval of the remaining items:

- a. September 12, 2023 Regular Board Meeting Minutes
- b. September 2023 Temporary County Certificates (TCC's)

Supporting Documents



9-12-23 Minutes



TCC's September 2023 12 totals

YOLO COUNTY BOARD OF EDUCATION
Regular Meeting: September 12, 2023
MINUTES

1.0 OPENING PROCEDURES

- 1.1 Call to Order and Roll Call. The Yolo County Board of Education met on September 12, 2023, at 3:30 p.m. at a Regular Board meeting session in person and via Zoom. Board Members present were Melissa Moreno, Shelton Yip, Armando Salud-Ambriz, Tico Zendejas, Elizabeth Esquivel. President Zendejas presided. Superintendent Garth Lewis was present. (Roll Call held).
- 1.2 Indigenous Land Acknowledgement Statement. The land acknowledgement statement was conducted.
- 1.3 Pledge of Allegiance. The pledge of allegiance was conducted.
- 1.4 Approval of Agenda.
Motion to Approve agenda.

MOTION: Yip **SECOND:** Moreno **AYES:** Yip, Moreno, Esquivel, Salud-Ambriz, Zendejas **NOES:** None **ABSENT:** None

2.0 RECOGNITION OF GUESTS AND PRESENTATIONS

- 2.1 YCOE Employee of the Month – September 2023
Cindy Nguyen, Interim Executive Director, Human Resources presented the Employee of the Month certificate for September 2023 to Nicole Castrejon. Staff thanked her for her hard work.
- 2.2 Introduction of New Staff
Marty Remmers, Director, Special Education introduced Eddie Graziano, Principal, Special Education and Sarah Portugal, Principal, Special Education. Both are happy to be at YCOE and for the support received from staff.

3.0 Public Comment
None

4.0 REPORTS

4.1 Board Reports

Trustee Esquivel

- Attended Washington USD community school’s kickoff event.
 - Long line of parents to help volunteer.
- Visited YCOE booth at Yolo County fair.
- Attended California County Board of Education (CCBE) conference.
 - As Vice chair helped plan conference.

- Had 200 registrants.
- Very successful. Well attended and received.

Trustee Salud-Ambriz

- Visited the YCOE booth at the Yolo County Fair.
 - Took a picture at the booth and thanked the staff for their work.
- Attended CCBE conference.
 - Took advantage of networking.

Trustee Moreno

- Attended CCBE conference.
 - Seven (7) sessions including safety and creating collaboration and partnerships for various issues in schools and county. Also attended sessions on mental health and digital resources for students and schools.
 - Inspiring to be around other leaders and collaborating with boards to create own projects. Excited about potential conversation at future retreat or working meetings in future on projects.

Vice President Yip

- Attended CCBE conference.
 - Well planned and good information. The planning committee gave great input for this year's sessions.
 - Trustee Esquivel led a powerful panel and provided information that included lobbyists from California School Boards Association (CSBA) and California County Superintendents (CCS), Vice president for California Association of School Business Officials (CASBO).
 - Collaboration was a theme this year.
 - Divided communities need to have collaboration to move agenda forward.
 - Thanked Trustee Esquivel and team for a great conference.

President Zendejas

- He could not attend the conference this year but heard great things.
- Thanked Vice President Yip for being flexible and working with his schedule.
- Thanked the team for all their hard work.

Superintendent

Items discussed included:

- Attended Washington USD community schools kick off event.
 - 800 people attended.
- YCOE hosted annual orientation event.
 - Great time to build relationships.
- YCOE Team attended CSR (Capital Service Region) 3 meeting.

- Great time for networking, collaboration, and to discuss common areas of focus to support COEs.
- Attended Yuba Community College welcome event for new chancellor, Shoan Pan.
 - He is a great champion of collaboration and the TK-12 system.
- YCOE Team attended Woodland Call to Action meeting.
 - Well attended.
 - Great Synergy.
 - Discussed Roadmap project.
- Attended Back to School event for Cesar Chavez Community School.
 - Happy to see families learning more about programs.
- Attended Career Pathways education event in West Sacramento. Governor Newsom attended.
 - Career Pathway bridge gaps between TK- higher education.
 - Washington USD did a great job showcasing programs.
- Met with district superintendents for annual breakfast meeting.
 - Discussed upcoming work with districts in county for this year.
- Attended CCBE conference.
 - Great collaboration with other COEs and CCS.
 - Key legislation passed in budget to sustain programs.
- On Saturday attended a celebration of life for Supervisor Gary Sandy.
 - Blessed to hear from the community and family about contributions to life.
- Discussed YCOE team's current work for recruitment and retention.
 - Shared most recent trifold for recruitment efforts.
 - Thanked staff for hiring and discussed nine (9) strategies that the committee worked on to help with recruitment and retention. Six (6) strategies have been implemented and three (3) are in progress. This includes hosting one-stop shop job fairs where we have hired 24+ new staff members.

SAT

Administrative Services

Veronica Moreno, Associate Superintendent, Administrative Services discussed work to fill vacant positions in external and internal departments. Discussed recent posting of a new technology support position which would provide training to help staff learn applications and technology here at Santa Anita building and in classrooms.

Educational Services

- Maria Arvizu-Espinoza, Associate Superintendent, Educational Services reviewed her Board report.

She also discussed:

- Tour of Capay Valley Health and Community Center.

- Wonderful facility.
- Showed the pride of community sharing space with us.
- Discussed the opening day of school and visits to each school site to deliver cookies.
 - Greengate school had a red carpet and balloons.
 - Parents were beaming.

Committees

Trustee Salud-Ambriz gave an update on the student representative on board. More information to come on compensation and AB 275 on this issue.

2.2 Associations

None.

5.0 **CONSENT AGENDA**

Motion to Approve Consent Agenda.

MOTION: Salud-Ambriz **SECOND:** Moreno **AYES:** Salud, Moreno, Esquivel, Yip, Zendejas **NOES:** None **ABSENT:** None

6.0 **A public hearing will be conducted to receive comment from parents, teachers, members of the community, and bargaining unit leaders regarding the stipulation of the State Instructional Materials Program, and the sufficiency of instructional materials in the Yolo County Alternative Education Programs, Grades 9-12, Fiscal Year 2023-24.**

President Zendejas opened hearing at 4:04 pm and closed hearing at 4:05 pm.

7.0 **ACTION ITEMS**

ACTION ITEMS

7.1 RESOLUTION #23-24/9 Regarding Sufficiency or Insufficiency of Instructional Materials

Dr. Heather Schlaman, Coordinator, Language and Literacy, presented resolution and update on materials. She also stated that staff are working on giving chrome books to each student to take home in future.

Motion to approve RESOLUTION #23-24/9 Regarding Sufficiency or Insufficiency of Instructional Materials

MOTION: Yip **SECOND:** Salud-Ambriz **AYES:** Yip, Salud-Ambriz, Esquivel, Moreno, Zendejas **NOES:** None **ABSENT:** None

7.2 RESOLUTION #23-24/10 Indigenous People’s Day, Monday, October 9, 2023

RESOLUTION #23-24/11 National American Indian Heritage Month – November 2023

Trustee Moreno presented these resolutions to Mike Duncan from the Native Dad Network. Resolutions reflect and symbolize improving education across all systems.

Mr. Duncan thanked the Board for the resolutions. He stated that there is great significance in both resolutions for him. He discussed his background and involvement in the education system. He also discussed the true history of Native American people and how the nonprofit Native Dad Network was started in 2012 in Sacramento to improve and support Native men and women in California. He shared information from the mural project which included twelve (12) Yolo County students brought together to learn and share their history and culture. He discussed lineage, family, community, and ancestors from the beginning of time on this land and country which includes a horrific history but stated that it is important to move forward to celebrate and honor.

Motion to approve RESOLUTION #23-24/10 Indigenous People’s Day, Monday, October 9, 2023, and RESOLUTION #23-24/11 National American Indian Heritage Month – November 2023

MOTION: Moreno **SECOND:** Esquivel **AYES:** Moreno, Esquivel, Salud-Ambriz, Yip, Zendejas **NOES:** None **ABSENT:** None

- 7.3 RESOLUTION 23-24/12 Filipino American History Month
Vice President Yip presented this resolution. Trustee Moreno commented that there are many Filipino leaders in area and Vice President Yip discussed where he grew up and the Filipino influence/contributions in area and country.

Motion to approve RESOLUTION 23-24/12 Filipino American History Month

MOTION: Yip **SECOND:** Moreno **AYES:** Yip, Moreno, Esquivel, Salud-Ambriz, Zendejas **NOES:** None **ABSENT:** None

- 7.4 RESOLUTION 23-24/13 Bullying Prevention Month – October 2023
President Zendejas presented resolution to Art Garcia, Founder, Youth of One. Mr. Garcia thanked the Board and discussed the Youth of One program that focuses on discipline, respect, and anti-bullying.

Motion to approve RESOLUTION 23-24/13 Bullying Prevention Month – October 2023

MOTION: Esquivel **SECOND:** Salud-Ambriz **AYES:** Esquivel, Salud-Ambriz, Moreno, Yip, Zendejas **NOES:** None **ABSENT:** None

- 7.5 Second Reading of Board Policies (9000 series)

Motion to approve Board Policies:

BB 9220 - Governing Board Elections
BB 9222 - Resignation
BB 9223 - Filing Vacancies
BB 9224 - Oath or Affirmation
BB 9230 – Orientation

MOTION: Yip **SECOND:** Moreno **AYES:** Yip, Moreno, Esquivel, Salud-Ambriz, Zendejas **NOES:** None **ABSENT:** None

7.6 2023-24 Grand Jury Report Response

Superintendent Lewis presented this item and discussed the response from YCOE. Trustee Moreno asked for clarification on why YCOE did not agree with the finding regarding the implementation of independent study at the Yolo Education Center. Superintendent Lewis stated that the district was able to respond, and their response is reasonable, and fact based.

Motion to approve 2023-24 Grand Jury Report Response

MOTION: Salud-Ambriz **SECOND:** Yip **AYES:** Salud-Ambriz, Yip, Esquivel, Moreno, Zendejas **NOES:** None **ABSENT:** None

8.0 INFORMATION ITEMS

8.1 Head Start/Early Head Start Reports

Shannon McClarin, Director, Early Childhood Education presented this item.

Update:

Trustee Elizabeth Esquivel left 4:27 pm and returned at 4:30 pm

- Commented on quote and funding for Montgomery classroom and Head Start shared use area. She also gave a play structure update.
- Extended Greengate play area and added sandbox.
- Alyce Norman school– added sandbox.
- Plainfield – added sandbox.

8.2 Foster Youth Presentation

Sonia Rambo, Director, Prevention and Wellness presented PowerPoint on this issue.

- Recently posted for Outreach Specialist in department.
- Discussed work and events participated in.

Vice President Yip asked about current foster youth data and thanked Ms. Rambo for this information. He also asked about nonpublic placements and does none refer to district or is there no district assigned. Ms. Rambo stated that some youth are from charter schools or public but she would need to do more research in data

to see where they are going to school and who is paying for that.

Trustee Moreno appreciates the big picture of data and the numbers across districts. Do foster youths and families have access to one annual family camp? She stated that it is important to include therapy and activities for youth and adopted families. Also, she asked if there is collaboration with kinship program? Ms. Rambo stated that she is not aware of a camp that another agency provides but it is a great idea. She commented on Woodland Community College and shared that an AmeriCorps service member was hired last month who will be working with foster youth K-12 in different districts on services offered to foster youth which also include life skills and transition to independence.

Trustee Esquivel commented that she is confused about public and nonpublic data? What are the primary ways students are identified and the best practices used in the beginning of the school year? When do numbers look more stabilized? Ms. Rambo discussed the statewide database (Foster Focus) that each district has and reports that list students who are in Yolo County. Staff are also able to verify with district liaison. Liaison works with students to understand rights which include immediate enrollment in school, help with birth certificate, shot records, transportation. Rights are reviewed every year and the bigger districts have liaisons at each school site. In October numbers start to stabilize for foster youth.

Trustee Moreno asked about the current enrollment data (94) and if this is more or less than in the past. Ms. Rambo stated that most of the youth are from our county. Trustee Moreno asked if we are taking care of children here instead of sending them to other counties? Ms. Rambo stated that there are very few youths from another county here since we do not have enough foster homes in Yolo County and some youths are placed in other counties and school systems. Trustee Moreno stated that we need to raise awareness in the county to foster more families.

8.3 Roadmap to the Future Update

Maria Arvizu-Espinoza, Associate Superintendent, Educational Services presented the PowerPoint on the Roadmap to the Future Update. She thanked the board, board of supervisors, staff, and community partners for collaborating on Roadmap. She discussed the Advisory committee and alignment to partnership. Vice President Yip thanked staff for hard work on this project and commented that this is very exciting and necessary to meet needs of students for years. Trustee Salud-Ambriz commented that it would be wonderful to share this information at the CCBE conference. Trustee Moreno thanked Ms. Arvizu-Espinoza for the work and presentation. She also stated that they are working with the Youth Development Network on their role in this project and hearing the youth voice. Trustee Esquivel thanked staff for their work and dedication.

8.4 Consolidated Application Spring Release

Gayelynn Gerhart, Director, Special Projects presented this item. Each year this is presented but it was delayed and released late. This needs to be certified by August 30, 2023.

- 8.5 Quarterly Report of Investments for Period Ending June 30, 2023
Ms. Frances Palu, Director, Internal Fiscal Services presented this item. No questions from the Board.
- 8.6 Monthly Board Financial Report
Frances Palu, Director, Internal Fiscal Services presented this item. Trustee Esquivel asked about the increase in health care costs and the impact. Ms. Palu stated that she needs to research that question.
- 8.7 2023 Excellence In Education (EIE) Announcement
Superintendent Lewis presented this item and shared our EIE award winners for YCOE. The event is on Monday, September 25 at 5 PM.
- 8.8 First Reading of Board Bylaws (9000 Series)
Superintendent Lewis reviewed the first reading of Board Bylaws (9000 Series):
BB 9240 - Board Development
BB 9260 - Legal Protection
BB 9270 - Filling Vacancies
BB 9310 - Formulation and Adoption of Bylaws and Policies
BB 9320 - Meetings and Notices

Superintendent Lewis commented that staff is on pace to complete the board bylaws by this year. Also, each time the Board adopts the policies they are posted on the website. Trustee Esquivel had a question on page 170 where it states that the county board shall consult with legal counsel. Does the County board have legal counsel? Superintendent Lewis stated that it would be with the same firm that YCOE uses. Trustee Salud-Ambriz asked if it is same organization but not same legal counsel? Do they have a different attorney. Superintendent Lewis stated it is the same individual from the firm and it does depend on the area of law. General counsel will sometimes refer us to a specialist if it is an issue related to trustee areas. Trustee Moreno wanted to clarify that the legal counsel that YCOE uses is not necessarily for the Board. Superintendent Lewis stated that legal counsel works for the county office of education, but the Board has access if needed. The county board also reserves the right to contract separately but that has not been the practice in the past.

Vice President Yip also was confused about BB 9270 (conflict of interest). He asked if county board members contract with minors (children)? Also stated that it was interesting that the language included family, spouses, and minor children. Can we verify language has not changed or not been updated? Superintendent Lewis stated that staff can get clarification from legal counsel and the nuances with reference.

President Zendejas left meeting 5:19 pm and returned 5:21 pm

8.9 January 2024 Board meeting date

Superintendent Lewis stated that this is a very early request for setting the calendar at the December organizational meeting. He would like the Board to consider hosting our regular meeting on January 16 instead of January 9 (second Tuesday of the month) to allow for staff returning from holidays a reasonable amount of time to prepare for the Board meeting. This request will happen at the organizational meeting in December 2023.

8.10 Yolo County Superintendent of Schools' Compensation

President Zendejas presented this item. The committee met two (2) times and reviewed neighboring county superintendent salaries and YCOE staff salary scales. President Zendejas and Vice President Yip created these steps based on these documents. Trustee Salud-Ambriz asked if a step rubric has been used before? President Zendejas stated that there has not been a step plan in the past. The Executive committee recommends using it as a potential framework for the future. Cindy Nguyen, Interim Executive Director, Human Resources was asked about the retention bonus. She stated that it was negotiated with unions for staff that worked last year and are continuing this year. The bonus will be paid in October 2023. She also discussed the health benefits for the county superintendent.

Trustee Moreno asked about steps one to seven (1-7) and do YCOE staff also have steps that have been established. Ms. Nguyen stated that, yes, there are steps for all staff and those are negotiated with bargaining units and initial placement is dependent on years of experience. Trustee Salud-Ambriz asked if the retention bonus is added to all payments? Ms. Nguyen stated that it is a one-time payment that will help us retain staff. He thanked the committee for putting together the package and clarifying information. Ms. Nguyen also stated that three (3) county offices have salary schedules with steps for reference. President Zendejas commented that this is an information item and will come back to the Board next month for action. If there is any feedback, please contact him or Vice President Yip.

9.0 Suggested future agenda items.

- EL RISE – Future meeting.
- Status of Juvenile Hall – Cost and how many students (requested by Trustee Moreno at Board Retreat)

10.0 ADJOURNMENT. The meeting was adjourned at 5:36 PM.

MOTION: Salud-Ambriz **SECOND:** Moreno **AYES:** Salud-Ambriz, Moreno, Esquivel, Yip, Zendejas **NOES:** None
ABSENT: None

Garth Lewis, Superintendent

YOLO COUNTY OFFICE OF EDUCATION
 TEMPORARY COUNTY CERTIFICATES
 FOR DISTRICTS

September 2023

Davis Joint Unified School District

| Applicant Name | Type of Credential/Permit/Certificate |
|----------------|--|
| Grace Wilce | Emergency Teacher Librarian Credential |
| An Tan | Short Term Staff Permit |
| | |

Esparto Unified School District

| Applicant Name | Type of Credential/Permit/Certificate |
|----------------|---------------------------------------|
| | |

Washington Unified School District

| Applicant Name | Type of Credential/Permit/Certificate |
|------------------|---------------------------------------|
| Luis Miguel Eloy | Prospective Substitute Teacher |
| Kenneth Zaccaro | Provisional Intern Permit |
| Veronica Aros | Career Prospective Substitute |
| Kalim Salim | 30-Day Substitute Permit |
| | |
| | |

Winters Joint Unified School District

| Applicant Name | Type of Credential/Permit/Certificate |
|----------------|---------------------------------------|
| Katie Shea | 30-Day Substitute Permit |
| Tyler Beck | 30-Day Substitute Permit |
| Jake Dickson | Short Term Staff Permit |
| | |

Woodland Joint Unified School District

| Applicant Name | Type of Credential/Permit/Certificate |
|-----------------|---------------------------------------|
| Salvador Chavez | Short Term Staff Permit |
| Marjorie Brown | Short Term Staff Permit |
| | |
| | |

Yolo County Office of Education

| Applicant Name | Type of Credential/Permit/Certificate |
|----------------|---------------------------------------|
| Tye Hertel | District Intern |
| | |
| | |

Total TCC's for the Month of September 2023: 12

6. ACTION ITEMS

6. 1. RESOLUTION #23-24/17 Declaring November 5-11, 2023 as California Retired Teachers Week

Description

Approve RESOLUTION #23-24/17 Declaring November 5-11, 2023 as California Retired Teachers Week.

Recommendation

Staff recommends approval of RESOLUTION #23-24/17 Declaring November 5-11, 2023 as California Retired Teachers Week.

Supporting Documents



Cal Retired Teachers

Contact Person

Vice President Shelton Yip will present this resolution to Gil Walker, President of Division 83, California Retired Teachers Association.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

Resolution #23-24/17

California Retired Teachers Week (Week of November 5-11, 2023)

WHEREAS, the California Retired Teachers Association was formed by Laura E. Settle in 1929 at the start of the Great Depression with the goal of relieving the economic hardships suffered by retired teachers and has since become a leading advocate for providing teachers with sufficient retirement income; and

WHEREAS, California Retired Teachers Association also provides continuing support to active and future teachers, including grants, scholarships and donations of more than \$750,000 a year; and

WHEREAS, a vast majority of California’s retired teachers share a commitment to improve their communities through volunteer activities; and

WHEREAS, retired teachers led by example, including dozens of members who have given more than 4,000 hours of services; and

WHEREAS, statewide retired teachers can be found serving their communities in a host of activities; and

WHEREAS, in Yolo County, educators representing the five school districts and YCOE have donated 51,088 volunteer hours, equal to the dollar value of \$1,906,604.16; and

WHEREAS, their volunteer time has been dedicated to directly support healthcare, civic and cultural areas, religious and educational organizations, assisting other seniors, and other areas of need; and

WHEREAS, the annual dollar value of volunteer time donated throughout the state by retired teachers reached more than \$65 million during the most recent reporting period;

NOW, THEREFORE BE IT RESOLVED, that the Yolo County Board of Education and the Yolo County Superintendent of Schools proclaim the week of November 5-11, 2023 as “California Retired Teachers Week”, in recognition of the vital role retired teachers fulfill in every community in California, and to honor their ongoing commitment to all teachers.

PASSED AND ADOPTED this 10th day of October 2023 by the following vote:

AYES: Esquivel, Moreno, Salud-Ambriz, Yip, Zendejas

NOES: None

ABSENT: None

Tico Zendejas, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

6. 2. RESOLUTION #23-24/18 Sikh American Awareness and Appreciation Month (November 2023)

Description

Approve RESOLUTION #23-24/18 Sikh American Awareness and Appreciation Month (November 2023)

Recommendation

Staff recommends approval of RESOLUTION #23-24/18 Sikh American Awareness and Appreciation Month (November 2023)

Supporting Documents

 Sikh American Awareness and Appreciation Month

Contact Person

President Tico Zendejas will present this resolution.



**Yolo County Board of Education and
Yolo County Superintendent of Schools**

Resolution #23-24/18

California Sikh American Awareness and Appreciation Month (November 2023)

WHEREAS, Sikhs have been living in the United States for more than 100 years, and during the early 20th century, thousands of Sikh Americans worked on farms, in lumber mills and mines, and on the Oregon, Pacific and Eastern Railroad; and

WHEREAS, Sikhs, who originated in Punjab, India, first entered California in 1899 through the Angel Island Immigration Station in San Francisco, California; and

WHEREAS, by 1910, these pioneers turned to farming in the Sacramento, San Joaquin, and Imperial Valleys; and

WHEREAS, in 1912, the first Sikh house of worship (gurdwara) in the United States was founded in Stockton by Jawala Singh and Wasakha Singh and still continues welcome worshippers and visitors today; and

WHEREAS, Sikhism is the fifth largest religion in the world; and

WHEREAS, legislation to authorize Sikhs and other East Indian immigrants to naturalize as United States citizens was not enacted until 1946; and

WHEREAS, roughly half of the estimated 500,000 Americans of Sikh origin in the United States reside in California; and

WHEREAS, Sikh Americans pursue diverse professions and walks of life, making rich contributions to the social, cultural and economic vibrancy of California and the nation; and

WHEREAS, Sikh Americans have made significant contributions to our great nation in agriculture, trucking, medicine and technology; and

WHEREAS, Sikh farmers contribute abundantly towards production of peaches, raisins, grapes, almonds, pistachios, okra, and other specialized crops of fruits, vegetables, and nuts; and

WHEREAS, in 2016, the California State Board of Education passed a recommendation to include Sikh history in the state's History-Social Science Framework, ensuring that Sikhism is accurately preserved; and

NOW, THEREFORE, BE IT RESOLVED that the Yolo County Board of Education is proclaiming November as "California Sikh American Awareness and Appreciation Month" and encourages its

students, staff, and administration to participate in meaningful activities to better understand, recognize, and appreciate the rich history and shared principles of Sikh Americans.

PASSED AND ADOPTED this 10th day of October 2023 by the following vote:

AYES: Esquivel, Moreno, Salud-Ambriz, Yip, Zendejas

NOES: None

ABSENT: None

Tico Zendejas, President
Yolo County Board of Education

Garth Lewis
Yolo County Superintendent of Schools

6. 3. Supervisors of Attendance Certification

Description

Effective January 1, 2019, each district and county office governing board must appoint a Supervisor of Attendance pursuant to Education Code 48240. In accordance with Education Code 48241, no Supervisor of Attendance may be appointed without first having been certified by the County Board of Education to fulfill the role. On January September 25th , 2023, the Yolo County Office of Education held the Supervisor of Attendance trainings which prepared district-identified candidates to perform the duties of the Supervisor of Attendance. Attached to this item is the list of names of candidates who successfully completed the training. Staff are bringing the list of names to the board for approval to certify this list as qualified Supervisors of Attendance. Once certified, districts will be notified that their candidates are able to be appointed by their governing boards as their Supervisor of Attendance

Recommendation

Action: It is staff's recommendation that the board approve this item.

Supporting Documents



Supt of Att 10 3 23



Supervisors of Attendance Certification 10 3 23



Supervisors of Attendance Certification 10 3 23

Contact Person

Gayelynn Gerhart, Director of Special Projects, will present this item.

California Education Code

Sec. 48240

The board of education of any school district and of any county shall appoint a supervisor of attendance and such assistant supervisors of attendance as may be necessary to supervise the attendance of pupils in the district or county. The board shall prescribe the duties of the supervisor and assistant supervisors of attendance, not inconsistent with law, to include, among other duties that may be required by the board, those specific duties related to compulsory full-time education, truancy, work permits, compulsory continuation education, and opportunity schools, classes, and programs, now required of such attendance supervisors by this chapter and Article 4 (commencing with Section 48450) of Chapter 3 and Article 2 (commencing with Section 48630) of Chapter 4 of this part.

Sec. 48241

In any city or city and county no supervisor of attendance or assistant supervisors of attendance shall be appointed, unless he has been lawfully certificated for the work by the county board of education.

Sec. 48245

In any district or districts with an average daily attendance of 1,000 or more school children, according to the annual school report of the last preceding school year, no district supervisor of attendance shall be appointed, unless he has been lawfully certificated for the work by the county board of education.

Supervisors of Attendance Certification

Regular Board Meeting

October 10, 2023 – 3:30 pm

The following staff completed the Supervisor of Attendance Trainings held by YCOE on September 25th, 2023 per California Education Code 48240, 48241, and 48245

**Sarah Portugal
Eddie Graziano
Jared Coughlan
Jennifer Mullins**

**Yolo County Office of Education
Yolo County Office of Education
Yolo County Office of Education
Davis Joint Unified School District**

6. 4. Committed Fund Balance

Description

The Governmental Accounting Standards Board (GASB) issued Statement No. 54 which establishes a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance. The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the government's highest level of decision-making authority.

LEA's that wish to continue to use Fund 14 for purposes of deferred maintenance of its facilities may do so only if a substantial portion of these fund inflows are restricted or committed revenue sources and, further, only if those restricted or committed revenue sources are expected to continue. This requires taking formal action to commit state revenues for the purposes of deferred maintenance.

Resolution #23-24/14

Recommendation

For action.

Supporting Documents



Committed Fund Balance

Contact Person

Frances Palu, Director, Internal Fiscal Services, will present this item.

**BOARD RESOLUTION NO. 23-24/14
COMMITTED FUND BALANCE**

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Governing Board is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Governing Board; and

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Governing Board prior to redirecting the funds for other purposes; and

WHEREAS, the Governing Board has determined it will continue to use Fund 14 for the purpose of maintaining the Deferred Maintenance Program.

NOW, THEREFORE, be it resolved, that the Governing Board of the Yolo County Office of Education, in accordance with the provisions of GASB 54 hereby commits all state and federal funding for the Deferred Maintenance Program in Fund 14, as indicated by the Committed Fund classification, and funds cannot be used for any purpose other than directed above, unless the Governing Board adopts another resolution to remove or change the constraint.

PASSED AND ADOPTED this 10th day of October, 2023, by the Governing Board of the Yolo County Office of Education, California, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tico Zendejas, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent of Schools and Secretary Ex-Officio
of the Yolo County Board of Education

6. 5. Committed Fund Balance Pension Contribution

Description

Attached is Resolution #23-24/15 Committed Fund Balance for Pension Contributions.

Recommendation

For action.

Supporting Documents



Committed Fund Balance Pension Contribution

Contact Person

Frances Palu, Director, Internal Fiscal Services, will present this item.

BOARD RESOLUTION NO. 23-24/15
COMMITTED FUND BALANCE FOR PENSION CONTRIBUTIONS

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No. 54, establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Governing Board is the highest level of decision-making authority, and has the authority to commit, assign, or evaluate existing fund balance classifications and identify the intended uses of committed or assigned funds; and

WHEREAS, the committed fund balance classification reflects amounts subject to internal constraints self-imposed by the Governing Board; and

WHEREAS, once the committed fund balance constraints are imposed, it requires the constraint to be removed by the Governing Board prior to redirecting the funds for other purposes; and

WHEREAS, the Governing Board has determined it will commit \$258,191 in FY 2023-2024 for the projected increased costs of STRS/PERS pension contributions in FY 2024-2025, and will continue to adjust committed funds in out years for future increased costs of STRS/PERS pension contributions; and

NOW, THEREFORE, be it resolved, that the Governing Board of the Yolo County Office of Education, in accordance with the provisions of GASB 54 hereby commits funding as indicated by the Committed Fund classification, and funds cannot be used for any purpose other than directed above, unless the Governing Board adopts another resolution to remove or change the constraint.

PASSED AND ADOPTED this 10th day of October, 2023, by the Governing Board of the Yolo County Office of Education, California, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tico Zendejas, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent
of Schools and Secretary Ex-Officio of the
Yolo County Board of Education

6. 6. Adoption of the 2022-2023 and 2023-2024 Gann Limit

Description

The Gann Amendment, Proposition 4, 1979, added Government Code 7902.1, which establishes maximum appropriation limits for state and local governments, including county offices of education. The state law that implemented the Gann Amendment requires that all county offices of education establish their appropriation limits each year by Board resolution.

History

California Proposition 4, the "Gann Limit" Initiative, was on the November 6, 1979, statewide special election ballot in California as an initiated constitutional amendment. It was sponsored by Paul Gann, which was approved the previous year.

The Gann Limit was approved by 74 percent of California voters. That was during the height of the tax revolt, as just 18 months beforehand, Golden State residents enacted Proposition 13, granting themselves some much-needed property tax relief. However, after the passage of Proposition 13, fiscal conservatives were concerned that state spending increases would prompt California lawmakers to increase other taxes to compensate for the reduction in property tax revenues. As such, the Gann Limit was proposed as a mechanism to limit state spending.

Resolution #23-24/16 (refer to attached) sets forth the 2022-2023 Gann Limit of \$11,832,954.15 and states that the appropriations for the 2023-2024 fiscal year does not exceed the Gann Limit.

The worksheets used to establish the Gann Limit calculations are developed annually by the California Department of Education. The completed worksheets are also available for review in the Internal Fiscal Services Department.

Recommendation

For action.

Supporting Documents



GANN Limit Resln 22-23 and 23-24

Contact Person

Frances Palu, Director, Internal Fiscal Services, will present this item.

YOLO COUNTY BOARD OF EDUCATION

**RESOLUTION #23-24/16
ADOPTION OF THE 2022-2023 AND 2023-2024 GANN LIMITS**

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 school districts, county offices; and

WHEREAS, the County Office must establish a Gann Limit 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 above referenced fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED, that this Board does hereby declare that the appropriations in the Budget for the 2022-2023 and 2023-2024 fiscal years do not exceed the limitations imposed by Proposition 4;

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

PASSED AND ADOPTED this 10th day of October, 2023.

AYES:

NOES:

ABSENT:

ABSTAIN:

Tico Zendejas, President
Yolo County Board of Education

ATTEST:

Garth Lewis, County Superintendent of Schools and Secretary Ex-Officio
of the Yolo County Board of Education

6. 7. Yolo County Superintendent of Schools' Compensation

Description

2023-24 Salary and Benefits recommendation from the Executive Committee for the Yolo County Superintendent of Schools

Recommendation

Approve the Executive Committee's 2023-24 Salary and Benefits recommendation for the Yolo County Superintendent of Schools.

Supporting Documents

 Memo Supt. Compensation 2023-2024_FinalDraft (002)

Contact Person

President Tico Zendejas and Vice President Shelton Yip will present this item.

September 1, 2023

To: Yolo County Board of Education

From: Executive Committee members Tico Zendejas and Shelton Yip

Re: Superintendent's Compensation

The executive committee in its role as the YCBE superintendent Compensation Committee met on July 26, 2023, and September 1, 2023, to discuss and formulate a recommendation of compensation for the superintendent. Both meetings were held with the superintendent.

The Compensation Committee acknowledged that YCBE Board Bylaw 9251 states:

Pursuant to The California Constitution, Article IX, Section 3.1(b) empowers the County Board of Education to fix the compensation of the County Superintendent of Schools at a time and in an amount determined by the County Board of Education. It shall be the policy of the Yolo County Board of Education that the determination of the Superintendent's annual compensation may consider the anticipated COE annual budget and the percent increase (awarded to) County Office of Education classified, certificated, and administrative personnel, subject to the requirements of California Education Code Section 1207.

This annual review may include the following data:

- Total Compensation cost for Superintendents within like County Offices of Education
- Total Compensation cost for district Superintendents within the Yolo County boundaries
- Total Compensation cost for County of Yolo Officials responsible for similar sized county departments or agencies
- Information on the change in total compensation for YCOE employee groups including recognition of discrete pay increase amounts in addition to percentages, including the cost of step and column and medical benefits

Yolo County Office of Education superintendent total compensation: \$215,314 (Current)

Class IV average county superintendent total compensation: \$255,713
(range = \$226,680 - \$285,976)

Yolo County average district superintendent total compensation \$255,161
(range = \$207,100 – \$301,389)

Salary Negotiations for YCOE bargaining units – YEA, CSEA, AFSCME Certificated and AFSCME Classified, Executive Management, Management and Confidential:

- Salary schedule increases of 6.1% - 20%
- Degree stipends of \$1,500 each
- One-time retention stipend of \$2,000
- Employer contributions for health benefits of \$800 per month (annually \$9,600)

The executive committee reviewed current salaries for the Yolo County district superintendents, the county superintendents of counties classified as Class IV (public school enrollment >30,000). The committee also reviewed the recently completed salary negotiations pay increases for the YCOE bargaining units.

Pursuant to Board By-law 9251 E, Process for Setting Superintendent's Salary, the Yolo County Board of Education (YCBE) annually reviews the Superintendent's total compensation for purposes of considering an adjustment of the fiscal year. Any adjustment may be retroactive to be in line with the fiscal year.

YCBE Executive Committee Recommends:

1. Implementation of the newly developed salary schedule for the Yolo County Superintendent of Schools (See Attachment A) and place Superintendent Lewis at Step 5 commensurate with his education and experience in the position.
2. If Superintendent Lewis declines health and welfare benefits with YCOE, a stipend amount is to be included in Superintendent Lewis's salary equivalent to the cost of health and welfare benefits provided to all full-time employees in YCOE (e.g., Fiscal Year 23/24, \$9,600.00).
3. A one-time retention payment of \$2,000 similar to all employees in YCOE.

**THE YOLO COUNTY OFFICE OF EDUCATION
RANGE PLACEMENT TABLE**

DRAFT

SUPERINTENDENT SALARY SCHEDULE

Effective July 1, 2023

| | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Annual Salary 220 days | \$203,384 | \$213,639 | \$224,410 | \$235,725 | \$247,611 | \$259,496 | \$271,951 |

DEGREE STIPENDS: Maximum of 2 allowed, 1 in each area
MA/MS Stipend : \$2,500
Ph.D./ Ed.D. Stipend: \$2,500

*Developed by the Executive Committee Board of Education on 9/1/2023

**YOLO COUNTY SUPERINTENDENT SALARY COMPARISON
COUNTY OFFICE OF EDUCATION
2023-2024**

| | YCOE | Butte | El Dorado | Madera | Solano | COE AVERAGE | YCOE DIFFERENCE |
|--|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| Annual Salary | \$215,314 | \$226,680 | \$257,127 | \$253,069 | \$285,976 | \$255,713 | (\$40,399) |
| Work Days | 215 | 224 | 222 | 220 | 220 | | |
| Degree Stipend | \$1,000 | \$0 | \$0 | \$4,000 | \$0 | \$1,000 | \$0 |
| Tax Sheltered Annuity | \$0 | \$0 | 5% annually | \$0 | \$0 | \$0 | \$0 |
| Annual Health Benefits Cap Employer Paid | \$9,000 | \$13,694 | \$8,748 | \$14,000 | \$10,968 | \$11,853 | (\$2,853) |
| Professional Dues | ACSA, CALSA | ACSA & CALSA | N/A | \$2,200 | N/A | | |
| Other * | \$1,200 | \$660 | \$8,600 | \$3,480 | \$0 | \$3,185 | |
| TOTAL COMP without Health Ins. | \$217,514 | \$227,340 | \$265,727 | \$260,549 | \$285,976 | \$259,898 | (\$42,384) |
| TOTAL COMP with Health Ins. | \$226,514 | \$241,034 | \$274,475 | \$274,549 | \$296,944 | \$271,751 | (\$45,237) |

* Cell Phone Stipend

*car

*Travel

*Other: \$3,000 longevity of 25 yrs and \$480 for Telecommunications

*Step 4

*Cell Phone

*Cell Phone

*Step 8 (steps are set at \$4,000 in between)

*Step 5

*2,000 stipend per degree for MA and Doc

7/25/2023

6. 8. Second Reading of Board Policies (9000 series) 

Quick Summary / Abstract

- BB 9240 - Board Development
- BB 9260 - Legal Protection
- BB 9310 - Formulation and Adoption of Bylaws and Policies
- BB 9320 - Meetings and Notices

Description

The Board Bylaws for the 9000 series have been updated. Staff will be bringing five (5) policies to the Board for information and action each month. The fourth set of Board Bylaws for Action are:

- BB 9240 - Board Development
- BB 9260 - Legal Protection
- BB 9310 - Formulation and Adoption of Bylaws and Policies
- BB 9320 - Meetings and Notices





Also, the old policies below have been renumbered/combined into the bylaws already adopted by the YCOE in the past few years and will be discontinued:

- BB 9250 - Renumeration Reimbursement
- BB 9251e - Process for setting Superintendent's compensation
- BB 9271 - Code of Ethics
- BB 9300 - Methods of Operation
- BB 9311 - Formulation, Adoption, Amendment of Bylaws and Policies
- BB 9312 - Formulation, Adoption, Amendment of Bylaws
- BB 9314 - Suspension of Policies, Bylaws, Administrative Regulations
- BB 9320e - Meeting outside of School Boundaries
- BB 9324 - Advance delivery of meeting materials
- BB 9325 - Meeting Conduct
- BB 9326 - Actions by the Board
- BB 9330 - Membership in Associations
- BB 9330.1 - Representation to the YCSBA Executive Board
- BB 9400 - Board Self Evaluation
- BB 9510 - County Board Elections
- BB 9511 - Candidate Statement of Qualifications
- BB 9512 - Calendar Governing County Board Elections
- BB 9513 - Tie Votes in Board Member Elections
- BB 9600 - County Committee on School District Organization

Recommendation

Staff recommends that the Board adopt the above Board policies.

Supporting Documents

-  9240 Board Development Final 10-23
-  9260 Legal Protection Final 10-23
-  9310 Formulation Adoption Amendment of Bylaws Final 10-23
-  9320 Meetings and Notices Final 10-23

Contact Person

Superintendent Garth Lewis will present this item.

Board Development

Citizens elected to the Yolo County Board of Education (“County Board”) are entrusted with the responsibility of governing the Yolo County Office of Education (“YCOE”). The County Board recognizes that its members need training that helps them understand their responsibilities, stay abreast of new developments in education, and develop boardsmanship skills.

All County Board members may, at YCOE expense and with prior approval of the County Board, attend conferences for the purpose of County Board development. County Board business shall not be discussed at conferences.

County Board members shall report to the County Board, orally or in writing, as soon as possible on the inservice activities they attend.

Funds for County Board development shall be budgeted annually for each County Board member.

Legal Reference:

Education Code, 33360

Government Code, 54950-54963

Adopted: June 29, 2017

Revised: October 10, 2023

Legal Protection

Liability Insurance

The Yolo County Board of Education (“County Board”) shall provide insurance necessary to protect its members and employees from any judgment resulting from suits brought against them alleging their liability while acting within the scope of their *office, within the scope of their* employment, and/or under the direction of the board. The insurance shall cover claims in such matters as civil rights actions, negligence or other acts resulting in accidental injury to any person or damage to property.

Protection against Liability

No County Board member shall be held liable for harm caused by their act or omission when acting within the scope of their responsibilities for the County Board. The act or omission must be in conformity with state, federal, and local laws and made in furtherance of an effort to control, discipline, expel, or suspend a student, or maintain order or control in the classroom or school. (20 USC 7946)

The protection against liability shall not apply when:

1. The County Board member acted with willful or criminal misconduct, gross negligence, recklessness, or a conscious, flagrant indifference to the harmed person’s right to safety.
2. The County Board member caused harm while operating a motor vehicle.
3. The County Board member was not properly licensed, if required, by the State of California for such activities.
4. The County Board member was found by a court to have violated a federal or state civil rights law.
5. The County Board member was under the influence of alcohol or any drug at the time of the misconduct.
6. The misconduct constituted a crime of violence pursuant to 18 USC 16 or any act of terrorism for which the County Board member has been convicted in a court.
7. The misconduct involved a sexual offense for which the County Board member has been convicted in a court.

Legal References:

Education Code, 17029.5, 35208, 35214

Government Code, 815.3, 820.9, 825, 825.6, 1090-1098, 54950-54957.9, 87100-89503

ADOPTED: July 23, 1984

REVISED: 11/12/96, 10/10/23

Formulation, Adoption, Amendment of Bylaws and Policies

The Yolo County Board of Education (“County Board”) shall adopt written policies, consistent with laws, for its own governance and to convey expectations as to matters within the jurisdiction of the County Board.

The County Board recognizes the importance of maintaining policies and bylaws that are up to date and reflect the mandate of law. No County Board policy or bylaw, or any portion thereof, shall be operative if it conflicts with applicable federal or state law or regulations or court decisions. If any portion of a policy or bylaw is found to be invalid, that invalidity shall not affect other portions of the policy or bylaw.

County Board Policy Development and Adoption

Policy proposals and amendments to existing policies shall be submitted to all members of the County Board in writing prior to a regularly scheduled County Board meeting in which such proposed policies or amendments shall be read and discussed. Such policy proposals or amendments may be made at the request of any member of the County Board or the Yolo County Superintendent of Schools (“Superintendent”) or designee, or proposed by legal counsel of the County Board.

New and amended policies will normally be submitted to the County Board for first reading at one County Board meeting, and second reading and adoption at second meeting of the County Board. The County Board, at its sole discretion, may waive a second reading and adopt a policy at the first meeting. Reasons for waiver include, but are not limited to, the need to comply with changes in law, address a particular issue, or comply with orders and decisions of a governmental agency or court. The County Board delegates to the Superintendent or designee, the authority to make non-substantive changes, e.g., correction of spelling or grammar errors or modification to format, without the necessity of bringing the policy before the County Board.

The formal adoption of policies shall be by a majority vote of the County Board and the action shall be recorded in the minutes of the County Board. Only those written policies so adopted and recorded shall be regarded as official policies of the County Board.

County Board Bylaws

Bylaw proposals and amendments to existing policies shall be submitted to all members of the County Board in writing prior to a regularly scheduled County Board meeting in which such proposed policies or amendments shall be read and discussed. Such policy proposals or amendments may be developed, amended, or adopted following the same procedures as policy adoption described above.

The formal adoption of bylaws shall be by a majority vote of the County Board and the action shall be recorded in the minutes of the County Board. Only those written bylaws so adopted and recorded shall be regarded as official policies of the County Board.

Administrative Regulations

The Superintendent or designee shall be responsible for developing and enforcing administrative regulations. Administrative regulations shall be consistent with law and County Board policy and shall be designed to promote the achievement of YCOE goals and objectives.

When County Board policies are amended, the Superintendent or designee shall review corresponding regulations to ensure that they conform to the intent of the revised policy. In case of conflict between policy and administrative regulations, policy shall prevail.

Access to Policies

The County Board and Superintendent shall ensure that YCOE employees and the public have access to YCOE policies and regulations. YCOE policies will be available on the YCOE website. As necessary, the Superintendent shall inform the public of policy changes.

Legal References:

Education Code, 1015, 1040-42, 35160-35160.2

ADOPTED: July 23, 1984

REVISED: 11/26/90, 10/10/23

Meetings and Notices

Meetings of the Yolo County Board of Education (“County Board”) are conducted for the purpose of accomplishing County Board business. In accordance with state open meeting laws (Brown Act), the County Board shall hold its meetings in public and shall conduct closed sessions during such meetings only as authorized by law. To encourage community involvement in the schools, County Board meetings shall provide opportunities for questions and comments by members of the public. All meetings shall be conducted in accordance with law and the County Board's bylaws, policies, and administrative regulations.

A County Board meeting exists whenever a majority of County Board members gather at the same time and location, including teleconference location, to hear, discuss, deliberate, or take action upon any item within the subject matter jurisdiction of the County Board. (Government Code 54952.2)

Code 54952.2 prohibits a majority of the County Board from sending emails to each other to develop a collective concurrence as to action to be taken by the County Board even if the emails are (1) sent to the secretary and chairperson, (2) posted on the agency's web site, and (3) distributed at the next meeting. Although the Attorney General recognized that those three conditions would allow the deliberations to be conducted, to some extent, "in public," the emails were prohibited by the Brown Act because all debate would be completed before the meeting and members of the public who did not have Internet access would be excluded from the debate.

A majority of the County Board shall not, outside of an authorized meeting, use a series of communications of any kind, directly or through intermediaries, including social media and other electronic communications, to discuss, deliberate, or take action on any item that is within the subject matter jurisdiction of the County Board. (Government Code 54952.2)

However, the Yolo County Superintendent of Schools (“Superintendent”) or a Yolo County Office of Education (“YCOE”) employee or official may engage in separate conversations with County Board members in order to answer questions or provide information regarding an item within the subject matter jurisdiction of the County Board, as long as that person does not communicate the comments or position of any County Board members to other County Board members. (Government Code 54952.2)

In order to help ensure the participation of individuals with disabilities at County Board meetings, appropriate disability-related accommodations or modifications shall be provided upon request in accordance with the Americans with Disabilities Act. (Government Code 54953.2, 54954.1, 54954.2)

Regular Meetings

The County Board shall hold one regular meeting each month. Date, time, and place of these meetings shall be established at the annual organizational meeting.

At least 72 hours prior to a regular meeting, the agenda shall be posted at one or more locations freely accessible to members of the public and on the County Board's and/or YCOE's web site. (Government Code 54954.2)

Whenever agenda materials relating to an open session of a regular meeting are distributed to the County Board less than 72 hours before the meeting, the secretary to the County Board or the secretary's designee shall make the materials available for public inspection at a public office or location designated for that purpose. (Government Code 54957.5)

Special Meetings

Special meetings of the County Board may be called by the County Board president when exigencies require them to be held, or whenever any three members of the County Board make a written request for such a meeting. However, a special meeting shall not be called regarding the salary, salary schedule, or other compensation of the Superintendent. (Education Code 1012; Government Code 54956)

Written notice of special meetings shall be delivered personally or by any other means to all County Board members and the local media who have requested such notice in writing. The notice also shall be posted on the County Board's and/or YCOE's web site. The notice shall be received at least 24 hours before the time of the meeting. The notice shall also be posted at least 24 hours before the meeting in a location freely accessible to the public. The notice shall specify the time and location of the meeting and the business to be transacted or discussed. No other business shall be considered at this meeting. (Government Code 54956)

Any County Board member may waive the 24-hour written notice requirement prior to the time of the meeting by filing a written waiver of notice with the Superintendent or by being present at the meeting at the time it convenes. (Government Code 54956)

Every notice of a special meeting shall provide an opportunity for members of the public to directly address the County Board concerning any item that has been described in the meeting notice, before or during the item's consideration. (Government Code 54954.3)

An agenda shall with any supporting documents shall be prepared and delivered to the County Board members. The agenda shall be posted according to law.

Emergency Meetings

In the case of an emergency situation for which prompt action is necessary due to the disruption or threatened disruption of public facilities, the County Board may hold an emergency meeting without complying with the 24-hour notice requirement of Government Code section 54956. The County Board shall comply with all other requirements for special meetings during an emergency meeting. (Government Code 54956.5)

An emergency situation means either of the following: (Government Code 54956.5)

1. An emergency, which shall be defined as a work stoppage, crippling activity, or other activity that severely impairs public health and/or safety as determined by a majority of the members of the County Board.

2. A dire emergency, which shall be defined as a crippling disaster, mass destruction, terrorist activity, or threatened terrorist act that poses peril so immediate and significant that requiring the County Board to provide one-hour notice before holding an emergency meeting may endanger the public health and/or safety as determined by a majority of the members of the County Board.

Except in the case of a dire emergency, the County Board president or designee shall give notice of the emergency meeting by telephone at least one hour before the meeting to the local media that have requested notice of special meetings. All telephone numbers provided by the media in the most recent request for notification must be exhausted. If telephone services are not functioning, the notice requirement of one hour is waived and, as soon after the meeting as possible, the County Board shall notify those media representatives of the meeting and shall describe the purpose of the meeting and any action taken by the County Board. In the case of a dire emergency, the County Board president or designee shall give such notice at or near the time notification is given to the other members of the County Board about the meeting. (Government Code 54956.5)

No closed session may be held during an emergency meeting unless agreed to by a two-thirds vote of the County Board members present, or, if less than two-thirds of the County Board members are present, by a unanimous vote of the County Board members present. All other rules governing special meetings shall be observed with the exception of the 24-hour notice. The minutes of the meeting, a list of persons the County Board president or designee notified or attempted to notify, a copy of the roll call vote, and any actions taken at the meeting shall be posted for at least 10 days in a public place as soon after the meeting as possible. (Government Code 54956.5)

Adjourned/Continued Meetings

The County Board may adjourn/continue any regular or special meeting to a later time and location that shall be specified in the order of adjournment. Less than a quorum of the County Board may adjourn such a meeting. If no County Board members are present, the secretary or the clerk may declare the meeting adjourned to a later time and shall give notice in the same manner required for special meetings. (Government Code 54955)

Within 24 hours after the time of adjournment, a copy of the order or notice of adjournment/continuance shall be conspicuously posted on or near the door of the place where the meeting was held. (Government Code 54955)

Study Sessions, Retreats, Public Forums, and Discussion Meetings

The County Board may occasionally convene a study session or public forum to study an issue in more detail or to receive information from staff or feedback from members of the public.

The County Board may also convene a retreat or discussion meeting to discuss roles and relationships.

Public notice shall be given in accordance with law when a quorum of the County Board is attending a study session, retreat, public forum, or discussion meeting. All such meetings shall comply with the Brown Act and shall be held in open session and within the county. Action items shall not be included on the agenda for these meetings.

Other Gatherings

Attendance by a majority of County Board members at any of the following events is not subject to the Brown Act provided that a majority of the County Board members do not discuss specific County Board business among themselves other than as part of the scheduled program: (Government Code 54952.2)

1. A conference or similar public gathering open to the public that involves a discussion of issues of general interest to the public or to county board members
2. An open, publicized meeting organized by a person or organization other than the County Board or YCOE to address a topic of local community concern
3. An open and noticed meeting of another body of the YCOE
4. An open and noticed meeting of a legislative body of another local agency
5. A purely social or ceremonial occasion
6. An open and noticed meeting of a standing committee of the County Board, provided that the County Board members who are not members of the standing committee attend only as observers

(cf. 9130 - Board Committees)

Individual contacts or conversations between a County Board member and any other person are not subject to the Brown Act. (Government Code 54952.2)

Location of Meetings

Meetings shall not be held in a facility that prohibits the admittance of any person on the basis of ancestry or any characteristic listed in Government Code 11135. In addition, meetings shall not be held in a facility which is inaccessible to individuals with disabilities or where members of the public must make a payment or purchase in order to be admitted. (Government Code 54961)

(cf. 0410 - Nondiscrimination in County Office Programs and Activities)

Meetings shall be held within Yolo County, except to do any of the following: (Government Code 54954)

1. Comply with state or federal law or court order or attend a judicial or administrative proceeding to which the YCOE is a party

2. Inspect real or personal property which cannot conveniently be brought into Yolo County, provided that the topic of the meeting is limited to items directly related to the property
3. Participate in meetings or discussions of multiagency significance, provided these meetings are held within one of the other agencies' boundaries, with all participating agencies giving the notice required by law
4. Meet in the closest meeting facility if the YCOE has no meeting facility within its boundaries or if its principal office is located outside Yolo County
5. Meet with elected or appointed state or federal officials when a local meeting would be impractical, solely to discuss legislative or regulatory issues affecting the YCOE over which the state or federal officials have jurisdiction
6. Meet in or near a facility owned by the YCOE but located outside Yolo County, provided the meeting agenda is limited to items directly related to that facility
7. Visit the office of the County Board's legal counsel for a closed session on pending litigation, when doing so would reduce legal fees or costs

Meetings exempted from the boundary requirements, as specified in items #1-7 above, shall still be subject to the notice and open meeting requirements for regular and special meetings when a quorum of the County Board attends the meeting.

If a fire, flood, earthquake, or other emergency renders the regular meeting location unsafe, meetings shall be held for the duration of the emergency at a place designated by the County Board president or designee, who shall so inform all news media who have requested notice of special meetings by the most rapid available means of communication. (Government Code 54954)

Teleconferencing

A teleconference is a meeting of the County Board in which County Board members are in different locations, connected by electronic means through audio and/or video. (Government Code 54953)

The County Board may use teleconferences for all purposes in connection with any meeting within its subject matter jurisdiction. All votes taken during a teleconference meeting shall be by roll call. (Government Code § 54953)

Agendas shall be posted at all teleconference locations and shall list all teleconference locations whenever they are posted elsewhere. Additional teleconference locations may be provided to the public. (Government Code 54953)

During the teleconference, at least a quorum of the members of the County Board shall participate from locations within YCOE boundaries. (Government Code 54953)

All teleconference locations shall be accessible to the public. All teleconferenced meetings shall be conducted in a manner that protects the statutory and constitutional rights of the parties or the

public appearing before the County Board, including the right to address the County Board directly at each teleconference location. (Government Code 54953)

All County Board policies, administrative regulations, and bylaws shall apply equally to meetings that are teleconferenced. The County Board secretary or designee shall facilitate public participation in the meeting at each teleconference location.

The County Board may conduct County Board meetings by teleconference without posting agendas at all teleconference locations, identifying teleconference locations in meeting notices and agendas, allowing public access to each teleconference location, providing an opportunity for members of the public to address the County Board directly at each teleconference location, and ensuring that at least a quorum of the County Board participate from locations within YCOE boundaries, during a proclaimed state of emergency pursuant to Government Code 8625-8629 in any of the following circumstances: (Government Code 54953)

1. State or local officials have imposed or recommended measures to promote social distancing;
2. For the purpose of determining, by majority vote, whether as a result of the emergency meeting in person would present imminent risks to the health or safety of attendees;
3. When it has been determined, by majority vote as described in Item #2 above, that as a result of the emergency meeting in person would present imminent risks to the health or safety of attendees.

To conduct a teleconference meeting for these purposes, the following requirements shall be satisfied: (Government Code 54953)1. The notice and agenda shall be as given and posted as otherwise required by the Brown Act.

2. The notice and agenda of the meeting shall specify the means by which members of the public may access the meeting and offer public comments, including via a call-in or internet-based service option.

Members of the public may be required to register to log in to a meeting when making public comments through an internet web site or other online platform that is operated by a third-party and not under the control of the County Board.

3. Members of the public shall be allowed to access the meeting, and the agenda shall provide an opportunity for members of the public to address the County Board directly pursuant to Government Code 54954.3.
4. Members of the public shall not be required to submit public comments in advance of a County Board meeting and shall be provided an opportunity to address the County Board and offer comments in real time.
5. Public comment periods shall not be closed until the timed public comment period, if such is offered by the County Board, has elapsed or, if not timed, until a reasonable amount of time per agenda item has been allowed.

6. If during a County Board meeting a disruption occurs which prevents YCOE from broadcasting the meeting to members of the public or for members of the public to offer public comments, the County Board shall take no further action on any agenda item until public access via the call-in or internet-based service option to the meeting is restored.

7. Either a two-way audiovisual platform or a two-way telephonic service and live webcasting shall be available to the public for meetings conducted under this section.

A County Board member shall only participate in the meeting remotely under Government Code section 54953 if the following conditions are met: (Government Code 54953)

1. One of the following circumstances apply:

a. The member notifies the County Board at the earliest opportunity possible, including the start of a regular meeting, of their need to participate remotely for *just cause*, including a general description of the circumstances relating to their need to appear remotely at the given meeting.

b. The member requests the County Board allow them to participate in the meeting remotely due to emergency circumstances and the County Board approves the request. The County Board shall request a general description of the circumstances relating to their need to appear remotely at the given meeting. A general description of an item need not exceed 20 words and shall not require the County Board member to disclose any medical diagnosis or disability.

2. The County Board member shall publicly disclose at the meeting before any action is taken, whether any individuals over the age of 18 are present in the room at the remote location with the member, and the general nature of the member's relationship with any such individuals.

3. The County Board member shall participate through both audio and visual technology.

A County Board member shall not participate remotely in meetings for a period of more than three consecutive months or 20% of the regular meetings of the County Board within a calendar year. The provisions of this clause shall not be used by any County Board member for more than two meetings per year.

“Just cause” means:

1. A childcare or caregiving need of a child, parent, grandparent, grandchild, sibling, spouse, or domestic partner that requires them to participate remotely.

2. A contagious illness that prevents a County Board member from attending remotely.

3. A need related to a physical or medical emergency.

4. Travel while on official business of the County Board or another state or local agency.

“Emergency circumstances” means a physical or family medical emergency that prevents a County Board member from attending in person.

Legal References:

Education Code, 1009, 1010, 1011, 1012, 1040-1042

Government Code, 3511.1, 11135, 54950-54963

California Constitution, Article 9, Section 3

United States Code, Title 42 12101-12213

Code of Federal Regulations, Title 28 35.160, 36.303

Court Decisions, Garnier v. Poway Unified School District, No. 17-cv-2215-W (JLB), 2019 WL 4736208 (S.D. Cal. September 26, 2019) Knight First Amendment Institute at Columbia University v. Trump, 928 F.3d 226 (2019) Wolfe v. City of Fremont, (2006) 144 Cal.App. 4th 53344

Attorney General Opinions, 88 Ops.Cal.Atty.Gen. 218 (2005) 84 Ops.Cal.Atty.Gen. 181 (2001) 84 Ops.Cal.Atty.Gen. 30 (2001) Board Bylaws and Policies Manual BB 9320 Yolo County Board of Education Page 7 of 7 79 Ops.Cal.Atty.Gen. 69 (1996) 78 Ops.Cal.Atty.Gen. 327 (1995)

Management Resources:

CSBA Publications The Brown Act: School Boards and Open Meeting Laws, 2019

Institute for Local Government Publications, The ABCs of Open Government Laws

League of California Cities Publications, Open and Public IV: A Guide to the Ralph M. Brown Act Supplement, September 2013, Open and Public IV: A Guide to the Ralph M. Brown Act, rev. July 2010

Websites

CSBA: <http://www.csba.org>

CSBA, GAMUT Meetings:

<http://www.csba.org/ProductsAndServices/AllServices/GamutMeetingsPolicy>

California Attorney General's Office: <http://oag.ca.gov/home>

Institute for Local Government: <http://www.ca-ilg.org>

League of California Cities: <http://www.cacities.org>

ADOPTED: July 23, 1984

REVISED: 04/23/90, 11/16/92, 10/24/94, 06/24/97, 02/15/01, 08/28/12, 5/11/21, 10/10/23

7. INFORMATION ITEMS

7. 1. Empowering Possibilities International Charter (EPIC) Annual Report

Description

Empowering Possibilities International Charter (EPIC) Charter school will present their annual report to the Yolo County Board of Education.

Recommendation

For Information.

Supporting Documents



YCOE COPY - EPIC Annual Report 10.10.2023



YCOE COPY - EPIC Annual Report 10.10.2023

Contact Person

Stan Mojsich, Assistant Superintendent of Equity and Support Services will introduce staff from EPIC to present this item.

Empowering Possibilities International Charter



Annual YCOE Board
Presentation

2023-24



EPIC Good Things!

- CKH National Showcase School (5th Year)
- Exited Comprehensive School Improvement (CSI) due to improved CA Dashboard Indicators
- Enrollment is over 400 students for the first time since 2018
- New TK classroom and program growth
- Increased the Expanded Learning program offerings before and after school and summer program
- Serving 78% of students in free After School Program
- School-wide Building Thinking Classrooms (BTC) school for Mathematics and is considered a model BTC school by SCOE
- Spanish program has grown significantly and now serves 50 K-5 students



Student Enrollment 2023-2024



| Grade | Enrollment | Grade | Enrollment |
|-------|------------|-------|------------|
| TK | 10 | 4 | 45 |
| K | 44 | 5 | 38 |
| 1 | 43 | 6 | 46 |
| 2 | 42 | 7 | 42 |
| 3 | 50 | 8 | 36 |

| | |
|-----------------------|------------|
| Total Enrolled | 396 |
|-----------------------|------------|

Serving Refugee Families and Students

Number of Students Enrolled

396

New to US Schools

110

New to USA are students with a Birth Country outside of the US and US School entry date after January 1, 2022.

| | Birth Country | Country Name | Student Count |
|---|---------------|---------------------------|---------------|
| 1 | UA | Ukraine | 56 |
| 2 | RU | Russian Federation (the) | 47 |
| 3 | BY | Belarus | 3 |
| 4 | MD | Moldova (the Republic of) | 2 |
| 5 | UZ | Uzbekistan | 1 |
| 6 | KZ | Kazakhstan | 1 |

- Successfully collaborating with resettlement agencies, CBOs, churches, and social services to support refugees and newcomer families addressing basic needs, job search, and mental health services (Counselors, Behavior Spec, SEL support) for families
- Classroom lessons for social-emotional skills, school psychologist and counselor support, referrals given for community mental health services
- GCC/EPIC seen as a regional leader in serving the needs of these families

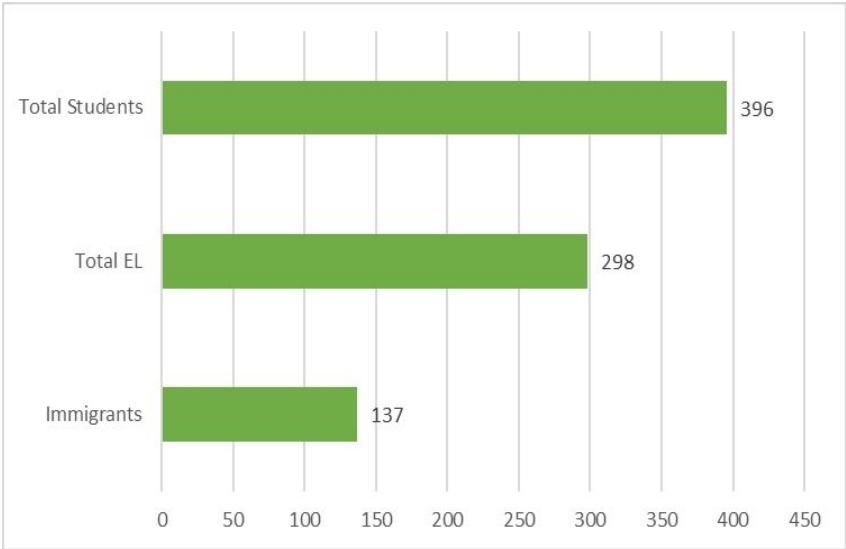
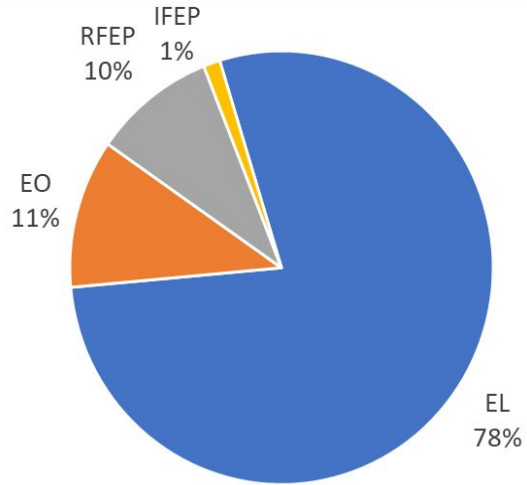
Student Race/Ethnicity

| Race/Ethnicity | EPIC 2021-2022 | EPIC 2022-2023 | EPIC 2023-2024 | EPIC 2023-2024 % | WUSD 2022-2023 | WUSD 2022-2023 % |
|----------------------------------|-------------------|-------------------|-------------------|---------------------|-------------------|---------------------|
| African American | 1 | 0 | 3 | 0.76% | 325 | 4.01% |
| American Indian or Alaska Native | 0 | 2 | 2 | 0.51% | 44 | 0.54% |
| Asian | 3 | 3 | 5 | 1.26% | 1250 | 15.43% |
| Filipino | 2 | 2 | 2 | 0.51% | 151 | 1.86% |
| Hispanic or Latino | 12 | 27 | 26 | 6.57% | 3636 | 44.88% |
| Pacific Islander | 0 | 0 | 1 | 0.25% | 95 | 1.17% |
| White | 280 | 329 | 343 | 86.62% | 2018 | 24.91% |
| Two or More Races | 2 | 7 | 11 | 2.78% | 521 | 6.43% |
| Not Reported | 3 | 4 | 3 | 0.76% | 62 | 0.77% |
| Total | 303 | 374 | 396 | | 8102 | |

Student Subgroups

| Student Subgroup | EPIC 2022-2023 Count | EPIC 2022-2023 Percentage | EPIC 2023-2024 Count | EPIC 2023-2024 Percentage | WUSD 2022-2023 Count | WUSD 2022-2023 Percentage |
|----------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|----------------------------|---------------------------------|
| Socio-Economically Disadvantaged | 247 | 66.04% | 269 | 67.93% | 5480 | 67.64% |
| English Learners | 277 | 74.06% | 298 | 75.25% | 1393 | 17.19% |
| Students with Disabilities | 22 | 5.88% | 23 | 5.81% | 919 | 11.34% |
| Total Enrollment | 374 | | 396 | | 8102 | |

English Learners 2023-24



Student Achievement



Our Priorities



LEARNING



WELL-BEING



LEADERSHIP



ENGAGEMENT



EQUITY



OPPORTUNITIES

Portrait of a GCC Graduate

WORKFORCE & COLLEGE READY

Skills and Competencies
Professional Communicators
Innovative and Creative



PRODUCTIVE CITIZENS

Problem Solver
Cooperative & Collaborative
Leader and Advocate



LIFE READY

Adaptable
Self-Aware
Financially Aware
Empathetic



REFLECTIVE CITIZENS

Curious
Growth-Mindset
Plan for Future



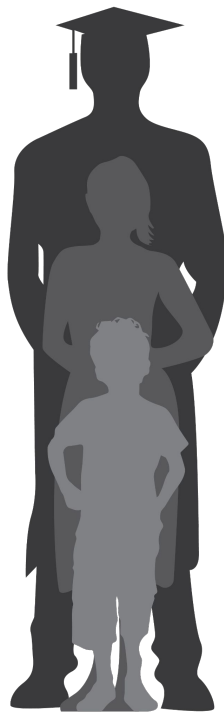
ACADEMICALLY READY

Life-long Learner
Content Knowledge
Digital Literacy
Critical Thinker



GLOBAL CITIZENS

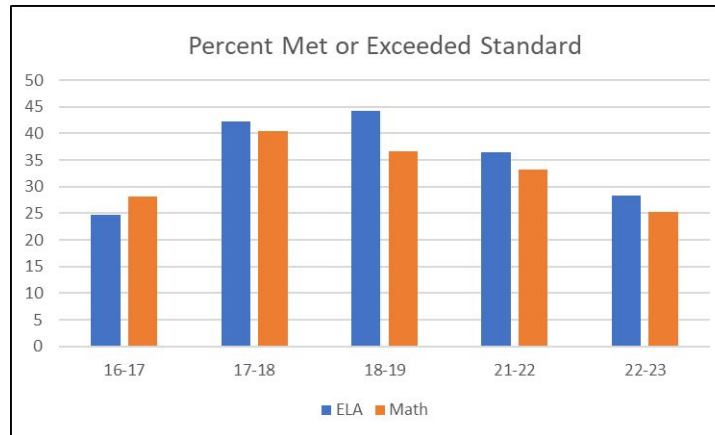
Culturally & Socially Respectful
Service-Oriented
Responsible



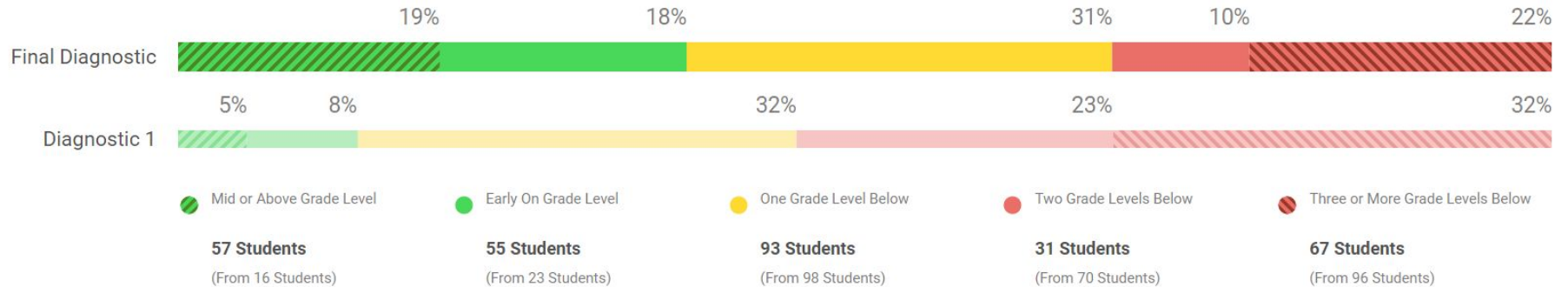
CAASPP DATA

| LEA | 2022-23 Percent Proficient *Met or Exceeded Standard* (Preliminary Data) | 2021-22 Percent Proficient *Met or Exceeded Standard* | 2018-19 Percent Proficient *Met or Exceeded Standard* | 2017-2018 Percent Proficient *Met or Exceeded Standard* | 2016-2017 Percent Proficient *Met or Exceeded Standard* |
|------|---|--|--|--|--|
| EPIC | ELA 28.38% Math 25.29% | ELA 36.45% Math 33.18% | ELA 44.20% Math 36.60% | ELA 42.27% Math 40.44% | ELA 24.73% Math 28.11% |

ELA: -8.07%
Math: -7.89%



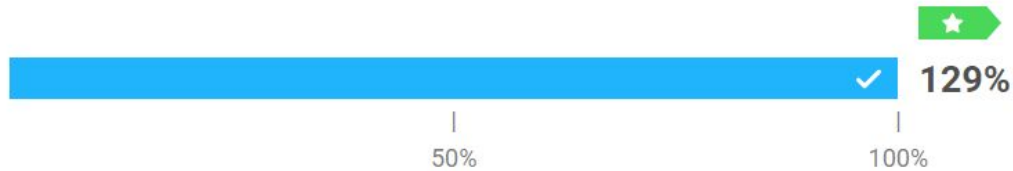
i-READY ELA Diagnostic Assessment 2022-23 End Of Year Results



Responding to ELA Learning Loss 2022-2023 Growth Results

i-Ready Personalized Instruction School-Wide Progress

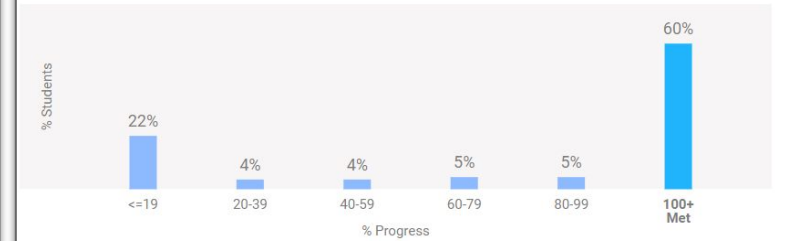
Progress to Annual Typical Growth (Median)



The median percent progress towards Typical Growth for this school is 129%. Typical Growth is the average annual growth for a student at their grade and baseline placement level.

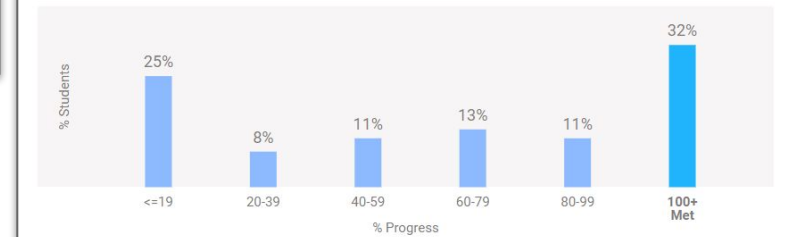
Distribution of Progress to Annual

Typical Growth

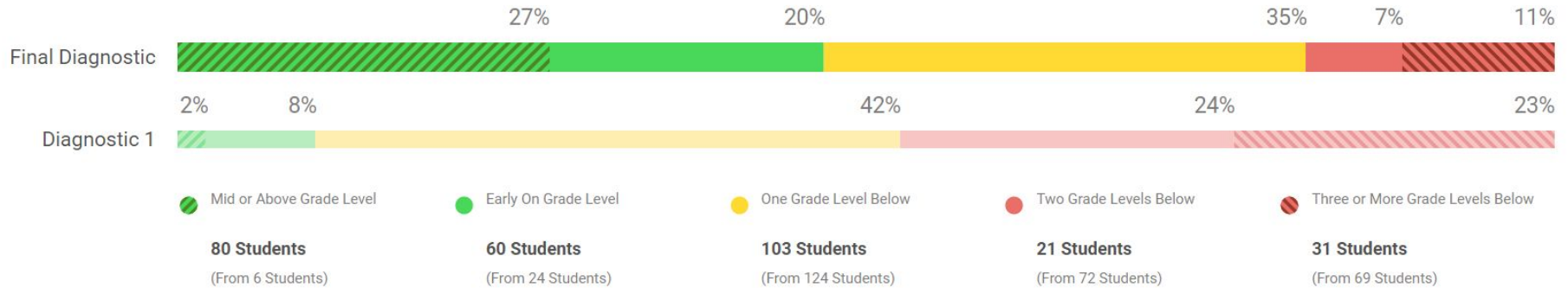


Distribution of Progress to Annual

Stretch Growth®



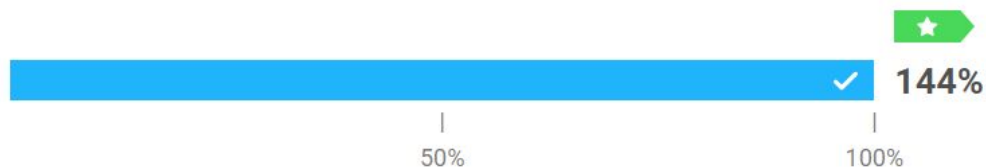
i-READY Math Diagnostic Assessment 2022-23 End Of Year Results



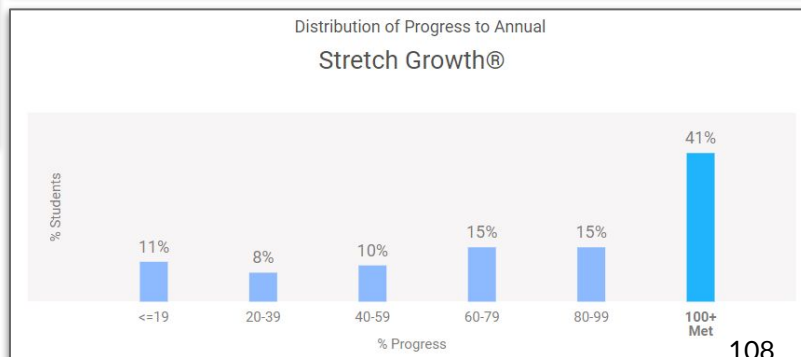
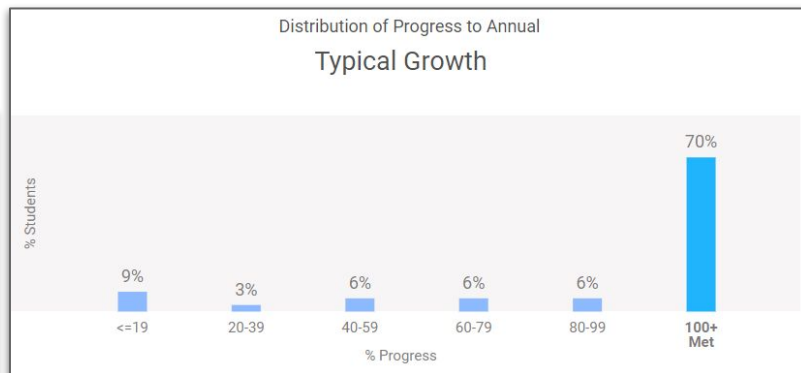
Responding to **MATH** Learning Loss 2022-2023 Growth Results

i-Ready Personalized Instruction School-Wide Progress

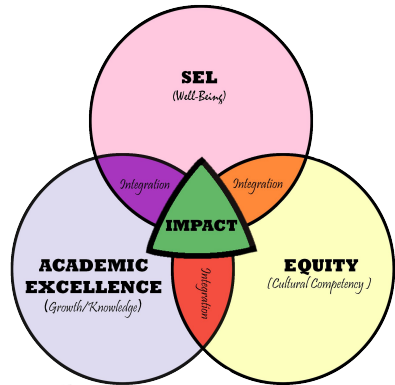
Progress to Annual Typical Growth (Median)



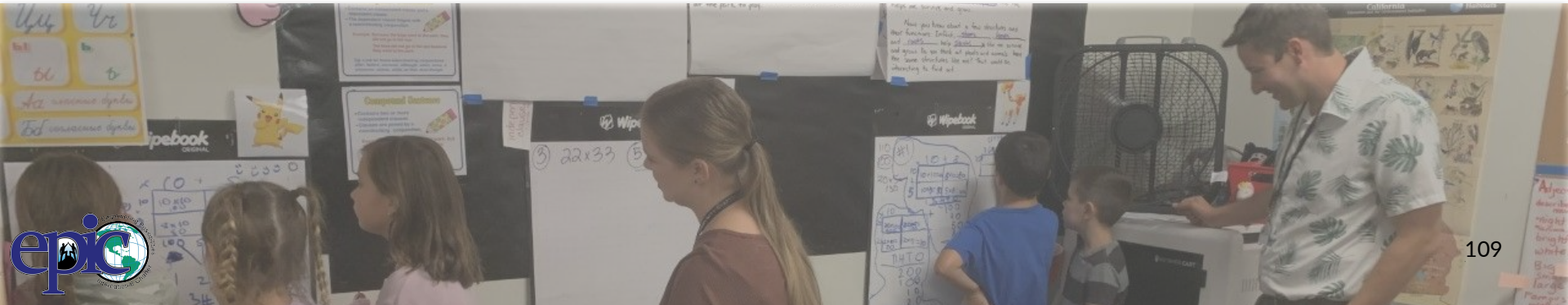
The median percent progress towards Typical Growth for this school is 144%. Typical Growth is the average annual growth for a student at their grade and baseline placement level.



Professional Growth



- Building Thinking Classrooms Model School
- IB Professional Development and Collaboration
- Guided Language Acquisition Design (Project GLAD)
- Focus on Speaking and Listening, ELD supports
- Leadership Blueprint (Admin and Coaches)
 - School Learning Plan
 - Aligned with LCAP, WASC and IB plans
- GCC Learning Cycle



Outreach & Recruitment



Outreach and Recruitment

- Marketing in Multiple Languages in Ethnic Media
- Hosting and Participating at Community Events
- Community Newspaper Advertisement (Southport Magazine, Ledger)
- Local Pre-school and Daycare Providers
- Mail Campaigns
- Digital Marketing and Social Media



Fiscal Highlights

| | Revised Budget 2022-2023 | Unaudited Actuals | Variance |
|------------------------|-----------------------------|-------------------|-------------|
| Revenues | \$8,774,336 | \$9,174,062 | \$399,726 |
| Expenses | \$6,991,403 | \$6,789,580 | (\$201,823) |
| Increase to Net Assets | \$1,782,933 | \$2,384,482 | \$601,549 |
| Beginning Fund Balance | \$2,973,574 | \$2,973,574 | \$0.00 |
| Ending Fund Balance | \$4,756,507 | \$5,358,056 | \$601,549 |

● **Revenue Variance -**

- **\$399,726** increased from our revised budget (Estimated Actuals) to account for the change of the cut to the Art, Music, and Instructional Materials Block Grant and the Learning Recovery Emergency Block Grant

● **Expense Variance -**

- **(\$201,823)** - savings is due to materials and services not materializing in the current year

● **Ending Fund Balance -**

- In result we have a total net increase to fund balance of \$601,549

What's Next?

- Continue outreach to increase cultural diversity among staff and students
- Continue enhancing equity and social emotional learning through Multi-Tiered System of Support (MTSS)
- Sustain IB excellence as a fully-authorized IB World School
- Focus on research-based mathematical best practices
- Implementation of newly adopted curriculum
- Support staff with instructional coaching
- Continue excellence with CKH to support motivation and belonging





Any Questions?

Thank you!

Mr. Jason Sample, Superintendent/CEO
Ms. Omaira Reyna, Chief Business Official
Mrs. Joi Tikoi, Executive Director, Educational Programs
Dr. Jerry Kosch, Principal

7. 2. Head Start/ Early Head Start Reports

Description

The following reports are being presented to the Board as information:

- a. Enrollment update - this is a standing report to the Board (not included)
- b. Program - this is a standing report to the Board (not included)
- c. Financial Reports - this is a standing report to the Board
- d. Policy Council Meeting Agenda - this is a standing report to the Board (not included)
- e. Policy Council Meeting Minutes - this is a standing report to the Board (not included)

Recommendation

For information.

Supporting Documents



August Monthly Financial Report

Contact Person

Shannon McClarin, Director, Early Childhood Education will present this item.

Executive Summary
2023/2024 Fiscal Year
August 2023

| HEAD START & QUALITY IMPROVEMENT/PROGRAMA HEAD START | | | |
|---|----------------------|---------------------|-------------------|
| Resource 5210 & 5219/Recurso 5210 & 5219 | | | |
| CATEGORY/CATEGORIA | Current/ | Year to Date | |
| Revenues/Ingresos: | | \$ 3,415,038.00 | |
| Expenditures/Gastos: | | | |
| Salaries/Salarios | \$ 142,761.50 | \$ | 235,436.14 |
| Benefits/Beneficios | \$ 55,932.24 | \$ | 94,867.78 |
| Supplies/Provisiones | \$ 1,074.89 | \$ | 1,100.99 |
| <i>Parent Activities/Actividades de los padres</i> | \$ - | \$ | 24.30 |
| Site Supplies/Articulos de oficina para el centro | \$ 1,074.89 | \$ | 1,076.69 |
| Contracted Services/Servicios Contratados | \$ 5,889.52 | \$ | 5,716.00 |
| Operations/Gastos de Operacion | \$ 33,426.17 | \$ | 52,436.51 |
| Building/Land Improvements | \$ 10,500.00 | \$ | 10,500.00 |
| Indirect Costs/Costos Indirectos | \$ - | \$ | - |
| Cafeteria Fund/transferencia al fondo del café | \$ 31,814.36 | \$ | 31,814.36 |
| Total Expenditures/Total de Gastos | \$ 281,198.68 | \$ | 431,871.78 |

| EARLY HEAD START & QUALITY IMPROVEMENT/PROGRAMA EARLY HEAD START | | | |
|---|----------------------|---------------------|-------------------|
| Resource 5212 & 5229/Recurso 5212 & 5229 | | | |
| CATEGORY/CATEGORIA | Current/ | Year to Date | |
| Revenues/Ingresos: | | \$ 1,323,330.00 | |
| Expenditures/Gastos: | | | |
| Salaries/Salarios | \$ 45,340.91 | \$ | 85,510.65 |
| Benefits/Beneficios | \$ 17,339.44 | \$ | 32,940.17 |
| Supplies/Provisiones | \$ 483.24 | \$ | 2,663.93 |
| <i>Parent Activities/Actividades de los padres</i> | \$ - | \$ | 24.29 |
| Site Supplies/Articulos de oficina para el centro | \$ 483.24 | \$ | 2,639.64 |
| Contracted Services/Servicios Contratados | \$ 2,053.03 | \$ | 2,060.41 |
| Operations/Gastos de Operacion | \$ 5,985.00 | \$ | 8,737.73 |
| Building/Land Improvements | \$ 80,797.50 | \$ | 80,797.50 |
| Indirect Costs/Costos Indirectos | \$ - | \$ | - |
| Cafeteria Fund/transferencia al fondo del café | | | |
| Total Expenditures/Total de Gastos | \$ 160,655.09 | \$ | 221,366.36 |

| HEAD START T&TA/PROGRAMA HEAD START T & TA | | | |
|---|------------------|---------------------|---------------|
| Resource 5208/Recurso 5208 | | | |
| CATEGORY/CATEGORIA | Current/ | Year to Date | |
| Revenues/Ingresos: | | \$ 34,913.00 | |
| Expenditures/Gastos: | | | |
| Salaries/Salarios | \$ - | \$ | - |
| Benefits/Beneficios | \$ - | \$ | - |
| Supplies/Provisiones | \$ - | \$ | - |
| <i>Parent Activities/Actividades de los padres</i> | \$ - | \$ | - |
| Site Supplies/Articulos de oficina para el centro | \$ - | \$ | - |
| Contracted Services/Servicios Contratados | \$ 589.26 | \$ | 589.26 |
| Operations/Gastos de Operacion | \$ - | \$ | - |
| Indirect Costs/Costos Indirectos | \$ - | \$ | - |
| Total Expenditures/Total de Gastos | \$ 589.26 | \$ | 589.26 |

| EARLY HEAD START T&TA/PROGRAMA EARLY HEAD START T & TA | | | |
|---|------------------|---------------------|---------------|
| Resource 5218/Recurso 5218 | | | |
| CATEGORY/CATEGORIA | Current/ | Year to Date | |
| Revenues/Ingresos: | | \$ 25,983.00 | |
| Expenditures/Gastos: | | | |
| Salaries/Salarios | \$ - | \$ | - |
| Benefits/Beneficios | \$ - | \$ | - |
| Supplies/Provisiones | \$ - | \$ | - |
| <i>Parent Activities/Actividades de los padres</i> | \$ - | \$ | - |
| Site Supplies/Articulos de oficina para el centro | \$ - | \$ | - |
| Contracted Services/Servicios Contratados | \$ 426.70 | \$ | 426.70 |
| Operations/Gastos de Operacion | \$ - | \$ | - |
| Indirect Costs/Costos Indirectos | \$ - | \$ | - |
| Total Expenditures/Total de Gastos | \$ 426.70 | \$ | 426.70 |

| Credit Cards | Monthly Expense |
|---------------------------|------------------------|
| Visa | \$ 8,676.37 |
| Wal-Mart | \$ - |
| Nugget/Food 4 Less | \$ - |
| Interstate Oil | \$ 338.84 |
| Total Credit Cards | \$ 9,015.21 |

| Calculation of In-Kind Contributions | | |
|---|--------------------------------------|-------------------------|
| | Dollars Expended Year-To-Date | In-Kind Required |
| Head Start | \$ 431,871.78 | \$ 107,987.95 |
| HS T & TA | \$ 589.26 | \$ 147.32 |
| Early HS | \$ 221,366.36 | \$ 55,341.59 |
| EHS T & TA | \$ 426.70 | \$ 106.68 |
| Total | \$ 654,254.10 | \$ 163,583.53 |
| Amount Required: | \$ 163,583.53 | |
| Actual In-Kind: | \$ 317,698.87 | |
| *Surplus/(Deficit): | \$ 154,135.35 | |

| Administrative Percent Calculation | |
|---|-----|
| Maximum Percent Allowed | 15% |
| Calculated Percent for the Month | 12% |
| Annual Percentage | 13% |

If deficit: will be returned to Federal Government from unrestricted dollars

**Executive Summary
2023/2024 Fiscal Year
August 2023**

| Program | Working Budget | Current Expenditures | Year-To-Date Expenditures | Encumbered | Balance | % of Budget Spent | % of Budget Encumbered | Unspent or Not Obligated |
|--------------------------------------|---------------------|----------------------|---------------------------|---------------------|---------------------|-------------------|------------------------|--------------------------|
| Head Start/Quality Improvement | \$ 3,415,038 | \$ 281,199 | \$ 431,872 | \$ 2,296,574 | \$ 686,593 | 12.65% | 67.25% | 20.10% |
| Early Head Start/Quality Improvement | \$ 1,323,330 | \$ 160,655 | \$ 221,366 | \$ 809,566 | \$ 292,398 | 16.73% | 61.18% | 22.10% |
| Head Start Supp American Rescue Plan | \$ 123,210 | \$ 19,864 | \$ 69,185 | \$ 47,880 | \$ 6,145 | 56.15% | 38.66% | 4.99% |
| Head Start Non-Competing New | \$ 100,825 | \$ 3,275 | \$ 65,367 | \$ 29,890 | \$ 5,568 | 64.83% | 29.65% | 5.52% |
| Head Start T&TA | \$ 34,913 | \$ 589 | \$ 589 | \$ 10,916 | \$ 23,407 | 1.69% | 31.27% | 67.04% |
| Early Head Start T&TA | \$ 25,983 | \$ 427 | \$ 427 | \$ 10,476 | \$ 15,080 | 1.64% | 40.32% | 58.04% |
| Total Grant | \$ 5,023,299 | \$ 466,008 | \$ 788,806 | \$ 3,205,302 | \$ 1,029,191 | 15.70% | 63.81% | 20.49% |

| Credit Cards | Monthly Expense |
|----------------------------------|--------------------|
| Visa | \$ 8,676.37 |
| Wal-Mart | \$ - |
| Nugget/Food 4 Less | \$ - |
| Interstate Oil | \$ 338.84 |
| Total Credit Card Expense | \$ 9,015.21 |

| Administrative Percent Calculation | |
|---|-----|
| Maximum allowed Administrative Percent: | 15% |
| Calculated Percentage for the Month: | 12% |
| Annual Percentage | 13% |

| Calculation of In-Kind Contributions | | |
|--|----------------------|----------------------|
| | Dollars Expended | |
| | Year-To-Date | In-Kind Required |
| Head Start & Quality Improvement: | \$ 431,871.78 | \$ 107,967.95 |
| Head Start T & TA: | \$ 589.26 | \$ 147.32 |
| Early Head Start & Quality Improvement: | \$ 221,366.36 | \$ 55,341.59 |
| Early Head Start T & TA: | \$ 426.70 | \$ 106.68 |
| Total | \$ 654,254.10 | \$ 163,563.53 |
| | Amount Required: | \$ 163,563.53 |
| | Actual In-Kind: | \$ 317,698.87 |
| | *Surplus/(Deficit): | \$ 154,135.35 |
| If deficit: will be returned to Federal Government from unrestricted dollars | | |

Executive Summary
2023/2024 Fiscal Year
August 2023

Early Head Start & Quality Improvement

Resource 5212 EHS & RS 5229 Quality Budgets

| CATEGORY | Budget | Adjustment | Revised Budget | Actual Current | Expended/Received | | | % |
|---|------------------|------------|------------------|----------------|-------------------|----------------|------------------|----------------|
| | | | | | Year-to-date | Encumbered | Balance | |
| Revenues | | | | | | | | |
| All Other Federal | 1,323,330 | 0 | 1,323,330 | 0 | 0 | 0 | 1,323,330 | 100.00% |
| Prior Year | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| COLA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Revenues | 1,323,330 | 0 | 1,323,330 | 0 | 0 | 0 | 1,323,330 | 100.00% |
| Expenditures | | | | | | | | |
| Salaries | 655,270 | 0 | 655,270 | 45,341 | 85,511 | 412,858 | 156,901 | 23.94% |
| Benefits | 298,102 | 0 | 298,102 | 17,339 | 32,940 | 165,494 | 99,668 | 33.43% |
| Supplies | 56,199 | 0 | 56,199 | 483 | 2,664 | 13,525 | 40,011 | 71.19% |
| Parent Activity Supplies & Food for Parent Meetings | 2,014 | 0 | 2,014 | 0 | 24 | 478 | 1,512 | 75.07% |
| Site Supplies | 54,185 | 0 | 54,185 | 483 | 2,640 | 13,047 | 38,499 | 71.05% |
| Travel & Conference | 12,133 | 0 | 12,133 | 975 | 975 | 2,455 | 8,704 | 71.74% |
| Dues & Memberships | 1,864 | 0 | 1,864 | 777 | 777 | 0 | 1,087 | 58.34% |
| Insurance | 6,051 | 0 | 6,051 | 0 | 0 | 0 | 6,051 | 100.00% |
| Operations and Housekeeping | 3,306 | 0 | 3,306 | 5 | 5 | 581 | 2,720 | 82.28% |
| Rentals, Leases, Repairs & Noncapitalized | | | | | | | | |
| Improvements | 2,200 | 0 | 2,200 | 0 | 0 | 239 | 1,961 | 89.13% |
| Direct Costs for Transfer of Services | 52,270 | 0 | 52,270 | 4,229 | 6,982 | 0 | 45,288 | 86.64% |
| Professional/Contracted Services & Operating | | | | | | | | |
| Expenditures | 104,270 | 0 | 104,270 | 2,053 | 2,060 | 73,585 | 28,625 | 27.45% |
| Intergovernmental Fees | 3,410 | 0 | 3,410 | 0 | 0 | 1,040 | 2,370 | 69.49% |
| Indirect Costs | 115,692 | 0 | 115,692 | 0 | 0 | 0 | 115,692 | 100.00% |
| Equipment | 0 | 0 | 0 | 80,798 | 80,798 | 118,570 | (199,368) | #DIV/0! |
| Land Improvements | 12,563 | 0 | 12,563 | 8,656 | 8,656 | 21,218 | (17,311) | |
| Total Expenditures | 1,323,330 | 0 | 1,323,330 | 160,655 | 221,366 | 809,566 | 292,398 | 22.10% |

Executive Summary
2023/2024 Fiscal Year
Agosto 2023

PROGRAMA EARLY HEAD START
PRESUPUESTO DEL AÑO FISCAL 2022/2023

| Recurso 5212 & 5229 | | Presupuesto | Ajustes | Presupuesto Revisado | Actual | Gastado/Recibido | | Balance | % |
|---------------------|--|------------------|----------|----------------------|----------------|-------------------|----------------|------------------|----------------|
| CATEGORÍA | | | | | | Lo que va del año | Sobrecargado | | % |
| Ingresos: | | | | | | | | | |
| | Todos los otros Federales | 1,323,330 | 0 | 1,323,330 | 0 | 0 | 0 | 1,323,330 | 100.00% |
| | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | Total de Ingresos | 1,323,330 | 0 | 1,323,330 | 0 | 0 | 0 | 1,323,330 | 100.00% |
| Gastos: | | | | | | | | | |
| | Salarios | 655,270 | 0 | 655,270 | 45,341 | 85,511 | 412,858 | 156,901 | 23.94% |
| | Beneficios | 298,102 | 0 | 298,102 | 17,339 | 32,940 | 165,494 | 99,668 | 33.43% |
| | Provisiones | 56,199 | 0 | 56,199 | 483 | 2,664 | 13,525 | 40,011 | 71.19% |
| | <i>Articulos para las actividades de los padres y comida para las juntas</i> | 2,014 | 0 | 2,014 | 0 | 24 | 478 | 1,512 | 75.07% |
| | <i>Articulos de oficina para el centro</i> | 54,185 | 0 | 54,185 | 483 | 2,640 | 13,047 | 38,499 | 71.05% |
| | Viaje y Conferencia | 12,133 | 0 | 12,133 | 975 | 975 | 2,455 | 8,704 | 72% |
| | Cuotas y Membresias | 1,864 | 0 | 1,864 | 777 | 777 | 0 | 1,087 | 58% |
| | Seguro | 6,051 | 0 | 6,051 | 0 | 0 | 0 | 6,051 | 100% |
| | Operations and Housekeeping | 3,306 | 0 | 3,306 | 5 | 5 | 581 | 2,720 | 82% |
| | Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas | 2,200 | 0 | 2,200 | 0 | 0 | 239 | 1,961 | 89% |
| | Costos Directos para Transferencias de Servicios | 52,270 | 0 | 52,270 | 4,229 | 6,982 | 0 | 45,288 | 87% |
| | Servicios Profesionales/Contratados y Gastos de | 104,270 | 0 | 104,270 | 2,053 | 2,060 | 73,585 | 28,625 | 27% |
| | Cuotas Intergubernamentales | 3,410 | 0 | 3,410 | 0 | 0 | 1,040 | 2,370 | 69% |
| | Gastos Indirectos | 115,692 | 0 | 115,692 | 0 | 0 | 0 | 115,692 | 100% |
| | Equipment | 0 | 0 | 0 | 80,798 | 80,798 | 118,570 | (199,368) | #DIV/0! |
| | Total de Gastos | 1,323,330 | 0 | 1,323,330 | 160,655 | 221,366 | 809,566 | 292,398 | 22% |

Executive Summary
2023/2024 Fiscal Year
August 2023

HEAD START T&TA

| Resource 5208 | | Expended/Received | | | | | | | |
|---|---------------|-------------------|----------------|------------|--------------|---------------|---------------|----------------|--|
| CATEGORY | Budget | Adjustment | Revised Budget | Current | Year-to-date | Encumbered | Balance | % % | |
| Revenues | | | | | | | | | |
| All Other Federal | 34,913 | 0 | 34,913 | 0 | 0 | 0 | 34,913 | 100.00% | |
| COLA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Total Revenues | 34,913 | 0 | 34,913 | 0 | 0 | 0 | 34,913 | 100.00% | |
| Expenditures | | | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| Supplies | 2,990 | 0 | 2,990 | 0 | 0 | 1,881 | 1,109 | 37.10% | |
| Parent Activity Supplies & Food for Parent Meetings | 509 | 0 | 509 | 0 | 0 | 0 | 509 | 100.00% | |
| Site Supplies | 2,481 | 0 | 2,481 | 0 | 0 | 1,881 | 600 | 24.20% | |
| Travel & Conference | 25,989 | 0 | 25,989 | 0 | 0 | 6,140 | 19,849 | 76.38% | |
| Contracted Services | 5,934 | 0 | 5,934 | 589 | 589 | 2,896 | 2,449 | 41.27% | |
| Indirect Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| Total Expenditures | 34,913 | 0 | 34,913 | 589 | 589 | 10,916 | 23,407 | 67.04% | |

Executive Summary
2023/2024 Fiscal Year
Agosto 2023

PROGRAMA HEAD START T&TA

| Recurso 5208 | | Presupuesto | Ajustes | Presupuesto Revisado | Actual | Gastado/Recibido | | Balance | % |
|------------------|--|---------------|----------|----------------------|------------|-------------------|---------------|---------------|-------------|
| CATEGORIA | | | | | | Lo que va del año | Sobrecargado | | % |
| Ingresos: | | | | | | | | | |
| | Todos los otros Federales | 34,913 | 0 | 34,913 | 0 | 0 | 0 | 34,913 | 100% |
| | COLA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total de Ingresos | 34,913 | 0 | 34,913 | 0 | 0 | 0 | 34,913 | 100% |
| Gastos: | | | | | | | | | |
| | Salarios | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Beneficios | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Provisiones | 2,990 | 0 | 2,990 | 0 | 0 | 1,881 | 1,109 | 37% |
| | <i>Articulos para las actividades de los padres y comida para las juntas</i> | 509 | 0 | 509 | 0 | 0 | 0 | 509 | 100% |
| | <i>Articulos de oficina para el centro</i> | 2,481 | 0 | 2,481 | 0 | 0 | 1,881 | 600 | 24% |
| | Viaje y Conferencia | 25,989 | 0 | 25,989 | 0 | 0 | 6,140 | 19,849 | 76% |
| | Servicios Contratados | 5,934 | 0 | 5,934 | 589 | 589 | 2,896 | 2,449 | 41% |
| | Gastos Indirectos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| | Total de Gastos | 34,913 | 0 | 34,913 | 589 | 589 | 10,916 | 23,407 | 67% |

Executive Summary
2023/2024 Fiscal Year
August 2023

HEAD START & QUALITY IMPROVEMENT

Resource 5210 HS & Quality Improvement RS 5219

| CATEGORY | Budget | Adjustment | Revised Budget | Current | Expended/Received | | | Balance | % % |
|--|-----------|------------|----------------|---------|-------------------|------------|-----------|----------|--------|
| | | | | | Year-to-date | Encumbered | | | |
| Revenues | | | | | | | | | |
| All Other Federal | 3,415,038 | 0 | 3,415,038 | 0 | 0 | 0 | 3,415,038 | 100.00% | |
| Indirect | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| COLA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| Total Revenues | 3,415,038 | 0 | 3,415,038 | 0 | 0 | 0 | 3,415,038 | 100.00% | |
| Expenditures: | | | | | | | | | |
| Salaries | 1,570,004 | 0 | 1,570,004 | 142,762 | 235,436 | 1,318,560 | 16,008 | 1.02% | |
| Benefits | 761,855 | 0 | 761,855 | 55,932 | 94,868 | 542,477 | 124,510 | 16.34% | |
| Supplies | 176,177 | 0 | 176,177 | 1,075 | 1,101 | 33,842 | 141,234 | 80.17% | |
| Parent Activity Supplies & Food for Parent Meetings | 2,931 | 0 | 2,931 | 0 | 24 | 2,860 | 47 | 1.60% | |
| Site Supplies | 173,246 | 0 | 173,246 | 1,075 | 1,077 | 30,982 | 141,187 | 81.50% | |
| Travel & Conference | 26,956 | 0 | 26,956 | 3,116 | 3,116 | 3,296 | 20,544 | 76.21% | |
| Dues & Memberships | 6,506 | 0 | 6,506 | 2,753 | 2,753 | 0 | 3,753 | 57.68% | |
| Insurance | 13,568 | 0 | 13,568 | 0 | 0 | 0 | 13,568 | 100.00% | |
| Operations & Housekeeping | 1,174 | 0 | 1,174 | 3 | 3 | 2,287 | (1,116) | -95.09% | |
| Rentals, Leases, Repairs & Noncapitalized Improvements | 10,921 | 0 | 10,921 | 52 | 719 | 7,526 | 2,676 | 24.50% | |
| Direct Costs for Transfer of Services | 309,207 | 0 | 309,207 | 27,338 | 45,608 | 0 | 263,599 | 85.25% | |
| Professional/Contracted Services & Operating Expenditures | 215,193 | 0 | 215,193 | 5,690 | 5,716 | 326,106 | (116,629) | -54.20% | |
| Intergovernmental Fees | 12,355 | 0 | 12,355 | 163 | 236 | 4,103 | 8,015 | 64.88% | |
| Equipment | 0 | 0 | 0 | 10,500 | 10,500 | 13,500 | (24,000) | #DIV/0! | |
| Indirect Costs | 298,559 | 0 | 298,559 | 0 | 0 | 0 | 298,559 | 100.00% | |
| Improvements | 12,563 | 0 | 12,563 | 31,814 | 31,814 | 44,877 | (64,128) | -510.45% | |
| Total Expenditures | 3,415,038 | 0 | 3,415,038 | 281,199 | 431,872 | 2,296,574 | 686,593 | 20.10% | |

Executive Summary
2023/2024 Fiscal Year
Agosto 2023

PROGRAMA HEAD START

| Recurso 5210 | CATEGORÍA | Presupuesto | Ajustes | Presupuesto Revisado | Actual | Gastado/Recibido | | Balance | % % |
|------------------|--|------------------|----------|----------------------|----------------|-------------------|------------------|------------------|-------------|
| | | | | | | Lo que va del año | Sobrecargado | | |
| Ingresos: | | | | | | | | | |
| | Todos los otros Federales | 3,415,038 | 0 | 3,415,038 | 0 | 0 | 0 | 3,415,038 | 100% |
| | COLA | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| | Total Revenues/Total de Ingresos | 3,415,038 | 0 | 3,415,038 | 0 | 0 | 0 | 3,415,038 | 100% |
| Gastos: | | | | | | | | | |
| | Salarios | 1,570,004 | 0 | 1,570,004 | 142,762 | 235,436 | 1,318,560 | 16,008 | 1% |
| | Beneficios | 761,855 | 0 | 761,855 | 55,932 | 94,868 | 542,477 | 124,510 | 16% |
| | Provisiones | 176,177 | 0 | 176,177 | 1,075 | 1,101 | 33,842 | 141,234 | 80% |
| | <i>Articulos para las actividades de los padres y comida para las juntas</i> | 2,931 | 0 | 2,931 | 0 | 24 | 2,860 | 47 | 2% |
| | <i>Articulos de oficina para el centro</i> | 173,246 | 0 | 173,246 | 1,075 | 1,077 | 30,982 | 141,187 | 81% |
| | Viaje y Conferencia | 26,956 | 0 | 26,956 | 3,116 | 3,116 | 3,296 | 20,544 | 76% |
| | Cuotas y Membresias | 6,506 | 0 | 6,506 | 2,753 | 2,753 | 0 | 3,753 | 58% |
| | Seguro | 13,568 | 0 | 13,568 | 0 | 0 | 0 | 13,568 | 100% |
| | | 1,174 | 0 | 1,174 | 3 | 3 | 2,287 | (1,116) | -95% |
| | Rentas, Arrendamientos, Reparaciones y Mejoras No-Capitalizadas | 10,921 | 0 | 10,921 | 52 | 719 | 7,526 | 2,676 | 24% |
| | Costos Directos para Transferencias de Servicios Profesionales/Contratados y Gastos de Operación | 309,207 | 0 | 309,207 | 27,338 | 45,608 | 0 | 263,599 | 85% |
| | Operación | 215,193 | 0 | 215,193 | 5,690 | 5,716 | 326,106 | (116,629) | -54% |
| | Cuotas Intergubernamentales | 12,355 | 0 | 12,355 | 163 | 236 | 4,103 | 8,015 | 65% |
| | Mejoras a los Terrenos | 0 | 0 | 0 | 10,500 | 10,500 | 13,500 | (24,000) | #DIV/0! |
| | Gastos Indirectos | 298,559 | 0 | 298,559 | 0 | 0 | 0 | 298,559 | 100% |
| | transferencia al fondo del café | 12,563 | 0 | 12,563 | 31,814 | 31,814 | 44,877 | (64,128) | -510% |
| | | | | | | | | | 0% |
| | Total de Gastos | 3,415,038 | 0 | 3,415,038 | 281,199 | 431,872 | 2,296,574 | 686,593 | 20% |

Executive Summary
2023/2024 Fiscal Year
August 2023

EARLY HEAD START T&TA

Resource 5218

| CATEGORY | Budget | Adjustment | Revised Budget | Current | Expended/Received | | | % |
|---|--------|------------|----------------|---------|-------------------|------------|---------|---------|
| | | | | | Year-to-date | Encumbered | Balance | |
| Revenues | | | | | | | | |
| All Other Federal | 25,983 | 0 | 25,983 | 0 | 0 | 0 | 25,983 | 100.00% |
| Total Revenues | 25,983 | 0 | 25,983 | 0 | 0 | 0 | 25,983 | 100.00% |
| Expenditures | | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 2,262 | 0 | 2,262 | 0 | 0 | 1,362 | 900 | 39.80% |
| Parent Activity Supplies & Food for Parent Meetings | 300 | 0 | 300 | 0 | 0 | 0 | 300 | 100.00% |
| Site Supplies | 1,962 | 0 | 1,962 | 0 | 0 | 1,362 | 600 | 30.59% |
| Travel & Conference | 19,570 | 0 | 19,570 | 0 | 0 | 7,550 | 12,020 | 61.42% |
| Contracted Services | 4,151 | 0 | 4,151 | 427 | 427 | 1,564 | 2,160 | 52.04% |
| Indirect Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Total Expenditures | 25,983 | 0 | 25,983 | 427 | 427 | 10,476 | 15,080 | 58.04% |

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Executive Summary
2023/2024 Fiscal Year
Agosto 2023

PROGRAMA EARLY HEAD START T&TA

| Recurso 5218 | Presupuesto | Ajustes | Presupuesto Revisado | Actual | Lo que va del año | Gastado/Recibido Sobrecargado | Balance | % % |
|--|-------------|---------|----------------------|--------|-------------------|----------------------------------|---------|---------|
| CATEGORÍA | | | | | | | | |
| Ingresos: | | | | | | | | |
| Todos los otros Federales | 25,983 | 0 | 25,983 | 0 | 0 | 0 | 25,983 | 100% |
| Total de Ingresos | 25,983 | 0 | 25,983 | 0 | 0 | 0 | 25,983 | 100% |
| Gastos: | | | | | | | | |
| Salarios | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Beneficios | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Provisiones | 2,262 | 0 | 2,262 | 0 | 0 | 1,362 | 900 | 40% |
| <i>Articulos para las actividades de los padres y comida para las juntas</i> | 300 | 0 | 300 | 0 | 0 | 0 | 300 | 100% |
| <i>Articulos de oficina para el centro</i> | 1,962 | 0 | 1,962 | 0 | 0 | 1,362 | 600 | 31% |
| Viaje y Conferencia | 19,570 | 0 | 19,570 | 0 | 0 | 7,550 | 12,020 | 61% |
| Servicios Contratados | 4,151 | 0 | 4,151 | 427 | 427 | 1,564 | 2,160 | 52% |
| Gastos Indirectos | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Total de Gastos | 25,983 | 0 | 25,983 | 427 | 427 | 10,476 | 15,080 | 58% |

Executive Summary
2022/2023 Fiscal Year
2023

HEAD START SUPP AMERICAN RESCUE PLAN

Resource 5246

| CATEGORY | Budget | Adjustment | Revised Budget | Current | Expended/Received | | | % |
|---|---------|------------|----------------|---------|-------------------|------------|---------|---------|
| | | | | | Year-to-date | Encumbered | Balance | |
| Revenues | | | | | | | | |
| All Other Federal | 123,210 | 0 | 123,210 | 0 | 35,361 | 0 | 87,849 | 71.30% |
| All other Fed Rev Carryover | | | | 0 | 0 | 0 | 0 | |
| Total Revenues | 123,210 | 0 | 123,210 | 0 | 35,361 | 0 | 87,849 | 71.30% |
| Expenditures | | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Supplies | 73,475 | 0 | 73,475 | 19,864 | 51,058 | 22,090 | 326 | 0.44% |
| <i>Parent Activity Supplies & Food for Parent Meetings</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| <i>Site Supplies</i> | 73,475 | 0 | 73,475 | 19,864 | 51,058 | 22,090 | 326 | 0.44% |
| Travel & Conference | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Rentals, Leases, Repairs & Noncapitalized Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Contracted Services | 40,424 | 0 | 40,424 | 0 | 14,634 | 25,790 | 1 | 0.00% |
| Building & Improvements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Other Transfers & Indirect Total | 9,311 | 0 | 9,311 | 0 | 3,493 | 0 | 5,818 | 62.49% |
| Total Expenditures | 123,210 | 0 | 123,210 | 19,864 | 69,185 | 47,880 | 6,145 | 4.99% |

Executive Summary
2022/2023 Fiscal Year
2023

HEAD START NON-COMPETING NEW

Resource 5256

| CATEGORY | Expended/Received | | | | | | | | |
|---|-------------------|------------|----------------|---------|--------------|------------|---------|---------|--|
| | Budget | Adjustment | Revised Budget | Current | Year-to-date | Encumbered | Balance | % | |
| Revenues | | | | | | | | | |
| All Other Federal | 100,825 | 0 | 100,825 | 0 | 62,092 | 0 | 38,733 | 38.42% | |
| All other Fed Rev Carryover | 0 | | 0 | 0 | 0 | 0 | 0 | | |
| Total Revenues | 100,825 | 0 | 100,825 | 0 | 62,092 | 0 | 38,733 | 38.42% | |
| Expenditures | | | | | | | | | |
| Salaries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| Benefits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% | |
| Supplies | 22,465 | 0 | 22,465 | 0 | 22,465 | 0 | 0 | 0.00% | |
| <i>Parent Activity Supplies & Food for Parent Meetings</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| <i>Site Supplies</i> | 22,465 | 0 | 22,465 | 0 | 22,465 | 0 | 0 | 0.00% | |
| Travel & Conference | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! | |
| Rentals, Leases, Repairs & Noncapitalized Improvements | | | | | | | | | |
| Contracted Services | 28,115 | 0 | 28,115 | 3,275 | 20,880 | 7,235 | 0 | 0.00% | |
| Other Transfers & Indirect Costs | 9,959 | 0 | 9,959 | 0 | 4,392 | 0 | 5,567 | 55.90% | |
| Equipment | 40,286 | | 40,286 | 0 | 17,631 | 22,655 | 0 | | |
| Total Expenditures | 100,825 | 0 | 100,825 | 3,275 | 65,367 | 29,890 | 5,568 | 5.52% | |

HEAD START/EARLY HEAD START
 CREDIT CARD REPORT

| MANAGER | VISA |
|------------------------------------|--------------------|
| Shannon McClarin | |
| Travel/Conference | \$ - |
| Center Supplies | \$ 8,079.93 |
| TOTAL | \$ 8,079.93 |
| Gustavo Melgoza | |
| Travel/Conference | \$ - |
| Center Supplies | \$ 261.08 |
| TOTAL | \$ 261.08 |
| Katrina Hopkins | |
| Travel/Conference | \$ - |
| Center Supplies | \$ 335.36 |
| TOTAL | \$ 335.36 |
| Jade Meihl | |
| Travel/Conference | |
| Center Supplies | |
| TOTAL | \$ - |
| Naomi Gonzalez | |
| Travel/Conference | |
| Center Supplies | |
| TOTAL | \$ - |
| Connie Luna | |
| Travel/Conference | \$ - |
| Center Supplies | |
| TOTAL | \$ - |
| Nicole Castrejon | |
| Travel/Conference | \$ - |
| Center Supplies | |
| | \$ - |
| VISA Grand Total | \$ 8,676.37 |
| Nugget/Food4Less | \$ - |
| InterState Oil | \$ 338.84 |
| TOTAL MONTHLY EXPENDITURES: | \$ 9,015.21 |

**Credit card statements available upon request

Programas Head Start/Early Head Start
 REPORTE DE TARJETAS DE CRÉDITO
 Año FISCAL 2022/2023

| SUPERVISOR | VISA |
|---------------------------|--------------------|
| Shannon McClarin | |
| Viaje/Conferencia | \$ - |
| Artículos para el centro | \$ 8,079.93 |
| | <u>\$ 8,079.93</u> |
| Gustavo Melgoza | |
| Viaje/Conferencia | \$ - |
| Artículos para el centro | \$ 261.08 |
| Total | <u>\$ 261.08</u> |
| Katrna Hopkins | |
| Viaje/Conferencia | \$ - |
| Artículos para el centro | \$ 335.36 |
| Total | <u>\$ 335.36</u> |
| Jade Mehl | |
| Viaje/Conferencia | \$ - |
| Artículos para oficina | \$ - |
| Total | <u>\$ -</u> |
| Naomi Gonzalez | |
| Viaje/Conferencia | \$ - |
| Artículos para oficina | \$ - |
| Total | <u>\$ -</u> |
| Connie Luna | |
| Viaje/conferencia | \$ - |
| Artículos para oficina | \$ - |
| Total | <u>\$ -</u> |
| Nicole Castrejon | |
| Viaje/conferencia | \$ - |
| Artículos para oficina | \$ - |
| Total | <u>\$ -</u> |
| VISA Grand Total | \$ 8,676.37 |
| NUGGET/FOOD 4 LESS | \$ - |
| INTERSTATE OIL | \$ 338.84 |

Total de Gastos Mensuales: \$ 9,015.21 ***

***Estados de cuenta de las tarjetas de crédito, están desresponsables, si son solicitadas.

Headstart / Early Head Start

Step 1: Calculate % rent is administrative expense

| Administrative Square Footage | Total Square Footage | % of Total Square Footage | Plant Services Charges (FN 8000-8999) | % of Rent allocated to Admin |
|-------------------------------|----------------------|---------------------------|---------------------------------------|------------------------------|
| - | - | #DIV/0! | \$ - | #DIV/0! |

| Dual Facility Costs - All Sites - July thru June | | | | |
|--|----------------------|---------------------------|---------------------------------------|------------------------------|
| Administrative Square Footage | Total Square Footage | % of Total Square Footage | Plant Services Charges (FN 8000-8999) | % of Rent allocated to Admin |
| 360.00 | 22,125.00 | 0.013145 | \$ 95,425.04 | \$ 1,254.35 |

Step 2: Calculate maximum administrative expenses allowed for 15%

| | | |
|------------------------------------|---------------|-------------------|
| Federal Share | \$ 442,869.73 | All Grants |
| Required 20 percent NFS | \$ 110,717.43 | Non Federal Share |
| Total Approved Costs | \$ 553,587.16 | |
| 15% Administrative Cost Limitation | \$ 83,038.07 | |

Step 3: Identify total administrative expenses

| | | |
|---------------------|--------------|---------------------------------|
| Dual Facility Costs | \$ 1,254.35 | Per Above Calculation in step 1 |
| School Admin | \$ 22,031.06 | Staff charged to Administration |
| General Admin | \$ 28,994.70 | Indirect |
| Total | \$ 52,280.11 | |

| | |
|------------------------------------|---------------|
| Grant Expenditures | \$ 311,101.90 |
| Less Capital Outlay | \$ - |
| = Expenditures subject to indirect | \$ 311,101.90 |

| | |
|-------------------------------|--------------|
| Currently Charged Admin Costs | \$ 52,280.11 |
| In-Kind Indirect | \$ - |
| In - Kind Administrative | \$ - |
| Administrative Total | \$ 52,280.11 |

Step 4: Calculate actual administrative percentage and verify less or equal to 15%

| | |
|---|-----|
| Maximum allowed Administrative Percent: | 15% |
| Calculated Percentage to date: | 9% |

August 2023

Calculation of Administrative Salaries

| | | |
|----|------------------|---|
| \$ | 11,361.71 | Per Budget Report Object code 1xxx |
| \$ | 9,174.30 | Per Budget Report Object code 2xxx |
| \$ | 8,205.50 | Per Budget Report Object code 3xxx |
| \$ | <u>28,741.51</u> | Total Salary Costs Charged to Admin |
| | | |
| \$ | 28,741.51 | Per Employer Paid Benefit History Report |
| | | Adjustments - See FAR110 Report for Details |
| \$ | <u>28,741.51</u> | |

Salary Costs that should be Program Support

| | | |
|----|------------------|--|
| \$ | 28,741.51 | Total 1-6xxx admin costs from Budget Report |
| \$ | 2,501.56 | Less 50% - Vanessa Lopez Program Support |
| | | Less 50% Kathleen Glassman - Program Support |
| \$ | - | Less 50% Ehteram Hashemipour - Program Support |
| \$ | 1,709.90 | Less 50% Yolizma Villegas Flores - Program Support |
| | | Less 50% Sue Lomax - Program Support |
| \$ | 2,498.99 | Less 50% Maria Cardenas - Program Support |
| \$ | - | Less 50% Angelica Lara - Intern |
| | | Less 50% Andres Martinez - Program Support |
| | | Less 50% Kim Magallanes - Program Support |
| \$ | <u>22,031.06</u> | Total Administrative Costs |

**Executive Summary
2023/2024 Fiscal Year
August 2023**

HEAD START/EARLY HEAD START

| Month | Year | Location | | | | | | | | | | Grand Total |
|-----------|------|---------------|--------------|-----------|---------|-------|------------|--------------------|-------------|-----------|------|---------------|
| | | Other | Alyce Norman | Itinerant | Esparto | Lemen | Montgomery | Prairie/Plainfield | WCC/Winters | Greengate | | |
| July | 2023 | \$ 16,147.65 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 16,147.65 |
| August | 2023 | \$ 301,551.22 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 301,551.22 |
| September | 2023 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| October | 2023 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| November | 2023 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| December | 2023 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| January | 2024 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| February | 2024 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| March | 2024 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| April | 2024 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| May | 2024 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| June | 2024 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | \$ 317,698.87 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 317,698.87 |

Total Contribution Due based on actual dollars claimed:

| | Dollars Expended as of 7/31/23 | In-Kind Required |
|---|--------------------------------|-------------------|
| Head Start & Quality Improvement: | 431,871.78 | 107,967.95 |
| Head Start T & TA: | 589.26 | 147.32 |
| Early Head Start & Quality Improvement: | 221,366.36 | 55,341.59 |
| Early Head Start T & TA: | 426.70 | 106.68 |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total: | 654,254.10 | 163,563.53 |

Amount Required: 163,563.53
Actual In-Kind: 317,698.87

*Surplus(Deficit): 154,135.35

Surplus(Deficit): 154,135.35

If deficit: will be returned to Federal Government from unrestricted dollars

**Headstart / Early Head Start
2022/2023 Fiscal Year
Administrative Percentage Calculation
July 1, 2023 - June 30, 2024**

Step 1: Calculate % rent is administrative expense

| Administrative Square Footage | Total Square Footage | % of Total Square Footage | Plant Services Charges (FN 8000-8999) | % of Rent allocated to Admin |
|-------------------------------|----------------------|---------------------------|---------------------------------------|------------------------------|
| 1,440.00 | 130,680.00 | 0.011019 | \$ - | \$ - |

| Dual Facility Costs - All Sites July thru June | | | | |
|--|----------------------|---------------------------|---------------------------------------|------------------------------|
| Administrative Square Footage | Total Square Footage | % of Total Square Footage | Plant Services Charges (FN 8000-8999) | % of Rent allocated to Admin |
| 360.00 | 22,125.00 | 0.013145 | \$ 113,735.59 | \$ 1,495.04 |

Step 2: Calculate maximum administrative expenses allowed for 15%

| | | |
|------------------------------------|----------------------|-------------------|
| Federal Share | \$ 654,254.10 | All Grants |
| Required 20 percent NFS | \$ 163,563.53 | Non Federal Share |
| Total Approved Costs | \$ 817,817.63 | |
| 15% Administrative Cost Limitation | <u>\$ 122,672.64</u> | |

Step 3: Identify total administrative expenses

| | | |
|---------------------|----------------------|---------------------------------|
| Dual Facility Costs | \$ 1,495.04 | Per Above Calculation in step 1 |
| School Admin | \$ 97,689.86 | Staff charged to Administration |
| General Admin | \$ 47,337.26 | Indirect |
| Total | <u>\$ 146,522.16</u> | |

| | |
|------------------------------------|----------------------|
| Grant Expenditures | \$ 522,486.27 |
| Less Capital Outlay | \$ - |
| = Expenditures subject to indirect | <u>\$ 522,486.27</u> |

| | |
|-------------------------------|----------------------|
| Currently Charged Admin Costs | \$ 146,522.16 |
| In-Kind Indirect | \$ - |
| In - Kind Administrative | \$ - |
| Administrative Total | <u>\$ 146,522.16</u> |

Step 4: Calculate actual administrative percentage and verify less or equal to 15%

Maximum allowed Administrative Percent: 15%

Calculated Percentage to date: 18%

Annual Jul 1, 2023 - June 30, 2024

Calculation of Administrative Salaries

| Annual | | Current Month |
|---------------------|--|---------------|
| \$ 22,723.42 | Per Budget Report Object code 1xxx | \$ 11,361.71 |
| \$ 18,348.60 | Per Budget Report Object code 2xxx | \$ 9,174.30 |
| \$ 16,411.01 | Per Budget Report Object code 3xxx | \$ 8,205.50 |
| <u>\$ 57,483.03</u> | Total Salary Costs Charged to Admin | \$ 28,741.51 |
| | | |
| \$ 57,483.03 | Per Employer Paid Benefit History Report | \$ 28,741.51 |
| | Adjustment: | |
| <u>\$ 57,483.03</u> | | |

Salary Costs that should be Program Support

| | | |
|--------------|--|--------------|
| \$ 57,483.03 | Total 1-6xxx admin costs from Budget Report | \$ 28,741.51 |
| \$ 5,003.11 | Less 50% - Vanessa Lopez Program Support | \$ 2,501.56 |
| \$ - | Less 50% Kathleen Glassman - Program Support | \$ - |
| \$ - | Less 50% Ehteram Hashemipour - Program Support | \$ - |
| \$ 3,419.80 | Less 50% Yolizma Villegas Flores - Program Support | \$ 1,709.90 |
| \$ - | Less 50% Sue Lomax - Program Support | \$ - |
| \$ - | Less 50% Anjelica Lara - Program Support | \$ - |
| \$ 4,997.97 | Less 50% Maria Cardenas - Program Support | \$ 2,498.99 |
| \$ - | Less 50% Claudia Rausch - Program Support | \$ - |
| | Less 50% Andres Martinez & Joel Garcia - Program Support | \$ - |
| | Less 50% Kim Magallanes - Program Support | \$ - |
| \$ 44,062.15 | Total Administrative Costs | |

7. 3. Cesar Chavez Attendance Report

Description

Cesar Chavez Attendance Report for October 2023.

Recommendation

For Information.

Supporting Documents



Data for Board October 2023

Contact Person

Jared Coughlan, Principal, Alternative Education will present this item.

ATTENDANCE REPORTS

Dan Jacobs

Cesar Chavez Community School - Woodland
Yolo County Career Program (YCCP)
Chavez Extension Program



Program Enrollment

| | Dan Jacobs | Cesar Chavez | YCCP | Chavez Extension Program |
|----------------|---|---|---|--|
| Enrollment | | | | |
| Program Notes: | Duration (days): 1. 120+: 1 2. 30+: 2 3. 15+: 0 4. 5+: 3 • 0 New Enrollments | In-person instruction: 22 Independent Study: 10 • 3 New Enrollments | In-person instruction: 8 Independent Study: 0 • 0 New Enrollments | In-person instruction: 0 Independent Study: 20 • 3 New Enrollments |

Attendance Update: 10/02/2023

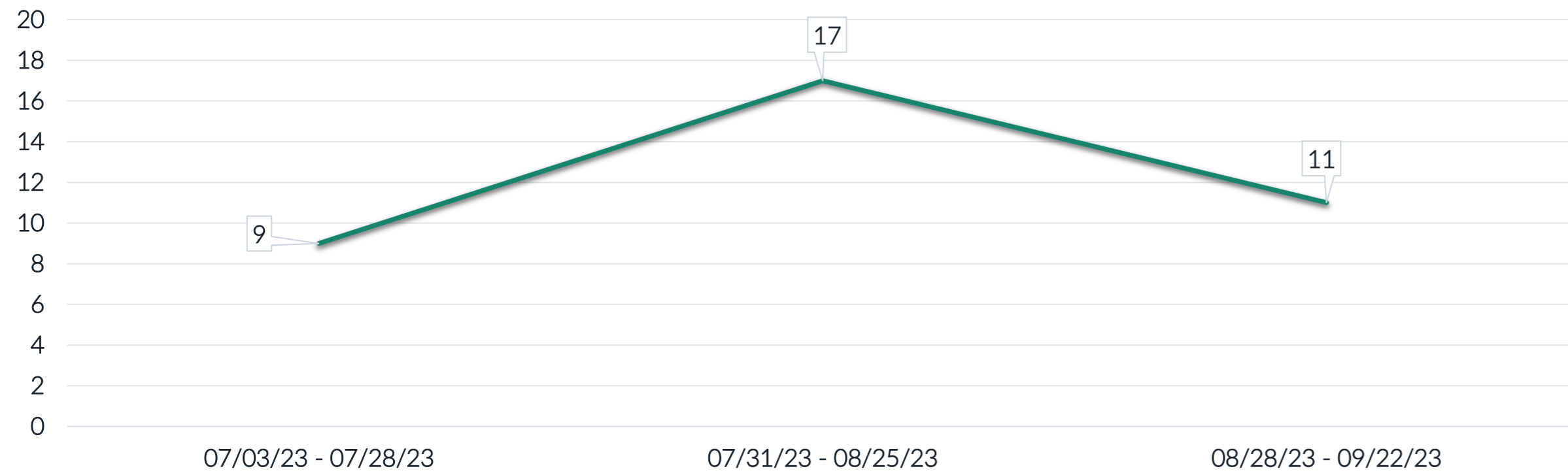


Dan Jacobs School

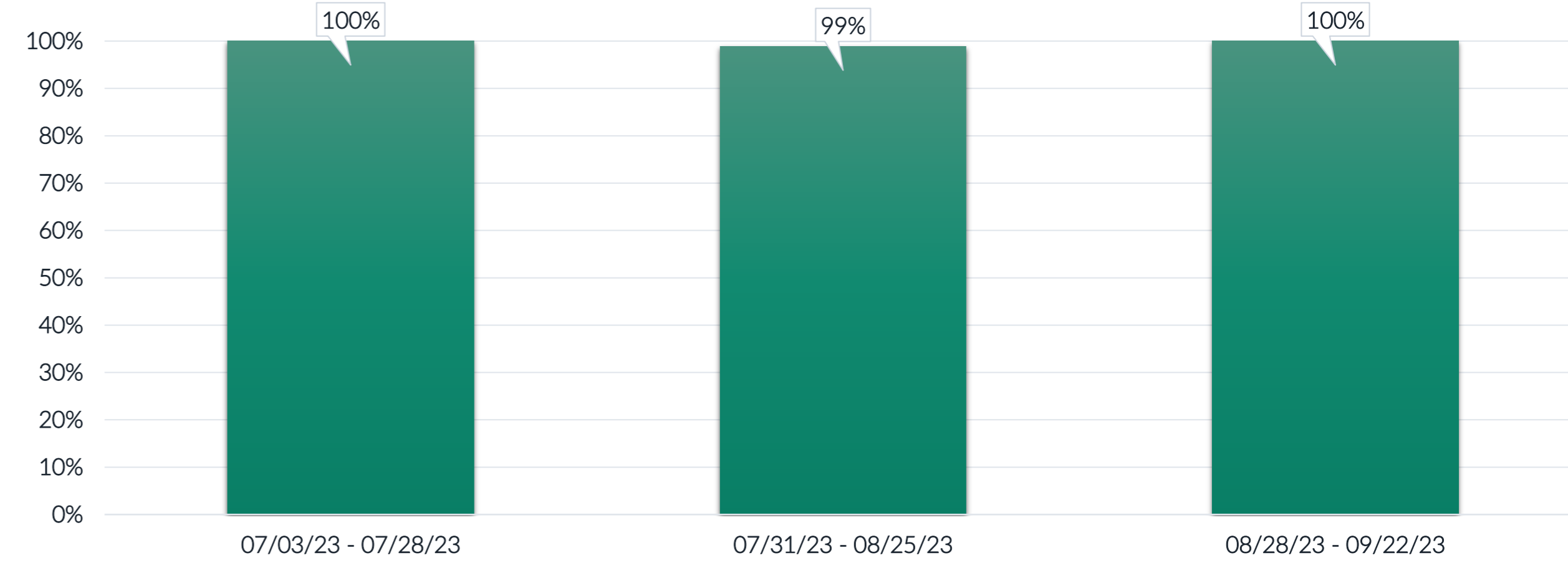
Months 1-3 (2023-2024)

Attendance Period: 07/03/2023 - 09/22/2023

Enrollment Totals (#)
 (Total Enrollments for each attendance period)

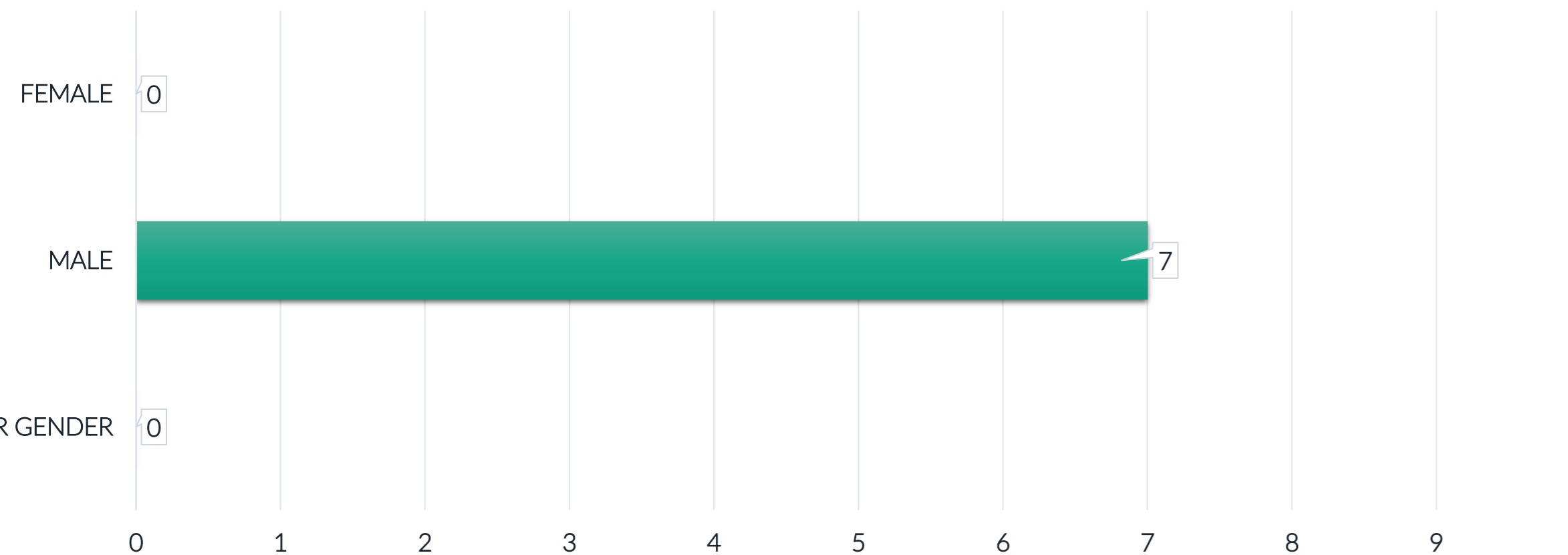


Average Attendance (%)

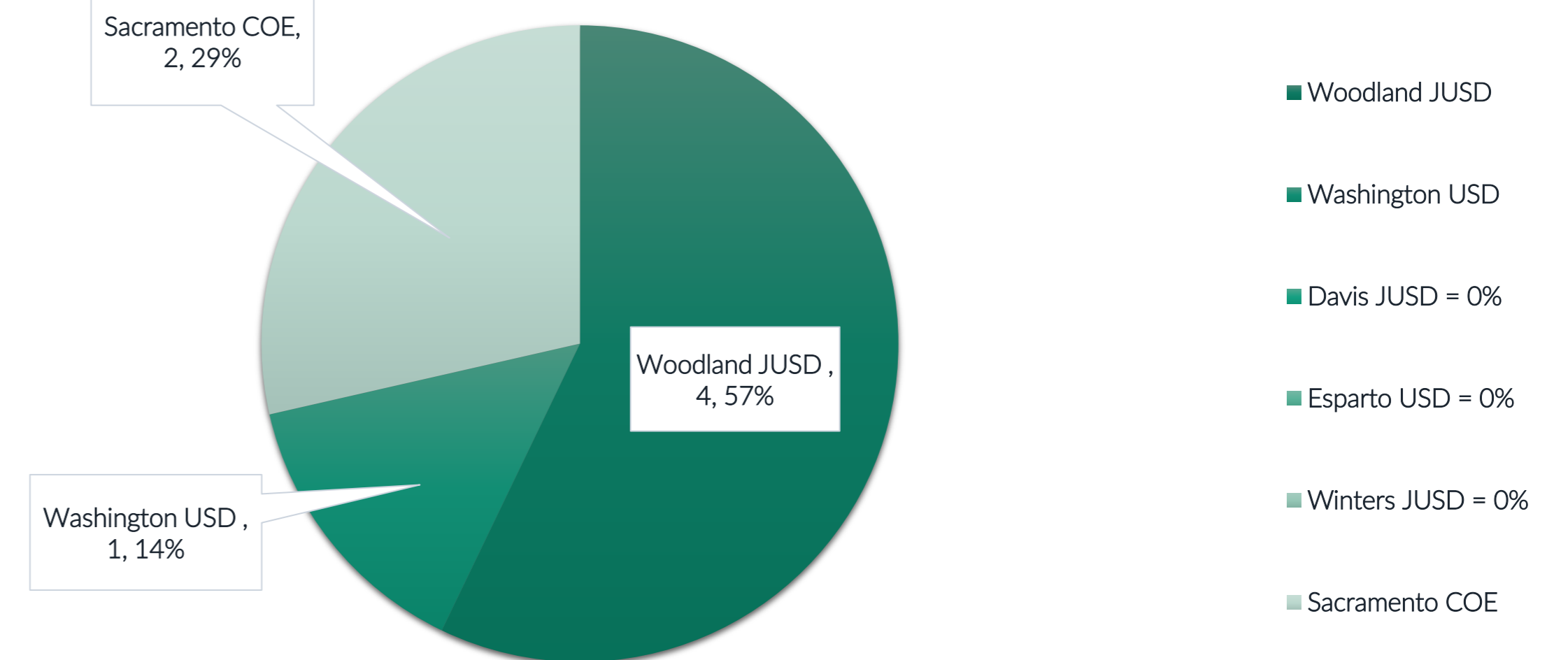


Gender
 Attendance Period: 08/28/2023 - 09/22/2023

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period).



School District of Residence
 (Data is based on ending enrollment for the attendance month)



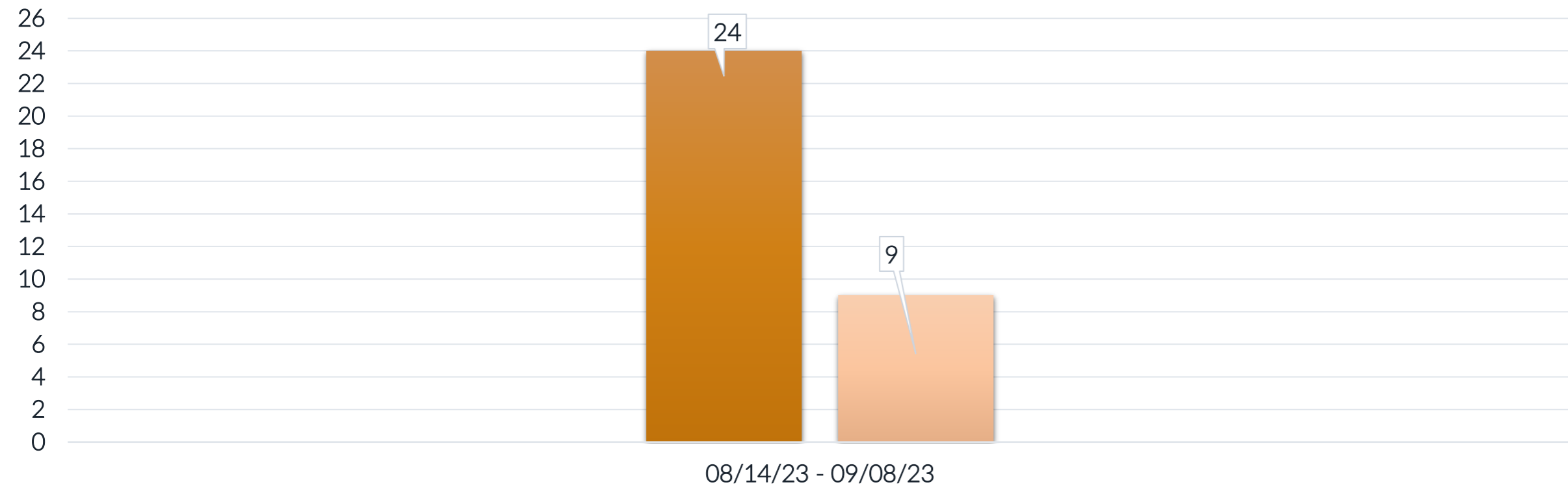
Cesar Chavez Community School - Woodland

Month 1 (2023-2024)

Attendance Period: 08/14/2023 - 09/08/2023

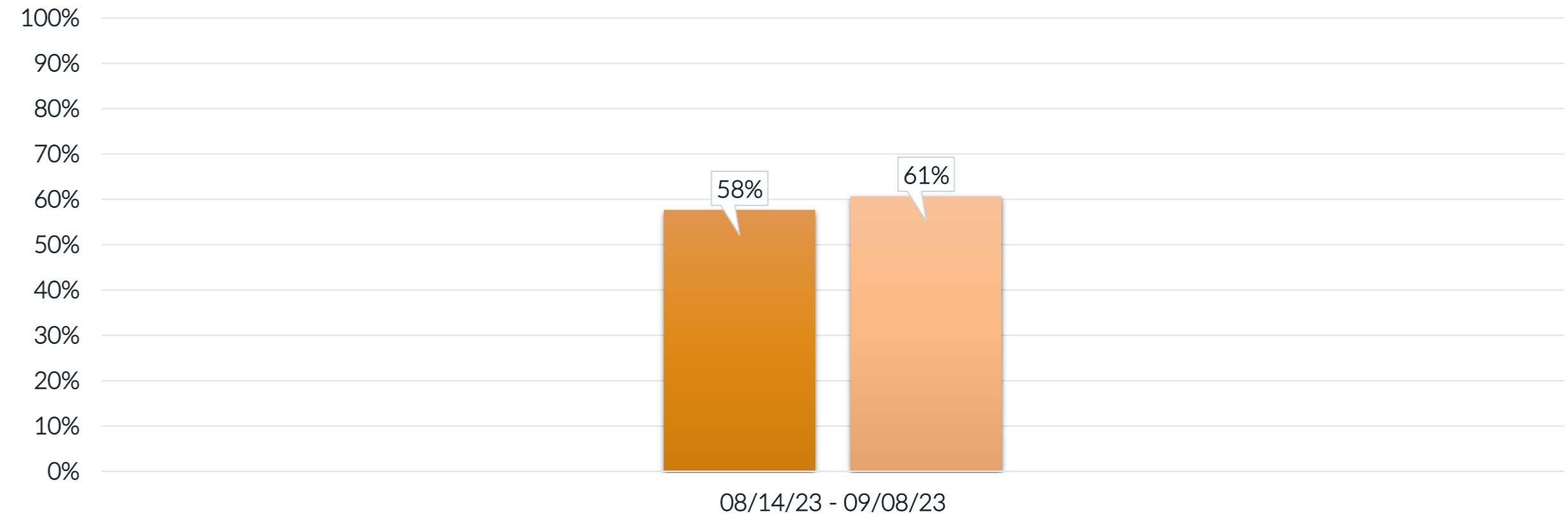
Enrollment Totals (#)
(Total Enrollments for each attendance period)

Classroom
Independent Study



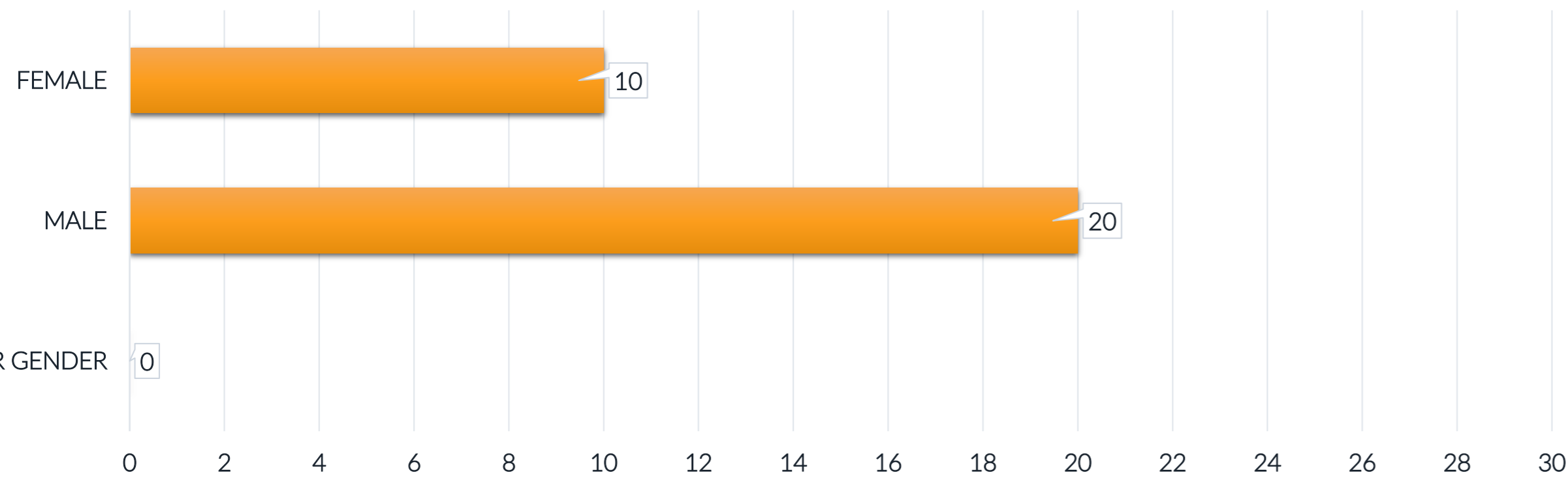
Average Attendance (%)

Classroom
Independent Study



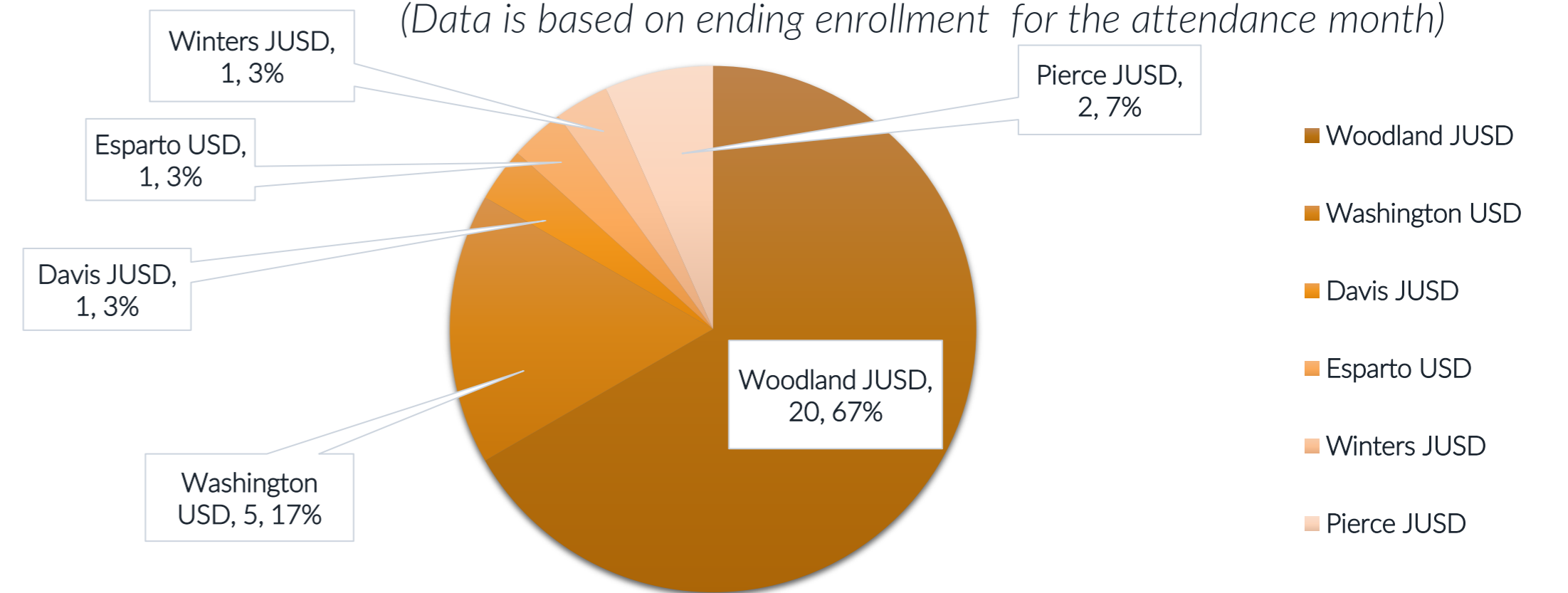
Gender
Attendance Period: 08/14/23 - 09/08/23

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period.)



School District of Residence

(Data is based on ending enrollment for the attendance month)



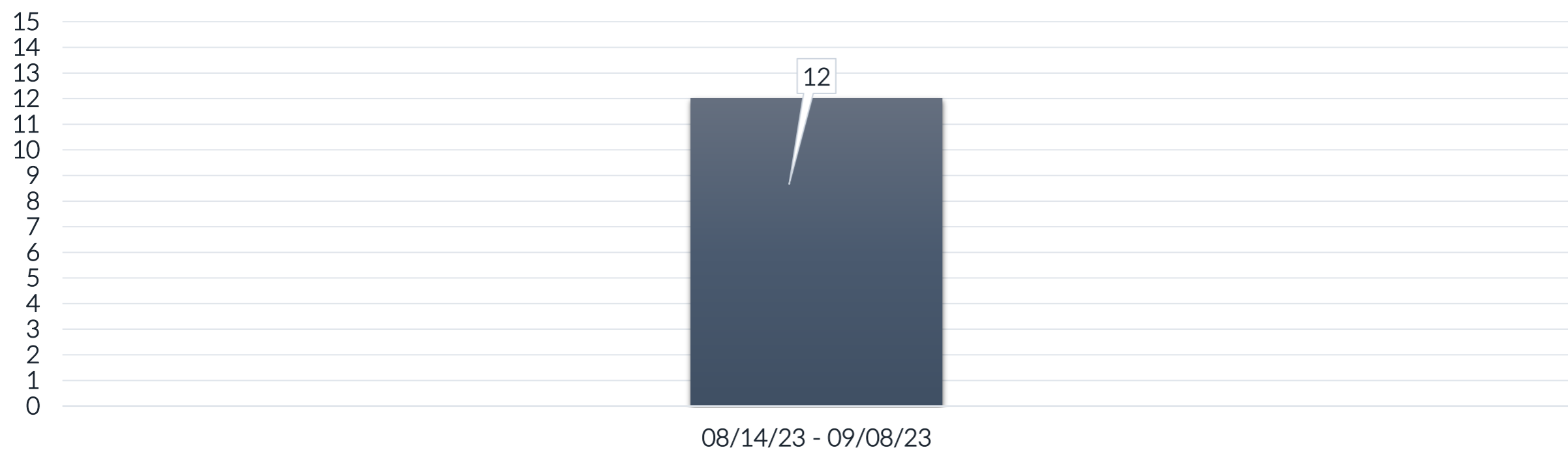
YCCP (Yolo County Career Program)

Month 1 (2023-2024)

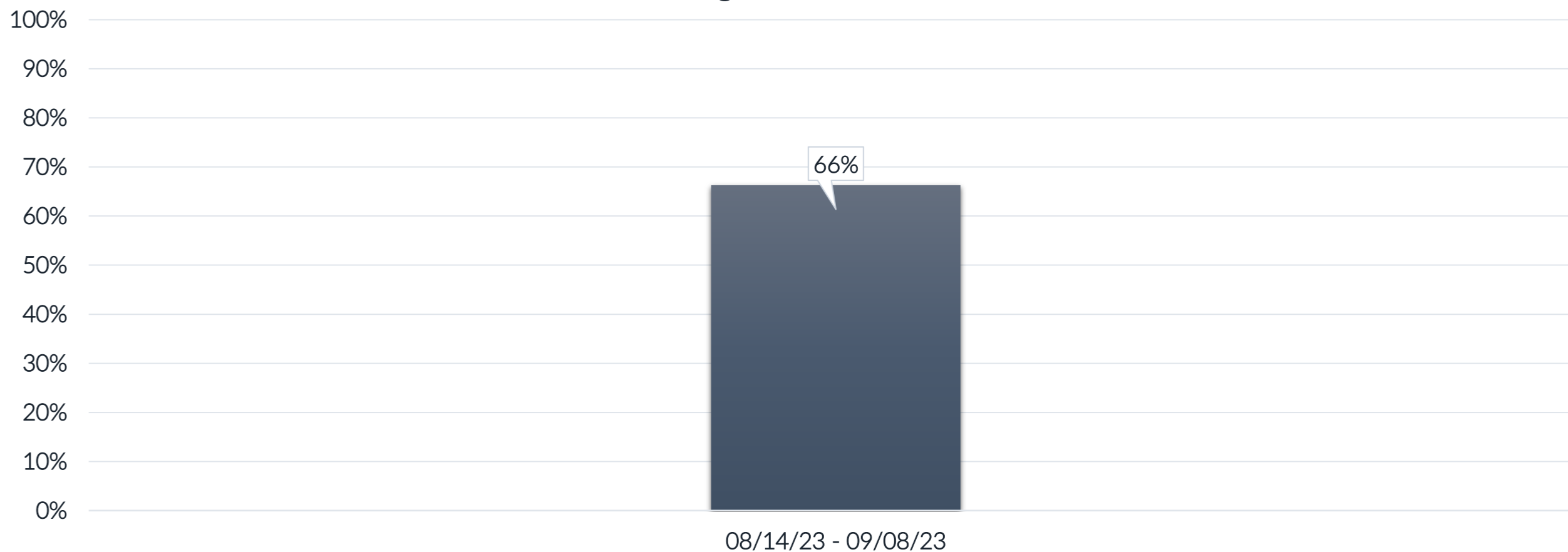
Attendance Period: 08/14/2023 - 09/08/2023

Enrollment Totals (#)

(Total Enrollments for each attendance period)



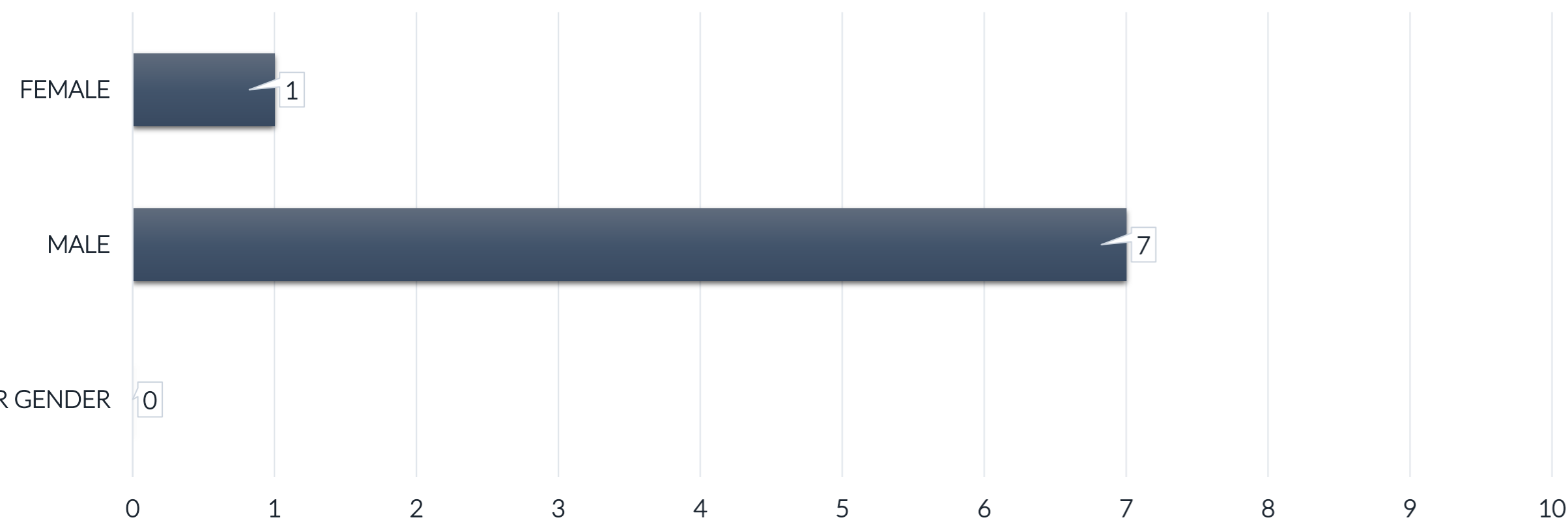
Average Attendance (%)



Gender

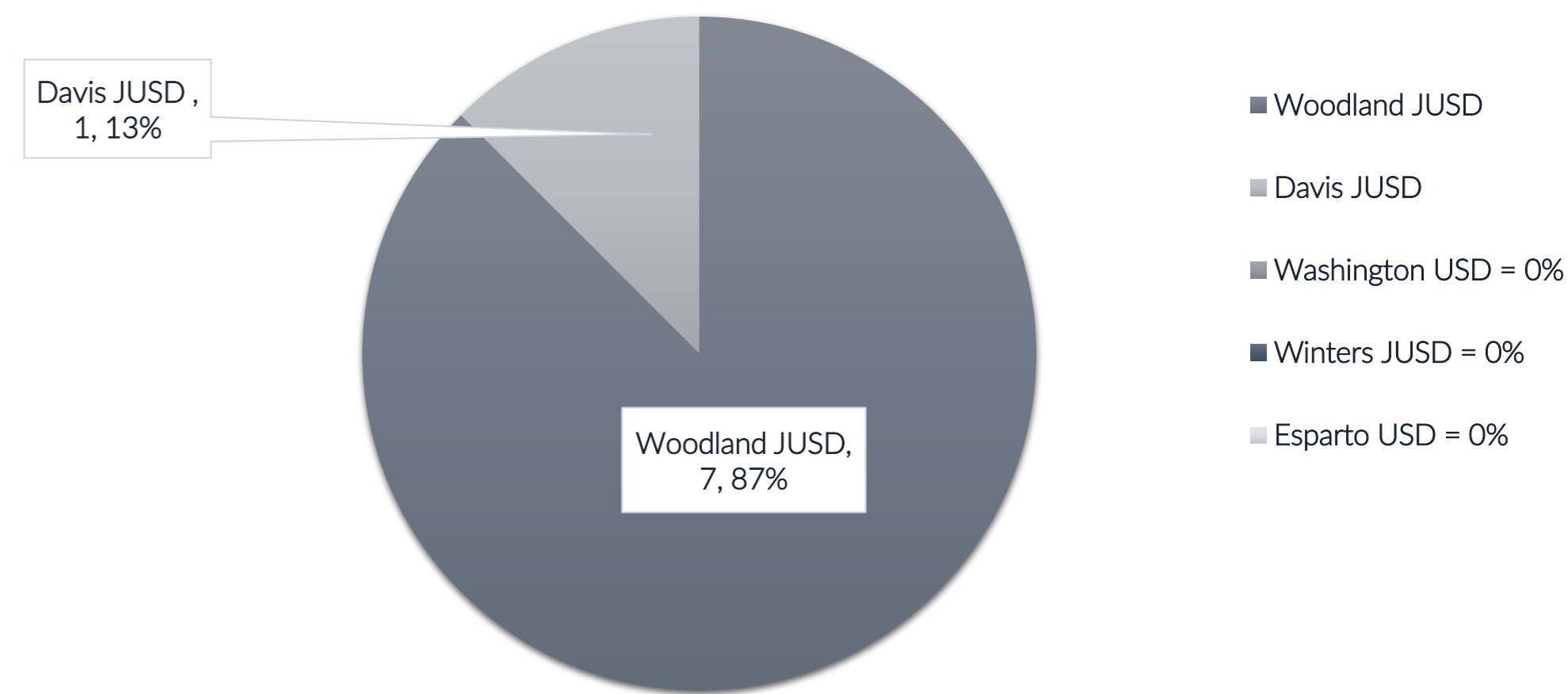
Attendance Period: 08/14/23 - 09/08/23

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period.)



School District of Residence

(Data is based on ending enrollment for the attendance month)



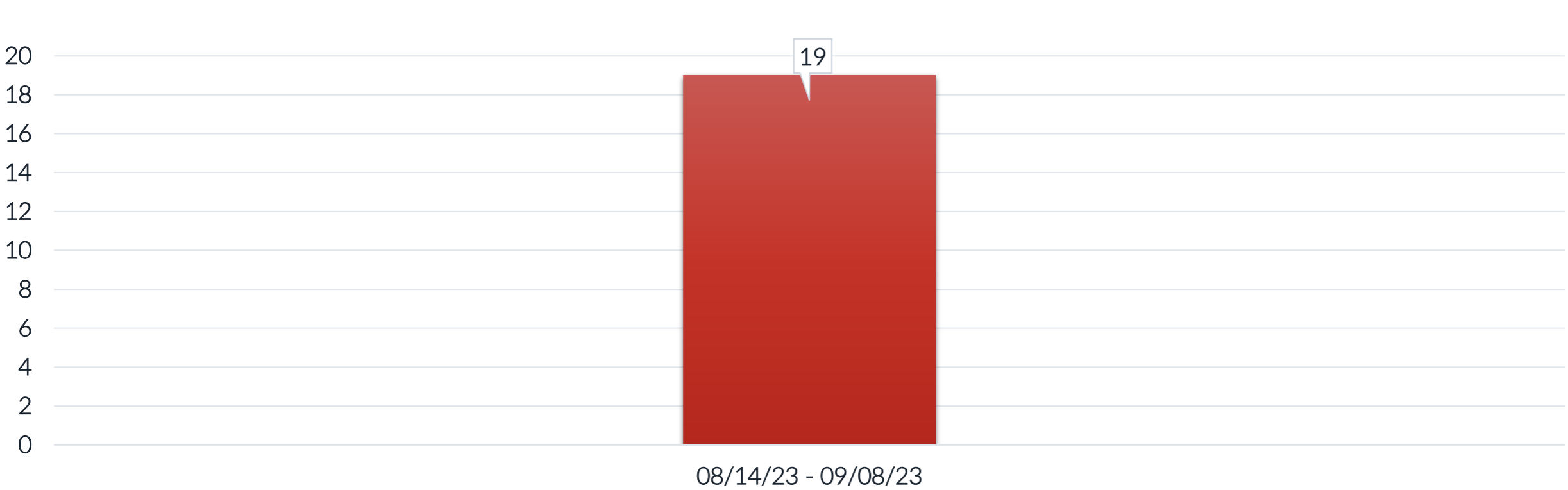
Chavez Extension Program

Month 1 (2023-2024)

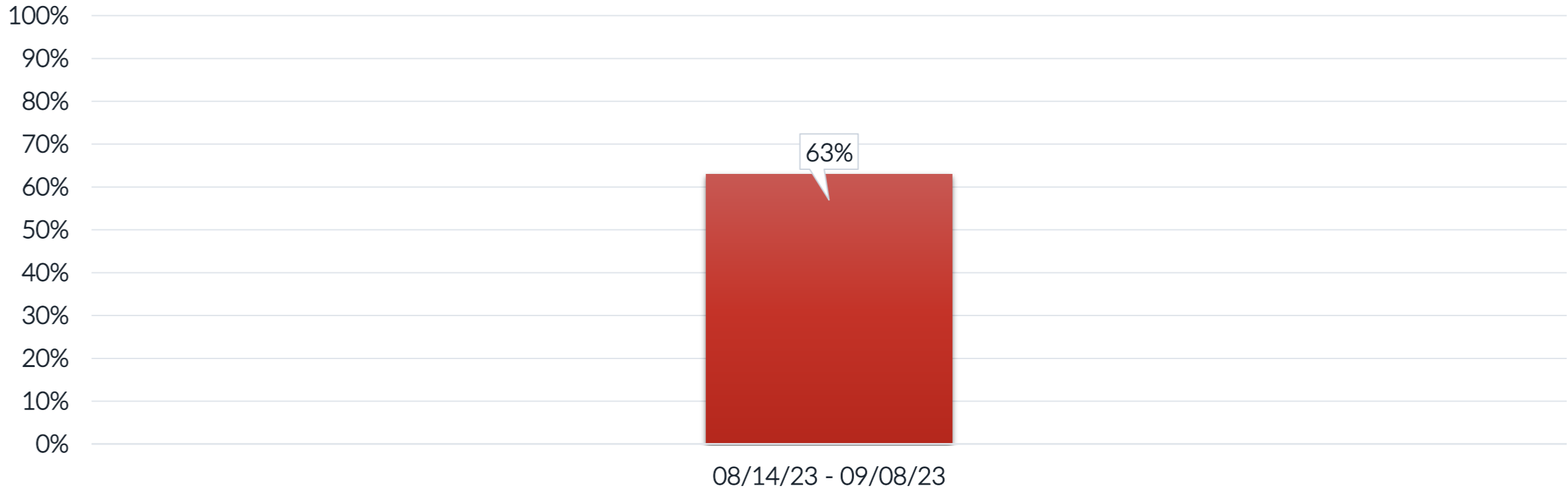
Attendance Period: 08/14/2023 - 09/08/2023

Enrollment Totals (#)

(Total Enrollments for each attendance period)



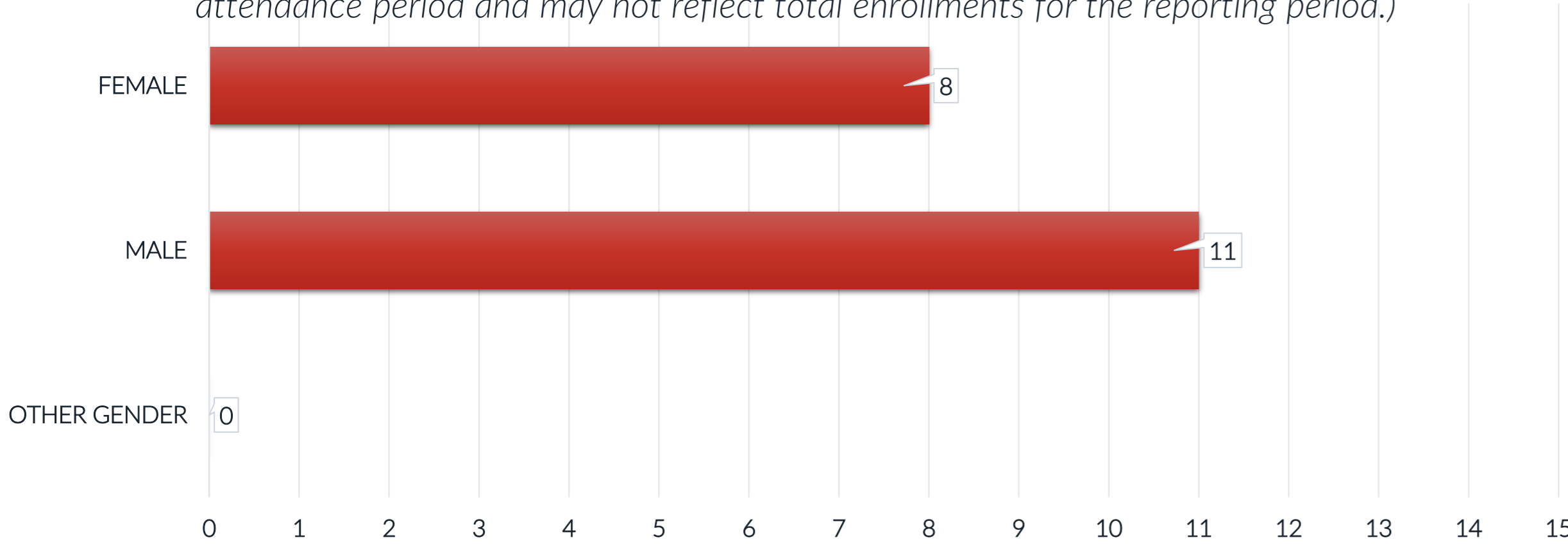
Average Attendance (%)



Gender

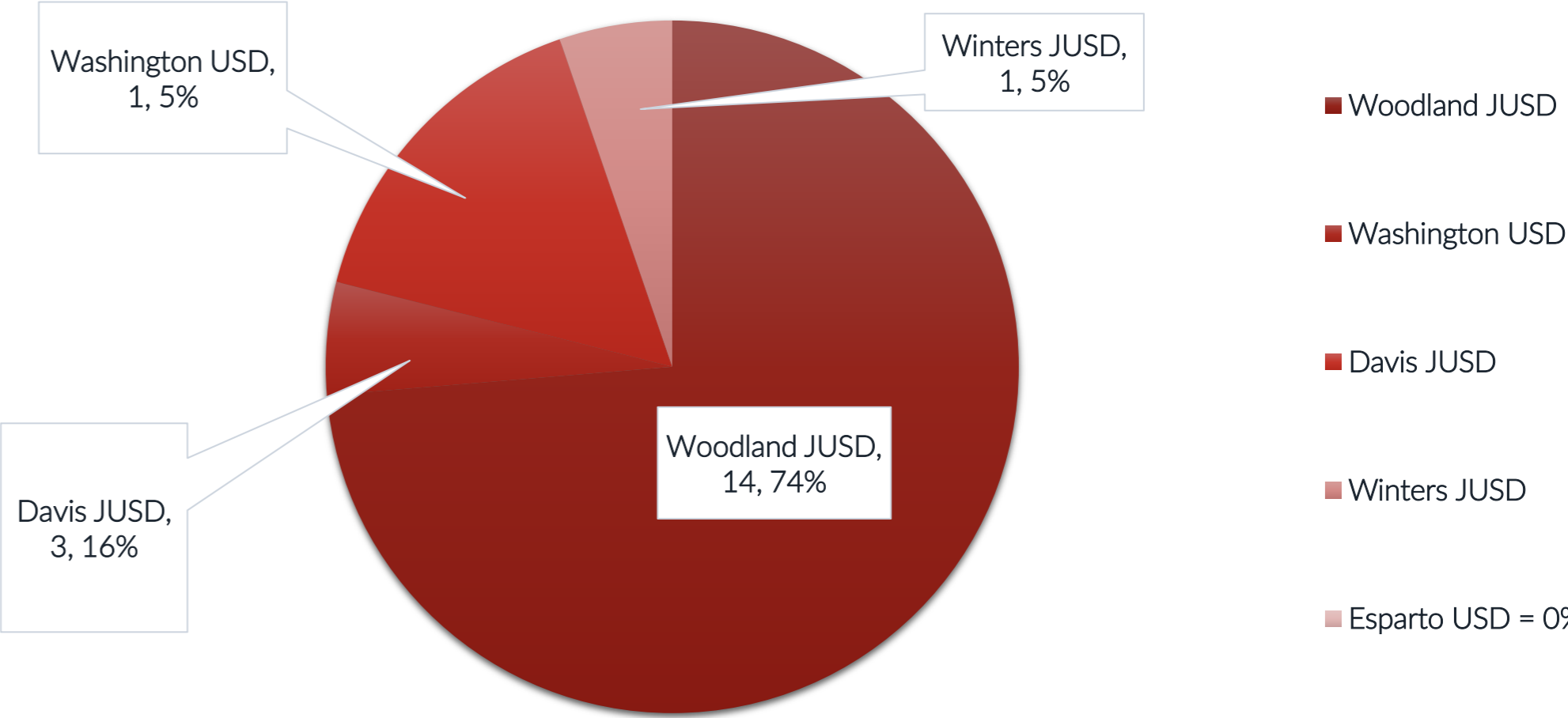
Attendance Period: 08/14/23 - 09/08/23

(Data is pulled from the Aeries attendance dashboard on the final day of the attendance period and may not reflect total enrollments for the reporting period.)



School District of Residence

(Data is based on ending enrollment for the attendance month)



THANK YOU



7. 4. 2022-2023 Unaudited Actuals

Description

The 2022-2023 Unaudited Actuals Financial Reports will be completed and submitted to the California Department of Education on or before October 15, 2023. The General Fund Ending Balance for the Yolo County Office of Education is \$13,975,969. Following the certification and Form 01 pages , you will find components of ending fund balance.

Recommendation

For information.

Supporting Documents



2022-23 YCOE Unaudited Actuals

Contact Person

Frances Palu, Director, Internal Fiscal Services, will present this item.

YOLO County Office of Education 2022-2023

Unaudited Actuals

October 10, 2023

Presented by Frances Palu



What are Unaudited Financial Reports?

- Year-end financial documents required by the State Superintendent of Public Instruction (SPI)
- Reflects actual revenues and expenditures for the year ending on June 30th
- Reserve for Economic Uncertainties has been met

Unaudited Actuals 2022-2023

Fund 01 – Combined, Restricted & Unrestricted

(amounts are rounded)

| | |
|---|--------------|
| •Revenues | \$27,362,306 |
| •Expenditures/Interfund Transfers | \$26,692,100 |
| •Revenues over Expenditures resulted in an increase to the Ending Fund Balance | \$670,206 |

| COMPONENTS OF ENDING FUND BALANCE | 2022-2023 UNAUDITED ACTUALS |
|-------------------------------------|--------------------------------|
| | |
| BEGINNING FUND BALANCE (BFB) | \$ 13,017,091 |
| ADJUSTMENT TO BEGINNING BALANCE | \$ - |
| REVENUES | \$ 27,362,306 |
| TOTAL SOURCES | \$ 40,379,397 |
| | |
| EXPENDITURES | \$ 26,403,430 |
| ENDING FUND BALANCE (EFB) | \$ 13,975,969 |
| | |
| SURPLUS (DEFICIT) | \$ 958,878 |

2022-2023 Summary of All Funds

Ending Fund Balances

| YOLO COUNTY OFFICE OF EDUCATION | |
|--|-------------------|
| 2022-2023 UNAUDITED ACTUALS | |
| OTHER FUNDS | |
| SUMMARY | |
| GENERAL FUND | 13,975,969 |
| SPECIAL ED PASS THRU FUND | 19 |
| ADULT EDUCATION FUND | 348,851 |
| CHILD DEVELOPMENT FUND | 624,596 |
| CAFETERIA FUND | - |
| DEFERRED MAINTENANCE FUND | 1,746,677 |
| RETIREE BENEFIT FUND | 1,070,290 |
| CAPITAL FACILITIES FUND | 1,314,163 |
| SELF INSURANCE FUND | (161) |
| WARRANT PASS THRU FUND | 1,641,731 |
| TOTAL | 20,722,135 |
| * NOTE: PLANNED PROJECTS AND CARRYOVER FUNDS WILL BE ADDED TO THE 2023-2024 BUDGET AT 1ST INTERIM. | |

NEXT STEPS

- The unaudited financial reports will be reviewed by the California Department of Education and James Marta & Company, a certified public accounting firm.
- The 2022-2023 Audit Report will be presented in January 2024

THANK YOU



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 | 7.13% |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 | \$0.00 |
| | Adjusted Appropriations Limit | \$11,832,954.15 |
| | Appropriations Subject to Limit | \$11,832,954.15 |
| | 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 | 11.84% |
| | 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:

Frances Palu _____

Name

Director of Internal Fiscal Services _____

Title

530-668-3728 _____

Telephone

frances.palu@ycoe.org _____

E-mail Address

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) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,507,355.18 | 6,785,985.00 | 13,293,340.18 | 7,564,232.00 | 7,414,056.00 | 14,978,288.00 | 12.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,025,054.29 | 1,025,054.29 | 0.00 | 1,146,648.00 | 1,146,648.00 | 11.9% |
| 3) Other State Revenue | | 8300-8599 | 75,471.65 | 3,253,258.28 | 3,328,729.93 | 9,075.00 | 5,111,409.00 | 5,120,484.00 | 53.8% |
| 4) Other Local Revenue | | 8600-8799 | 1,792,178.73 | 7,923,003.27 | 9,715,182.00 | 1,871,648.00 | 8,871,463.00 | 10,743,111.00 | 10.6% |
| 5) TOTAL, REVENUES | | | 8,375,005.56 | 18,987,300.84 | 27,362,306.40 | 9,444,955.00 | 22,543,576.00 | 31,988,531.00 | 16.9% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,201,859.00 | 4,501,704.34 | 5,703,563.34 | 1,208,469.00 | 5,528,812.00 | 6,737,281.00 | 18.1% |
| 2) Classified Salaries | | 2000-2999 | 4,571,849.31 | 3,334,359.29 | 7,906,208.60 | 4,497,561.00 | 5,155,724.00 | 9,653,285.00 | 22.1% |
| 3) Employee Benefits | | 3000-3999 | 2,220,825.03 | 2,970,772.43 | 5,191,597.46 | 2,645,840.00 | 5,321,398.00 | 7,967,238.00 | 53.5% |
| 4) Books and Supplies | | 4000-4999 | 421,259.80 | 623,236.51 | 1,044,496.31 | 473,936.00 | 691,566.00 | 1,165,502.00 | 11.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,338,985.81 | 5,871,894.51 | 7,210,880.32 | 2,439,868.00 | 5,740,582.00 | 8,180,450.00 | 13.4% |
| 6) Capital Outlay | | 6000-6999 | 446,571.76 | 68,759.44 | 515,331.20 | 702,955.00 | 723,127.00 | 1,426,082.00 | 176.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,896,493.14) | 1,016,515.89 | (879,977.25) | (2,295,341.00) | 1,305,544.00 | (989,797.00) | 12.5% |
| 9) TOTAL, EXPENDITURES | | | 8,304,857.57 | 18,387,242.41 | 26,692,099.98 | 9,673,288.00 | 24,466,753.00 | 34,140,041.00 | 27.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 70,147.99 | 600,058.43 | 670,206.42 | (228,333.00) | (1,923,177.00) | (2,151,510.00) | -421.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 75,897.74 | 0.00 | 75,897.74 | 0.00 | 472,777.00 | 472,777.00 | 522.9% |
| b) Transfers Out | | 7600-7629 | 38,157.95 | 76,685.34 | 114,843.29 | 588,163.00 | 0.00 | 588,163.00 | 412.1% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 327,617.23 | 0.00 | 327,617.23 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (147,085.04) | 147,085.04 | 0.00 | (218,048.00) | 218,048.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 218,271.98 | 70,399.70 | 288,671.68 | (806,211.00) | 690,825.00 | (115,386.00) | -140.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 288,419.97 | 670,458.13 | 958,878.10 | (1,034,544.00) | (1,232,352.00) | (2,266,896.00) | -336.4% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,635,118.95 | 3,381,972.29 | 13,017,091.24 | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 7.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,635,118.95 | 3,381,972.29 | 13,017,091.24 | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 7.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,635,118.95 | 3,381,972.29 | 13,017,091.24 | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 7.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 8,888,994.92 | 2,820,078.42 | 11,709,073.34 | -16.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 194,875.93 | 1,752.86 | 196,628.79 | 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 | 4,050,679.73 | 4,050,679.73 | 0.00 | 3,026,951.59 | 3,026,951.59 | -25.3% |
| 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 | 8,924,162.99 | 0.00 | 8,924,162.99 | 7,846,994.92 | 0.00 | 7,846,994.92 | -12.1% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 804,500.00 | 0.00 | 804,500.00 | 1,042,000.00 | 0.00 | 1,042,000.00 | 29.5% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (2.17) | (2.17) | 0.00 | (206,873.17) | (206,873.17) | 9,533,225.8% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 10,256,485.01 | 1,776,222.52 | 12,032,707.53 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 500.00 | 0.00 | 500.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 336,742.42 | 6,246,146.38 | 6,582,888.80 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 302,475.23 | 13,574.29 | 316,049.52 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |

| 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 | 194,875.93 | 1,752.86 | 196,628.79 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 11,091,078.59 | 8,037,696.05 | 19,128,774.64 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 758,546.33 | 1,384,367.53 | 2,142,913.86 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 408,993.34 | 2,016,313.10 | 2,425,306.44 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 584,585.00 | 584,585.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 1,167,539.67 | 3,985,265.63 | 5,152,805.30 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 4,187,762.00 | 0.00 | 4,187,762.00 | 5,393,636.00 | 0.00 | 5,393,636.00 | 28.8% |
| Education Protection Account State Aid - Current Year | | 8012 | 6,428.00 | 0.00 | 6,428.00 | 3,300.00 | 0.00 | 3,300.00 | -48.7% |
| State Aid - Prior Years | | 8019 | 77,664.00 | 0.00 | 77,664.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 57,917.74 | 0.00 | 57,917.74 | 57,920.00 | 0.00 | 57,920.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 3,378.94 | 0.00 | 3,378.94 | 3,378.00 | 0.00 | 3,378.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 8,567,526.72 | 0.00 | 8,567,526.72 | 8,529,242.00 | 0.00 | 8,529,242.00 | -0.4% |
| Unsecured Roll Taxes | | 8042 | 362,487.78 | 0.00 | 362,487.78 | 352,449.00 | 0.00 | 352,449.00 | -2.8% |
| Prior Years' Taxes | | 8043 | 6,355.84 | 0.00 | 6,355.84 | 5,558.00 | 0.00 | 5,558.00 | -12.6% |
| Supplemental Taxes | | 8044 | 242,578.68 | 0.00 | 242,578.68 | 110,768.00 | 0.00 | 110,768.00 | -54.3% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 76,124.80 | 0.00 | 76,124.80 | 38,028.00 | 0.00 | 38,028.00 | -50.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 797,684.17 | 0.00 | 797,684.17 | 759,009.00 | 0.00 | 759,009.00 | -4.8% |
| 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 | 6,974.51 | 0.00 | 6,974.51 | 0.00 | 0.00 | 0.00 | -100.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 14,392,883.18 | 0.00 | 14,392,883.18 | 15,253,288.00 | 0.00 | 15,253,288.00 | 6.0% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (268,572.00) | | (268,572.00) | (271,700.00) | | (271,700.00) | 1.2% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (6,428.00) | 0.00 | (6,428.00) | (3,300.00) | 0.00 | (3,300.00) | -48.7% |
| 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 | (7,610,528.00) | 6,785,985.00 | (824,543.00) | (7,414,056.00) | 7,414,056.00 | 0.00 | -100.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,507,355.18 | 6,785,985.00 | 13,293,340.18 | 7,564,232.00 | 7,414,056.00 | 14,978,288.00 | 12.7% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 120,071.50 | 120,071.50 | 0.00 | 81,048.00 | 81,048.00 | -32.5% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 146,448.17 | 146,448.17 | | 149,554.00 | 149,554.00 | 2.1% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 44,957.09 | 44,957.09 | | 45,437.00 | 45,437.00 | 1.1% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 4,555.00 | 4,555.00 | | 4,394.00 | 4,394.00 | -3.5% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | 4,504.00 | 4,504.00 | | 0.00 | 0.00 | -100.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | 216,707.25 | 216,707.25 | | 293,728.00 | 293,728.00 | 35.5% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 487,811.28 | 487,811.28 | 0.00 | 572,487.00 | 572,487.00 | 17.4% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 1,025,054.29 | 1,025,054.29 | 0.00 | 1,146,648.00 | 1,146,648.00 | 11.9% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement | | | | | | | | | |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 966,371.95 | 966,371.95 | | 2,842,404.00 | 2,842,404.00 | 194.1% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 718,944.00 | 718,944.00 | 0.00 | 750,287.00 | 750,287.00 | 4.4% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 39,302.00 | 0.00 | 39,302.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 24,351.65 | 13,867.35 | 38,219.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | 172,664.75 | 172,664.75 | | 173,424.00 | 173,424.00 | 0.4% |
| 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 | | 216,936.79 | 216,936.79 | | 443,511.00 | 443,511.00 | 104.4% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 30,796.45 | 30,796.45 | | 22,930.00 | 22,930.00 | -25.5% |
| All Other State Revenue | All Other | 8590 | 11,818.00 | 1,133,676.99 | 1,145,494.99 | 9,075.00 | 878,853.00 | 887,928.00 | -22.5% |
| TOTAL, OTHER STATE REVENUE | | | 75,471.65 | 3,253,258.28 | 3,328,729.93 | 9,075.00 | 5,111,409.00 | 5,120,484.00 | 53.8% |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 156,194.36 | 0.00 | 156,194.36 | 173,340.00 | 0.00 | 173,340.00 | 11.0% |
| Interest | | 8660 | 65,688.45 | 0.00 | 65,688.45 | 20,000.00 | 0.00 | 20,000.00 | -69.6% |
| 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 | 0.00 | 686,580.84 | 686,580.84 | 0.00 | 580,654.00 | 580,654.00 | -15.4% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,135,601.00 | 0.00 | 1,135,601.00 | 1,442,583.00 | 0.00 | 1,442,583.00 | 27.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,338,985.81 | 5,871,894.51 | 7,210,880.32 | 2,439,868.00 | 5,740,582.00 | 8,180,450.00 | 13.4% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 38,578.00 | 0.00 | 38,578.00 | 110,628.00 | 0.00 | 110,628.00 | 186.8% |
| Buildings and Improvements of Buildings | | 6200 | 190,835.83 | 18,174.66 | 209,010.49 | 11,916.00 | 713,127.00 | 725,043.00 | 246.9% |
| 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 | 97,502.39 | 0.00 | 97,502.39 | 83,038.00 | 10,000.00 | 93,038.00 | -4.6% |
| Equipment Replacement | | 6500 | 119,655.54 | 50,584.78 | 170,240.32 | 497,373.00 | 0.00 | 497,373.00 | 192.2% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 446,571.76 | 68,759.44 | 515,331.20 | 702,955.00 | 723,127.00 | 1,426,082.00 | 176.7% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 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 | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,016,515.89) | 1,016,515.89 | 0.00 | (1,305,544.00) | 1,305,544.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (879,977.25) | 0.00 | (879,977.25) | (989,797.00) | 0.00 | (989,797.00) | 12.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,896,493.14) | 1,016,515.89 | (879,977.25) | (2,295,341.00) | 1,305,544.00 | (989,797.00) | 12.5% |
| TOTAL, EXPENDITURES | | | 8,304,857.57 | 18,387,242.41 | 26,692,099.98 | 9,673,288.00 | 24,466,753.00 | 34,140,041.00 | 27.9% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 75,897.74 | 0.00 | 75,897.74 | 0.00 | 472,777.00 | 472,777.00 | 522.9% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 75,897.74 | 0.00 | 75,897.74 | 0.00 | 472,777.00 | 472,777.00 | 522.9% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 38,157.95 | 0.00 | 38,157.95 | 0.00 | 0.00 | 0.00 | -100.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 76,685.34 | 76,685.34 | 588,163.00 | 0.00 | 588,163.00 | 667.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 38,157.95 | 76,685.34 | 114,843.29 | 588,163.00 | 0.00 | 588,163.00 | 412.1% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 327,617.23 | 0.00 | 327,617.23 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Sources | | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 327,617.23 | 0.00 | 327,617.23 | 0.00 | 0.00 | 0.00 | -100.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (147,698.84) | 147,698.84 | 0.00 | (218,048.00) | 218,048.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 613.80 | (613.80) | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (147,085.04) | 147,085.04 | 0.00 | (218,048.00) | 218,048.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | 218,271.98 | 70,399.70 | 288,671.68 | (806,211.00) | 690,825.00 | (115,386.00) | -140.0% |

| 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) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,507,355.18 | 6,785,985.00 | 13,293,340.18 | 7,564,232.00 | 7,414,056.00 | 14,978,288.00 | 12.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,025,054.29 | 1,025,054.29 | 0.00 | 1,146,648.00 | 1,146,648.00 | 11.9% |
| 3) Other State Revenue | | 8300-8599 | 75,471.65 | 3,253,258.28 | 3,328,729.93 | 9,075.00 | 5,111,409.00 | 5,120,484.00 | 53.8% |
| 4) Other Local Revenue | | 8600-8799 | 1,792,178.73 | 7,923,003.27 | 9,715,182.00 | 1,871,648.00 | 8,871,463.00 | 10,743,111.00 | 10.6% |
| 5) TOTAL, REVENUES | | | 8,375,005.56 | 18,987,300.84 | 27,362,306.40 | 9,444,955.00 | 22,543,576.00 | 31,988,531.00 | 16.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | | 1000-1999 | 630,185.18 | 8,450,872.66 | 9,081,057.84 | 891,145.00 | 11,218,237.00 | 12,109,382.00 | 33.3% |
| 2) Instruction - Related Services | | 2000-2999 | 1,671,951.61 | 4,093,122.39 | 5,765,074.00 | 2,088,906.00 | 4,818,830.00 | 6,907,736.00 | 19.8% |
| 3) Pupil Services | | 3000-3999 | 78,340.68 | 3,320,997.32 | 3,399,338.00 | 78,082.00 | 4,523,714.00 | 4,601,796.00 | 35.4% |
| 4) Ancillary Services | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | | 5000-5999 | 39,637.47 | 468,992.05 | 508,629.52 | 19,577.00 | 586,246.00 | 605,823.00 | 19.1% |
| 6) Enterprise | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | | 7000-7999 | 4,659,918.66 | 1,065,496.08 | 5,725,414.74 | 5,659,873.00 | 1,353,945.00 | 7,013,818.00 | 22.5% |
| 8) Plant Services | | 8000-8999 | 1,224,823.97 | 987,761.91 | 2,212,585.88 | 935,705.00 | 1,965,781.00 | 2,901,486.00 | 31.1% |
| 9) Other Outgo | | 9000-9999 Except 7600-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 8,304,857.57 | 18,387,242.41 | 26,692,099.98 | 9,673,288.00 | 24,466,753.00 | 34,140,041.00 | 27.9% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 70,147.99 | 600,058.43 | 670,206.42 | (228,333.00) | (1,923,177.00) | (2,151,510.00) | -421.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 75,897.74 | 0.00 | 75,897.74 | 0.00 | 472,777.00 | 472,777.00 | 522.9% |
| b) Transfers Out | | 7600-7629 | 38,157.95 | 76,685.34 | 114,843.29 | 588,163.00 | 0.00 | 588,163.00 | 412.1% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 327,617.23 | 0.00 | 327,617.23 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (147,085.04) | 147,085.04 | 0.00 | (218,048.00) | 218,048.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 218,271.98 | 70,399.70 | 288,671.68 | (806,211.00) | 690,825.00 | (115,386.00) | -140.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 288,419.97 | 670,458.13 | 958,878.10 | (1,034,544.00) | (1,232,352.00) | (2,266,896.00) | -336.4% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,635,118.95 | 3,381,972.29 | 13,017,091.24 | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 7.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,635,118.95 | 3,381,972.29 | 13,017,091.24 | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 7.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,635,118.95 | 3,381,972.29 | 13,017,091.24 | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 7.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,923,538.92 | 4,052,430.42 | 13,975,969.34 | 8,888,994.92 | 2,820,078.42 | 11,709,073.34 | -16.2% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 194,875.93 | 1,752.86 | 196,628.79 | 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 | 4,050,679.73 | 4,050,679.73 | 0.00 | 3,026,951.59 | 3,026,951.59 | -25.3% |
| 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 | 8,924,162.99 | 0.00 | 8,924,162.99 | 7,846,994.92 | 0.00 | 7,846,994.92 | -12.1% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 804,500.00 | 0.00 | 804,500.00 | 1,042,000.00 | 0.00 | 1,042,000.00 | 29.5% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | (2.17) | (2.17) | 0.00 | (206,873.17) | (206,873.17) | 9,533,225.8% |

| Resource | Description | 2022-23 | 2023-24 |
|---------------------------|---|-------------------|--------------|
| | | Unaudited Actuals | Budget |
| 4123 | ESSA: Title IV, 21st Century Community Learning Centers Technical Assistance | .06 | .06 |
| 5035 | Child Development: Quality Improvement Activities | 6,510.33 | 6,510.33 |
| 6057 | Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant | 149,985.06 | 149,985.06 |
| 6230 | California Clean Energy Jobs Act | 22,199.35 | 22,199.35 |
| 6266 | Educator Effectiveness, FY 2021-22 | 283,808.00 | 92,550.00 |
| 6300 | Lottery: Instructional Materials | 84,873.44 | 84,873.44 |
| 6318 | Antibias Education Grant | 37,753.50 | 37,753.50 |
| 6330 | School Community Policing Partnerships (08-09) | 180,000.00 | 180,000.00 |
| 6371 | CalWORKs for ROCP or Adult Education | 17,499.87 | 17,499.87 |
| 6388 | Strong Workforce Program | 43,510.92 | 19,438.92 |
| 6500 | Special Education | 1,056,706.56 | 634,315.51 |
| 6547 | Special Education Early Intervention Preschool Grant | 1,099.00 | 1,099.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 48,920.00 | 48,920.00 |
| 7311 | Classified School Employee Professional Development Block Grant | 12,812.67 | 12,812.67 |
| 7412 | A-G Access/Success Grant | 75,000.00 | 75,000.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 75,000.00 | 75,000.00 |
| 7425 | Expanded Learning Opportunities (ELO) Grant | 32,122.63 | 32,122.63 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 1,021.12 | 1,021.12 |
| 7428 | County Safe Schools for All | 57,362.75 | 57,362.75 |
| 7435 | Learning Recovery Emergency Block Grant | 149,622.00 | 0.00 |
| 7510 | Low-Performing Students Block Grant | 65.58 | 65.58 |
| 7810 | Other Restricted State | 76,258.06 | 76,626.02 |
| 9010 | Other Restricted Local | 1,638,548.83 | 1,401,795.78 |
| Total, Restricted Balance | | 4,050,679.73 | 3,026,951.59 |

**YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2022-2023 Unaudited Actuals & 2023-2024 Approved Budget**

| | 2022-2023 UNAUDITED ACTUALS | 2023-2024 APPROVED BUDGET |
|---------------------------------|--------------------------------|------------------------------|
| BEGINNING BALANCE | 13,017,091.24 | 13,975,969.34 |
| ADJUSTMENT TO BEGINNING BALANCE | 0.00 | 0.00 |
| REVENUES | 27,362,306.40 | 31,988,531.00 |
| TOTAL SOURCES | 40,379,397.64 | 45,964,500.34 |
| EXPENDITURES | 26,692,099.98 | 34,140,041.00 |
| OTHER SOURCES/USES | 288,671.68 | (115,386.00) |
| ENDING BALANCE | 13,975,969.34 | 11,709,073.34 |
| | | |
| SURPLUS/(DEFICIT) | 958,878.10 | (2,266,896.00) |

| DESCRIPTION | 2022-2023 UNAUDITED ACTUALS | 2023-2024 APPROVED BUDGET |
|--|--------------------------------|------------------------------|
| NON-SPENDABLE: | | |
| Prepaid Expense | 196,628.79 | |
| RESTRICTED: | | |
| A-G Access/Success Grant (College Prep Courses) | 75,000.00 | 75,000.00 |
| A-G Learning Loss Grant (College Prep Courses) | 75,000.00 | 75,000.00 |
| Alt Ed Scholarships | 600.00 | 600.00 |
| Antibias Education Grant | 37,753.50 | 37,753.50 |
| Arts, Music, Instructional Materials | 48,920.00 | 48,920.00 |
| CA Clean Energy Jobs Act | 22,199.35 | 22,199.35 |
| CALHOPE Social Emotional Learning | 30,408.53 | 30,408.53 |
| CalWorks for ROCP & Adult Education | 17,499.87 | 17,499.87 |
| Career Technical Education Incentive Grant | 0.00 | 0.00 |
| Child Development Quality Improvement Activities | 6,510.33 | 6,510.33 |
| Child, Youth, & Family Convenings | 5,042.40 | 5,042.40 |
| Classified Employee Professional Development | 12,812.67 | 12,812.67 |
| County Safe Schools for All | 57,362.75 | 57,362.75 |
| COVID Mitigation for Counties | 0.00 | 0.00 |
| Early Childhood Stabilization | 0.00 | 0.00 |
| Ed Support Dependent Youth Title IV-E | 47,159.00 | 47,159.00 |
| Ed Workforce Roadmap | 22,640.94 | 22,640.94 |
| Educator Effectiveness Grant | 283,808.00 | 92,550.00 |
| ESSA Title IV 21st Century | 0.06 | 0.06 |
| ESSA Title IV Homeless Assistance | (0.25) | (0.25) |
| Ethnic Studies Local Support | 1,626.02 | 1,626.02 |
| Expanded Learning Opportunities | 32,122.63 | 32,122.63 |
| Expanded Learning Opportunities - Paraprofessionals | 1,021.12 | 1,021.12 |
| Expansion Outdoor Learning & ECE Project | 81,941.78 | 81,941.78 |
| First 5 Consolidated Community Funding Advisory | 51,820.92 | 51,820.92 |
| Floodplain Institute | 0.00 | 0.00 |
| Foster Youth | 0.00 | 0.00 |
| Foster Youth Direct Services | 0.00 | (159,562.00) |
| George Hinkle Donation | 12,000.00 | 12,000.00 |
| Health Ed Framework Project | 0.00 | 0.00 |
| Improv Systems of Academic Support | 0.00 | 0.00 |
| In-Person Instruction Grant | 0.00 | (43,222.00) |
| Instructional Material Lottery | 84,873.44 | 84,873.44 |
| K12 Strong Workforce | 43,510.92 | 19,438.92 |
| Learning Recovery Emergency Grant | 149,622.00 | 0.00 |
| Low Performing Students Block Grant | 65.58 | 65.58 |
| MEDI-CAL Billing | 406,332.43 | 329,224.43 |
| MTSS - At Risk Youth | 74,632.04 | 75,000.00 |
| MTSS - Washington USD | 0.00 | 0.00 |
| Regionalized Services/Special Education GOAL 5050 | 0.00 | 0.00 |
| ROP/CALWORKS Classes | 272.90 | 272.90 |
| School Community Policing Partnership | 180,000.00 | 180,000.00 |
| School Leaders Region Lead COEs | 64,986.15 | 66,003.10 |
| SEAL Sabrato Early Academic Language | (560.00) | (560.00) |
| Solar Academy | 428,165.42 | 267,503.42 |
| Special Ed Low Incidence | 0.00 | 0.00 |
| Special Education | 1,056,706.56 | 634,315.51 |
| Special Education Alternative Dispute | (0.20) | (0.20) |
| Special Education Dispute Prevention | 0.00 | 0.00 |
| Special Education Early Intervention Preschool Grant | 1,099.00 | 1,099.00 |
| Special Education Infant Program | (0.32) | (0.32) |
| Special Education Mental Health | (0.36) | (0.36) |
| Special Education Preschool | (1.04) | (1.04) |
| Stage One / Bridge Programs | 0.00 | 0.00 |
| Strong Workforce Program | 0.00 | 0.00 |
| Student Behavioral Health Incentive | 425,603.20 | 425,603.20 |
| RESTRICTED: | | |

YOLO COUNTY OFFICE OF EDUCATION
COMPONENTS OF ENDING FUND BALANCE
2022-2023 Unaudited Actuals & 2023-2024 Approved Budget

| | 2022-2023 UNAUDITED ACTUALS | 2023-2024 APPROVED BUDGET |
|--|--------------------------------|------------------------------|
| Tobacco Use Prevention Education | 0.00 | 0.00 |
| Tobacco Use Prevention Education COE Technical Asst. | 0.00 | 0.00 |
| Universal PreKindergarten Planning | 149,985.06 | 149,985.06 |
| WS SEEP | 0.00 | 0.00 |
| YCSBA's Excellence in Education | 1,508.79 | 1,508.79 |
| Yolo Co. Civic Project | 961.80 | 961.80 |
| Yolo Co. Youth Commission | 29,402.31 | 29,402.31 |
| Yolo County Detention MOU | (0.11) | (0.11) |
| Yolo County Roadmap | 0.00 | 0.00 |
| Yolo Social Emotional Learning | 30,262.37 | 30,262.37 |
| ARP Homeless Children and Youth | 0.00 | (4,087.00) |
| | | |

| DESCRIPTION | 2022-2023 UNAUDITED ACTUALS | 2023-2024 APPROVED BUDGET |
|--|--------------------------------|------------------------------|
| ASSIGNED: | | |
| 2022-23 5% one-time agreement | 1,200,000.00 | 1,200,000.00 |
| Access & Security Project | 273,941.80 | 273,941.80 |
| Alternative Education | 120,984.76 | 120,984.76 |
| Art & Music Block Grant | 21,107.01 | 21,107.01 |
| Budget Development Reserve - MYP | 0.00 | 0.00 |
| Cesar Chavez/Greengate Fence Project | 143,941.78 | 143,941.78 |
| College & Career | 42,183.37 | 42,183.27 |
| Comprehensive LT Plan | 25,000.00 | 25,000.00 |
| Condensate Line Repair Project | 327,617.23 | 327,617.23 |
| Diploma Plus Enterprise | 2.36 | 2.36 |
| Distance Learning | 11,868.80 | 11,868.80 |
| Economic Uncertainty (Additional Reserve) | 591,000.00 | 0.00 |
| Economic Uncertainty (Reserve 3%) | 804,500.00 | 1,042,000.00 |
| Ed Tech | 59,171.14 | 53.14 |
| Emergency Operation Plan | 193,096.00 | 193,096.00 |
| Emp Welfare | 548.65 | 548.65 |
| Energy Conservation Project | 20,000.00 | 20,000.00 |
| Energy Efficiency | 20,288.59 | 20,288.59 |
| English Learner Svcs | 0.00 | 0.00 |
| Facilities and Equipment Reserve | 1,169,986.86 | 1,129,529.89 |
| Fiscal/COE Oversight Reserve | 195,000.00 | 195,000.00 |
| Foster Youth/Homeless | 164.08 | 164.08 |
| Healthy Families Act/ACA | 110,000.00 | 110,000.00 |
| Instructional Materials | 54,903.10 | 54,903.10 |
| Insurance/Risk Management Reserve | 330,000.00 | 150,000.00 |
| LCAP | 70,230.83 | 36,744.83 |
| LCAP Differentiated Assistance allowance districts | 967,557.93 | 719,450.93 |
| LCAP Differentiated Assistance county base | 0.00 | 0.00 |
| Leave Accrual | 25,000.00 | 25,000.00 |
| Lottery | 268,416.71 | 268,416.71 |
| MAA | 876,387.84 | 876,387.84 |
| Mandate One time | 60,245.50 | 60,245.50 |
| Mandated Block Grant (type 1203) | 39,302.00 | 39,302.00 |
| OPEB Liability Reserve | 130,000.00 | 130,000.00 |
| Oral Health Assessment | 12,435.00 | 12,435.00 |
| Pension Contributions Reserve | 258,191.00 | 258,191.00 |
| Preschool Fund Raiser | 311.94 | 311.94 |
| Professional Development | 7,034.01 | 7,034.01 |
| Restricted Technology | 202,055.86 | 202,055.86 |
| Santa Anita Facility Reserves | 127,256.88 | 127,256.88 |
| School Site Block Grant | 1,853.14 | 1,853.14 |
| Sp Ed Support Activities | 900.84 | 900.84 |
| Special Ed Scholarship Fund | 486.97 | 486.97 |
| Staff/Professional Development Reserve | 88,583.00 | 88,583.00 |
| Suite 100 2nd Story Modernization Project | 600,000.00 | 600,000.00 |
| Superintendents Priorities | 0.00 | 0.00 |
| Technology (resource) | 0.00 | 0.00 |
| Technology Infrastructure Upgrade (1728) | 274,470.58 | 274,470.58 |
| Temporary State Revenues Reserve / LCFF Deferrals | 0.00 | 0.00 |
| Testing (CELDT, STAR, CAHSEE) | 2,464.60 | 2,464.60 |
| Vehicle Fleet Reserve | 0.00 | 75,000.00 |
| Venture Club | 172.83 | 172.83 |
| | | |
| TOTAL | 13,975,969.34 | 11,709,073.34 |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,145.00 | 0.00 | -100.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,145.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 3,145.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,145.00 | 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 | | | (3,145.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 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 | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|--|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| LCFF SOURCES | | | | | |
| Principal Apportionment | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 3,145.00 | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 3,145.00 | 0.00 | -100.0% |
| FEDERAL REVENUE | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 3,145.00 | 0.00 | -100.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 3,145.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 3,145.00 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (3,145.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 3,145.00 | 0.00 | -100.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 3,145.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 3,145.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 3,145.00 | 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 | | | (3,145.00) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,846,032.93 | 5,646,305.00 | -17.5% |
| 3) Other State Revenue | | 8300-8599 | 17,204,408.43 | 16,670,960.00 | -3.1% |
| 4) Other Local Revenue | | 8600-8799 | 221,476.06 | 134,061.00 | -39.5% |
| 5) TOTAL, REVENUES | | | 24,271,917.42 | 22,451,326.00 | -7.5% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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 | 24,571,897.67 | 22,451,326.00 | -8.6% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 24,571,897.67 | 22,451,326.00 | -8.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (299,980.25) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (299,980.25) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 299,999.53 | 19.28 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 299,999.53 | 19.28 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 299,999.53 | 19.28 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19.28 | 19.28 | 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 | 20.70 | 20.70 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | (1.42) | (1.42) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 271,103.36 | | |
| 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 | 6,393,927.76 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 2,012,857.45 | | |
| 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 | | | 8,677,888.57 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 8,672,365.48 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 5,503.81 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 8,677,869.29 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 19.28 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 6,846,032.93 | 5,646,305.00 | -17.5% |
| TOTAL, FEDERAL REVENUE | | | 6,846,032.93 | 5,646,305.00 | -17.5% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 15,939,511.49 | 14,579,834.00 | -8.5% |
| Prior Years | 6500 | 8319 | (721,030.06) | 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 | 1,985,927.00 | 2,091,126.00 | 5.3% |
| TOTAL, OTHER STATE REVENUE | | | 17,204,408.43 | 16,670,960.00 | -3.1% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 221,476.06 | 134,061.00 | -39.5% |
| 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 | | | 221,476.06 | 134,061.00 | -39.5% |
| TOTAL, REVENUES | | | 24,271,917.42 | 22,451,326.00 | -7.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 8,807,484.62 | 7,412,498.00 | -15.8% |
| 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 | 15,439,957.05 | 14,713,895.00 | -4.7% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Special Education Pass-Through Fund
Expenditures by Object

| 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 | 324,456.00 | 324,933.00 | 0.1% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 24,571,897.67 | 22,451,326.00 | -8.6% |
| TOTAL, EXPENDITURES | | | 24,571,897.67 | 22,451,326.00 | -8.6% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 6,846,032.93 | 5,646,305.00 | -17.5% |
| 3) Other State Revenue | | 8300-8599 | 17,204,408.43 | 16,670,960.00 | -3.1% |
| 4) Other Local Revenue | | 8600-8799 | 221,476.06 | 134,061.00 | -39.5% |
| 5) TOTAL, REVENUES | | | 24,271,917.42 | 22,451,326.00 | -7.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 24,571,897.67 | 22,451,326.00 | -8.6% |
| 10) TOTAL, EXPENDITURES | | | 24,571,897.67 | 22,451,326.00 | -8.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (299,980.25) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (299,980.25) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 299,999.53 | 19.28 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 299,999.53 | 19.28 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 299,999.53 | 19.28 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 19.28 | 19.28 | 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 | 20.70 | 20.70 | 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 | (1.42) | (1.42) | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 3345 | Special Ed: IDEA Preschool Staff Development, Part B, Sec 619 | 20.59 | 20.59 |
| 6500 | Special Education | .11 | .11 |
| Total, Restricted Balance | | 20.70 | 20.70 |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 9,881.00 | New |
| 4) Other Local Revenue | | 8600-8799 | 300,029.04 | 262,262.00 | -12.6% |
| 5) TOTAL, REVENUES | | | 300,029.04 | 272,143.00 | -9.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 142,941.00 | New |
| 2) Classified Salaries | | 2000-2999 | 103,798.49 | 115,430.00 | 11.2% |
| 3) Employee Benefits | | 3000-3999 | 48,759.23 | 115,558.00 | 137.0% |
| 4) Books and Supplies | | 4000-4999 | 78,836.57 | 8,295.00 | -89.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 49,658.96 | 27,616.00 | -44.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 14,052.66 | 19,998.00 | 42.3% |
| 9) TOTAL, EXPENDITURES | | | 295,105.91 | 429,838.00 | 45.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 4,923.13 | (157,695.00) | -3,303.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,923.13 | (157,695.00) | -3,303.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 343,928.24 | 348,851.37 | 1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 343,928.24 | 348,851.37 | 1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 343,928.24 | 348,851.37 | 1.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 348,851.37 | 191,156.37 | -45.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 326,350.55 | 168,655.55 | -48.3% |
| 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 | 22,500.82 | 22,500.82 | 0.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 261,399.35 | | |
| 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 | 89,579.02 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 141.40 | | |
| 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 | | | 351,119.77 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 346.23 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 1,922.17 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 2,268.40 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 348,851.37 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 9,881.00 | New |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 9,881.00 | New |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,266.52 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 293,762.52 | 262,262.00 | -10.7% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 300,029.04 | 262,262.00 | -12.6% |
| TOTAL, REVENUES | | | 300,029.04 | 272,143.00 | -9.3% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 47,706.00 | New |
| Other Certificated Salaries | | 1900 | 0.00 | 95,235.00 | New |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 142,941.00 | New |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 99,384.00 | 109,534.00 | 10.2% |
| Clerical, Technical and Office Salaries | | 2400 | 4,414.49 | 5,896.00 | 33.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 103,798.49 | 115,430.00 | 11.2% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 37,183.00 | New |
| PERS | | 3201-3202 | 26,151.03 | 30,605.00 | 17.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,874.47 | 10,867.00 | 38.0% |
| Health and Welfare Benefits | | 3401-3402 | 10,100.73 | 25,920.00 | 156.6% |
| Unemployment Insurance | | 3501-3502 | 518.95 | 516.00 | -0.6% |
| Workers' Compensation | | 3601-3602 | 3,450.11 | 8,922.00 | 158.6% |
| OPEB, Allocated | | 3701-3702 | 663.94 | 1,545.00 | 132.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 48,759.23 | 115,558.00 | 137.0% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 7,748.53 | 7,044.00 | -9.1% |
| Noncapitalized Equipment | | 4400 | 71,088.04 | 1,251.00 | -98.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 78,836.57 | 8,295.00 | -89.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 3,448.90 | 5,500.00 | 59.5% |
| 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 | 6,807.44 | 3,460.00 | -49.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 39,402.62 | 18,656.00 | -52.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 49,658.96 | 27,616.00 | -44.4% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 14,052.66 | 19,998.00 | 42.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 14,052.66 | 19,998.00 | 42.3% |
| TOTAL, EXPENDITURES | | | 295,105.91 | 429,838.00 | 45.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 9,881.00 | New |
| 4) Other Local Revenue | | 8600-8799 | 300,029.04 | 262,262.00 | -12.6% |
| 5) TOTAL, REVENUES | | | 300,029.04 | 272,143.00 | -9.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 99,654.57 | 19,795.00 | -80.1% |
| 2) Instruction - Related Services | 2000-2999 | | 174,897.98 | 386,557.00 | 121.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 640.00 | New |
| 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 | | 14,052.66 | 19,998.00 | 42.3% |
| 8) Plant Services | 8000-8999 | | 6,500.70 | 2,848.00 | -56.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 295,105.91 | 429,838.00 | 45.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 4,923.13 | (157,695.00) | -3,303.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,923.13 | (157,695.00) | -3,303.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 343,928.24 | 348,851.37 | 1.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 343,928.24 | 348,851.37 | 1.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 343,928.24 | 348,851.37 | 1.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 348,851.37 | 191,156.37 | -45.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 326,350.55 | 168,655.55 | -48.3% |
| 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 | 22,500.82 | 22,500.82 | 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 |
|---------------------------|-------------------------|---------------------------------|-------------------|
| 6391 | Adult Education Program | 326,350.55 | 168,655.55 |
| Total, Restricted Balance | | 326,350.55 | 168,655.55 |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,386,387.86 | 5,612,740.00 | 4.2% |
| 3) Other State Revenue | | 8300-8599 | 4,087,312.81 | 5,757,316.00 | 40.9% |
| 4) Other Local Revenue | | 8600-8799 | 223,800.97 | 207,854.00 | -7.1% |
| 5) TOTAL, REVENUES | | | 9,697,501.64 | 11,577,910.00 | 19.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 3,094,469.81 | 4,336,760.00 | 40.1% |
| 2) Classified Salaries | | 2000-2999 | 964,248.52 | 1,143,517.00 | 18.6% |
| 3) Employee Benefits | | 3000-3999 | 1,613,088.14 | 2,749,057.00 | 70.4% |
| 4) Books and Supplies | | 4000-4999 | 500,820.05 | 327,301.00 | -34.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,217,759.29 | 2,047,777.00 | -7.7% |
| 6) Capital Outlay | | 6000-6999 | 588,920.07 | 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 | 865,924.59 | 969,799.00 | 12.0% |
| 9) TOTAL, EXPENDITURES | | | 9,845,230.47 | 11,574,211.00 | 17.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (147,728.83) | 3,699.00 | -102.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 76,685.34 | 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 | | | 76,685.34 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (71,043.49) | 3,699.00 | -105.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 695,639.20 | 624,595.71 | -10.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 695,639.20 | 624,595.71 | -10.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 695,639.20 | 624,595.71 | -10.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 624,595.71 | 628,294.71 | 0.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 624,597.07 | 628,296.07 | 0.6% |
| 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 | (1.36) | (1.36) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | (96,131.42) | | |
| 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 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 1,709,738.19 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 99,149.64 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,712,756.41 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 658,182.04 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 308,623.54 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 121,355.12 | | |
| 6) TOTAL, LIABILITIES | | | 1,088,160.70 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 624,595.71 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 5,386,387.86 | 5,612,740.00 | 4.2% |
| TOTAL, FEDERAL REVENUE | | | 5,386,387.86 | 5,612,740.00 | 4.2% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 3,462,282.96 | 4,919,927.00 | 42.1% |
| All Other State Revenue | All Other | 8590 | 625,029.85 | 837,389.00 | 34.0% |
| TOTAL, OTHER STATE REVENUE | | | 4,087,312.81 | 5,757,316.00 | 40.9% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 25,345.23 | 3,699.00 | -85.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 198,455.74 | 204,155.00 | 2.9% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 223,800.97 | 207,854.00 | -7.1% |
| TOTAL, REVENUES | | | 9,697,501.64 | 11,577,910.00 | 19.4% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,306,758.88 | 3,434,772.00 | 48.9% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 656,814.58 | 763,403.00 | 16.2% |
| Other Certificated Salaries | | 1900 | 130,896.35 | 138,585.00 | 5.9% |
| TOTAL, CERTIFICATED SALARIES | | | 3,094,469.81 | 4,336,760.00 | 40.1% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| Classified Support Salaries | | 2200 | 400,323.84 | 485,451.00 | 21.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 174,640.08 | 198,893.00 | 13.9% |
| Clerical, Technical and Office Salaries | | 2400 | 281,141.76 | 344,756.00 | 22.6% |
| Other Classified Salaries | | 2900 | 108,142.84 | 114,417.00 | 5.8% |
| TOTAL, CLASSIFIED SALARIES | | | 964,248.52 | 1,143,517.00 | 18.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 522,784.83 | 970,216.00 | 85.6% |
| PERS | | 3201-3202 | 275,956.44 | 458,476.00 | 66.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 126,842.69 | 201,883.00 | 59.2% |
| Health and Welfare Benefits | | 3401-3402 | 508,265.36 | 886,369.00 | 74.4% |
| Unemployment Insurance | | 3501-3502 | 20,134.60 | 9,907.00 | -50.8% |
| Workers' Compensation | | 3601-3602 | 135,422.91 | 190,111.00 | 40.4% |
| OPEB, Allocated | | 3701-3702 | 23,681.31 | 32,095.00 | 35.5% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,613,088.14 | 2,749,057.00 | 70.4% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 368,884.65 | 187,809.00 | -49.1% |
| Noncapitalized Equipment | | 4400 | 119,335.34 | 91,069.00 | -23.7% |
| Food | | 4700 | 12,600.06 | 48,423.00 | 284.3% |
| TOTAL, BOOKS AND SUPPLIES | | | 500,820.05 | 327,301.00 | -34.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 78,390.65 | 168,000.00 | 114.3% |
| Travel and Conferences | | 5200 | 71,061.84 | 115,902.00 | 63.1% |
| Dues and Memberships | | 5300 | 14,796.49 | 8,171.00 | -44.8% |
| Insurance | | 5400-5450 | 0.00 | 19,619.00 | New |
| Operations and Housekeeping Services | | 5500 | 4,180.09 | 5,708.00 | 36.6% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,636.06 | 13,505.00 | 412.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 561,389.94 | 781,287.00 | 39.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,482,313.33 | 914,813.00 | -38.3% |
| Communications | | 5900 | 2,990.89 | 20,772.00 | 594.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,217,759.29 | 2,047,777.00 | -7.7% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 176,564.15 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 210,588.90 | 0.00 | -100.0% |
| Equipment | | 6400 | 159,076.02 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 42,691.00 | 0.00 | -100.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 588,920.07 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 865,924.59 | 969,799.00 | 12.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 865,924.59 | 969,799.00 | 12.0% |
| TOTAL, EXPENDITURES | | | 9,845,230.47 | 11,574,211.00 | 17.6% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 76,685.34 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 76,685.34 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 76,685.34 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 5,386,387.86 | 5,612,740.00 | 4.2% |
| 3) Other State Revenue | | 8300-8599 | 4,087,312.81 | 5,757,316.00 | 40.9% |
| 4) Other Local Revenue | | 8600-8799 | 223,800.97 | 207,854.00 | -7.1% |
| 5) TOTAL, REVENUES | | | 9,697,501.64 | 11,577,910.00 | 19.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 4,662,042.17 | 6,304,398.00 | 35.2% |
| 2) Instruction - Related Services | 2000-2999 | | 1,754,971.95 | 1,823,536.00 | 3.9% |
| 3) Pupil Services | 3000-3999 | | 1,365,618.12 | 1,697,704.00 | 24.3% |
| 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 | | 872,374.86 | 975,621.00 | 11.8% |
| 8) Plant Services | 8000-8999 | | 1,190,223.37 | 772,952.00 | -35.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 9,845,230.47 | 11,574,211.00 | 17.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (147,728.83) | 3,699.00 | -102.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 76,685.34 | 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 | | | 76,685.34 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (71,043.49) | 3,699.00 | -105.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 695,639.20 | 624,595.71 | -10.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 695,639.20 | 624,595.71 | -10.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 695,639.20 | 624,595.71 | -10.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 624,595.71 | 628,294.71 | 0.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 624,597.07 | 628,296.07 | 0.6% |
| 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 | (1.36) | (1.36) | 0.0% |

| Resource | Description | 2022-23 Unaudited Actuals | 2023-24 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 5033 | Child Development: Preschool Development Grant - Renewal FY 2020-23 | 9,399.18 | 9,399.18 |
| 5055 | Child Development: Local Planning Councils | 2.09 | 2.09 |
| 5058 | Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend | 100,878.75 | 100,878.75 |
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 1,118.37 | 1,118.37 |
| 5160 | Child Care and Development Programs Administered by California Department of Social Services (Federal Funds) | 14,359.50 | 14,359.50 |
| 6127 | Child Development: California State Preschool Program QRIS Block Grant RFA | .17 | .17 |
| 6129 | Child Development: Center-Based Reserve Account for Department of Social Services Programs | 157,173.85 | 157,173.85 |
| 6130 | Child Development: Center-Based Reserve Account | 326,006.07 | 329,705.07 |
| 9010 | Other Restricted Local | 15,659.09 | 15,659.09 |
| Total, Restricted Balance | | 624,597.07 | 628,296.07 |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 72,752.74 | 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 | | | (72,752.74) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (72,752.74) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 72,752.74 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 72,752.74 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 72,752.74 | 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% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | | | | |
| | | 9150 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 0.00 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 0.00 | | |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 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% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| 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 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 72,752.74 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 72,752.74 | 0.00 | -100.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (72,752.74) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 72,752.74 | 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 | | | (72,752.74) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (72,752.74) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 72,752.74 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 72,752.74 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 72,752.74 | 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 275,000.00 | 275,000.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 27,595.70 | 10,108.00 | -63.4% |
| 5) TOTAL, REVENUES | | | 302,595.70 | 285,108.00 | -5.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 11,873.68 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 19,807.04 | 9,700.00 | -51.0% |
| 6) Capital Outlay | | 6000-6999 | 287,439.53 | 328,599.00 | 14.3% |
| 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 | | | 319,120.25 | 338,299.00 | 6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (16,524.55) | (53,191.00) | 221.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (16,524.55) | (53,191.00) | 221.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,763,201.41 | 1,746,676.86 | -0.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,763,201.41 | 1,746,676.86 | -0.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,763,201.41 | 1,746,676.86 | -0.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,746,676.86 | 1,693,485.86 | -3.0% |
| 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 | 1,746,676.86 | 1,693,485.86 | -3.0% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,512,257.71 | | |
| 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 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 275,000.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,787,257.71 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 40,580.85 | | |
| 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 | | | 40,580.85 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 1,746,676.86 | | |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 275,000.00 | 275,000.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 275,000.00 | 275,000.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 27,595.70 | 10,108.00 | -63.4% |
| 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 | | | 27,595.70 | 10,108.00 | -63.4% |
| TOTAL, REVENUES | | | 302,595.70 | 285,108.00 | -5.8% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Materials and Supplies | | 4300 | 6,845.77 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 5,027.91 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 11,873.68 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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 | 19,807.04 | 9,700.00 | -51.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 19,807.04 | 9,700.00 | -51.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 201,327.97 | 316,486.00 | 57.2% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 86,111.56 | 12,113.00 | -85.9% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 287,439.53 | 328,599.00 | 14.3% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 319,120.25 | 338,299.00 | 6.0% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 275,000.00 | 275,000.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 27,595.70 | 10,108.00 | -63.4% |
| 5) TOTAL, REVENUES | | | 302,595.70 | 285,108.00 | -5.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 319,120.25 | 338,299.00 | 6.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 319,120.25 | 338,299.00 | 6.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (16,524.55) | (53,191.00) | 221.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (16,524.55) | (53,191.00) | 221.9% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,763,201.41 | 1,746,676.86 | -0.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,763,201.41 | 1,746,676.86 | -0.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,763,201.41 | 1,746,676.86 | -0.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,746,676.86 | 1,693,485.86 | -3.0% |
| 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 | 1,746,676.86 | 1,693,485.86 | -3.0% |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 18,607.34 | 5,533.00 | -70.3% |
| 5) TOTAL, REVENUES | | | 18,607.34 | 5,533.00 | -70.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 18,607.34 | 5,533.00 | -70.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 83,828.19 | 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 | | | 83,828.19 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 102,435.53 | 5,533.00 | -94.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 967,854.64 | 1,070,290.17 | 10.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 967,854.64 | 1,070,290.17 | 10.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 967,854.64 | 1,070,290.17 | 10.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,070,290.17 | 1,075,823.17 | 0.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,070,290.17 | 1,075,823.17 | 0.5% |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 986,461.98 | | |
| 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 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 83,828.19 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,070,290.17 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 1,070,290.17 | | |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 18,607.34 | 5,533.00 | -70.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 18,607.34 | 5,533.00 | -70.3% |
| TOTAL, REVENUES | | | 18,607.34 | 5,533.00 | -70.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 38,157.95 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 45,670.24 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 83,828.19 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| (a-b+e) | | | 83,828.19 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 18,607.34 | 5,533.00 | -70.3% |
| 5) TOTAL, REVENUES | | | 18,607.34 | 5,533.00 | -70.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 18,607.34 | 5,533.00 | -70.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 83,828.19 | 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 | | | 83,828.19 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 102,435.53 | 5,533.00 | -94.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 967,854.64 | 1,070,290.17 | 10.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 967,854.64 | 1,070,290.17 | 10.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 967,854.64 | 1,070,290.17 | 10.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,070,290.17 | 1,075,823.17 | 0.5% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,070,290.17 | 1,075,823.17 | 0.5% |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 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 | 694,986.87 | 297,313.00 | -57.2% |
| 5) TOTAL, REVENUES | | | 694,986.87 | 297,313.00 | -57.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,250.00 | 890,375.00 | 71,130.0% |
| 6) Capital Outlay | | 6000-6999 | 136,500.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 393,118.78 | 401,369.00 | 2.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 530,868.78 | 1,291,744.00 | 143.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 164,118.09 | (994,431.00) | -705.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 115,386.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 115,386.00 | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 164,118.09 | (879,045.00) | -635.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,150,045.31 | 1,314,163.40 | 14.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,150,045.31 | 1,314,163.40 | 14.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,150,045.31 | 1,314,163.40 | 14.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,314,163.40 | 435,118.40 | -66.9% |
| 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 | 1,314,163.40 | 435,118.40 | -66.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,314,163.40 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,314,163.40 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2) | | | 1,314,163.40 | | |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | | 8575 | 0.00 | 0.00 |
| Other Subventions/In-Lieu Taxes | | | 8576 | 0.00 | 0.00 |
| All Other State Revenue | | | 8590 | 0.00 | 0.00 |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | | 8615 | 0.00 | 0.00 |
| Unsecured Roll | | | 8616 | 0.00 | 0.00 |
| Prior Years' Taxes | | | 8617 | 0.00 | 0.00 |
| Supplemental Taxes | | | 8618 | 0.00 | 0.00 |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | | 8621 | 0.00 | 0.00 |
| Other | | | 8622 | 0.00 | 0.00 |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | | 8625 | 670,378.00 | 292,358.00 |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | | 8629 | 0.00 | 0.00 |
| Sales | | | | | |
| Sale of Equipment/Supplies | | | 8631 | 0.00 | 0.00 |
| Interest | | | 8660 | 24,608.87 | 4,955.00 |
| Net Increase (Decrease) in the Fair Value of Investments | | | 8662 | 0.00 | 0.00 |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | | 8681 | 0.00 | 0.00 |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | | 8699 | 0.00 | 0.00 |
| All Other Transfers In from All Others | | | 8799 | 0.00 | 0.00 |
| TOTAL, OTHER LOCAL REVENUE | | | 694,986.87 | 297,313.00 | -57.2% |
| TOTAL, REVENUES | | | 694,986.87 | 297,313.00 | -57.2% |
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | | 1900 | 0.00 | 0.00 |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | | 2200 | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| 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 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,250.00 | 890,375.00 | 71,130.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,250.00 | 890,375.00 | 71,130.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 136,500.00 | 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 | | | 136,500.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 168,118.78 | 156,369.00 | -7.0% |
| Other Debt Service - Principal | | 7439 | 225,000.00 | 245,000.00 | 8.9% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 393,118.78 | 401,369.00 | 2.1% |
| TOTAL, EXPENDITURES | | | 530,868.78 | 1,291,744.00 | 143.3% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 115,386.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 115,386.00 | New |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Proceeds | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 115,386.00 | New |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 694,986.87 | 297,313.00 | -57.2% |
| 5) TOTAL, REVENUES | | | 694,986.87 | 297,313.00 | -57.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,250.00 | 890,375.00 | 71,130.0% |
| 8) Plant Services | 8000-8999 | | 136,500.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 393,118.78 | 401,369.00 | 2.1% |
| 10) TOTAL, EXPENDITURES | | | 530,868.78 | 1,291,744.00 | 143.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10) | | | 164,118.09 | (994,431.00) | -705.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 115,386.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 115,386.00 | New |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 164,118.09 | (879,045.00) | -635.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,150,045.31 | 1,314,163.40 | 14.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,150,045.31 | 1,314,163.40 | 14.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,150,045.31 | 1,314,163.40 | 14.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,314,163.40 | 435,118.40 | -66.9% |
| 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 | 1,314,163.40 | 435,118.40 | -66.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 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 |
|---------------------------|----------|------------------------|---------------------------------|-------------------|
| | 9010 | Other Restricted Local | 1,314,163.40 | 435,118.40 |
| Total, Restricted Balance | | | 1,314,163.40 | 435,118.40 |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 322,990.51 | 329,428.00 | 2.0% |
| 5) TOTAL, REVENUES | | | 322,990.51 | 329,428.00 | 2.0% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 277,481.36 | 329,428.00 | 18.7% |
| 6) Depreciation and Amortization | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 277,481.36 | 329,428.00 | 18.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 45,509.15 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 45,670.24 | 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 | | | (45,670.24) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (161.09) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | (161.09) | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | (161.09) | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 0.00 | (161.09) | New |
| 2) Ending Net Position, June 30 (E + F1e) | | | (161.09) | (161.09) | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (161.09) | (161.09) | 0.0% |
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 72,399.27 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,560.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| i) Lease Assets | | 9460 | 0.00 | | |
| j) Accumulated Amortization-Lease Assets | | 9465 | 0.00 | | |
| k) Subscription Assets | | 9470 | 0.00 | | |
| l) Accumulated Amortization-Subscription Assets | | 9475 | 0.00 | | |
| 11) TOTAL, ASSETS | | | 73,959.27 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 28,450.12 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 45,670.24 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | | | | |
| a) Subscription Liability | | 9660 | 0.00 | | |
| b) Net Pension Liability | | 9663 | 0.00 | | |
| c) Total/Net OPEB Liability | | 9664 | 0.00 | | |
| d) Compensated Absences | | 9665 | 0.00 | | |
| e) COPs Payable | | 9666 | 0.00 | | |
| f) Leases Payable | | 9667 | 0.00 | | |
| g) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| h) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 74,120.36 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. NET POSITION | | | | | |
| Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2) | | | (161.09) | | |
| OTHER STATE REVENUE | | | | | |
| STRS On-Behalf Pension Contributions | 7690 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | (169.49) | 428.00 | -352.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ | | | | | |
| Contributions | | 8674 | 323,160.00 | 329,000.00 | 1.8% |
| All Other Fees and Contracts | | 8689 | 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 | | | 322,990.51 | 329,428.00 | 2.0% |
| TOTAL, REVENUES | | | 322,990.51 | 329,428.00 | 2.0% |
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | |
| Operating Expenditures | | 5800 | 277,481.36 | 329,428.00 | 18.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 277,481.36 | 329,428.00 | 18.7% |
| DEPRECIATION AND AMORTIZATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Lease Assets | | 6910 | 0.00 | 0.00 | 0.0% |
| Amortization Expense-Subscription Assets | | 6920 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION AND AMORTIZATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 277,481.36 | 329,428.00 | 18.7% |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 45,670.24 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 45,670.24 | 0.00 | -100.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | |
| (a-b+e) | | | (45,670.24) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 322,990.51 | 329,428.00 | 2.0% |
| 5) TOTAL, REVENUES | | | 322,990.51 | 329,428.00 | 2.0% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 277,481.36 | 329,428.00 | 18.7% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 277,481.36 | 329,428.00 | 18.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 45,509.15 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 45,670.24 | 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 | | | (45,670.24) | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (161.09) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | (161.09) | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | (161.09) | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 0.00 | (161.09) | New |
| 2) Ending Net Position, June 30 (E + F1e) | | | (161.09) | (161.09) | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Position | | 9790 | (161.09) | (161.09) | 0.0% |

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

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| A. ADDITIONS | | | | | |
| 1) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 2) Funds Collected for Others | | 8800 | 638,185,904.69 | 0.00 | -100.0% |
| 3) TOTAL, ADDITIONS | | | 638,185,904.69 | 0.00 | -100.0% |
| B. DEDUCTIONS | | | | | |
| 1) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 2) Funds Distributed for Others | | 7500 | 636,909,987.86 | 0.00 | -100.0% |
| 3) TOTAL, DEDUCTIONS | | | 636,909,987.86 | 0.00 | -100.0% |
| C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3) | | | 1,275,916.83 | 0.00 | -100.0% |
| D. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 365,813.96 | 1,641,730.79 | 348.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (D1a + D1b) | | | 365,813.96 | 1,641,730.79 | 348.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (D1c + D1d) | | | 365,813.96 | 1,641,730.79 | 348.8% |
| 2) Ending Net Position, June 30 (C + D1e) | | | | | |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 1,641,730.79 | 1,641,730.79 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 26,559,391.59 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Other Funds | | 9310 | 0.00 | | |
| 5) Other Current Assets | | 9340 | 0.00 | | |
| 6) TOTAL, ASSETS | | | 26,559,391.59 | | |
| F. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| G. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 1,044,323.63 | | |
| 2) Due to Other Funds | | 9610 | 0.00 | | |
| 3) Due to Student Groups/Other Agencies | | 9620 | 23,873,337.17 | | |
| 4) TOTAL, LIABILITIES | | | 24,917,660.80 | | |
| H. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| I. NET POSITION | | | | | |
| Net Position, June 30 (E6 + F2) - (G4 + H2) | | | 1,641,730.79 | | |

| Description | Resource Codes | Object Codes | 2022-23 Unaudited Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| TOTAL ADDITIONS | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Funds Collected for Others | | 8800 | 638,185,904.69 | 0.00 | -100.0% |
| TOTAL, ADDITIONS | | | 638,185,904.69 | 0.00 | -100.0% |
| TOTAL DEDUCTIONS | | | | | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Funds Distributed to Others | | 7500 | 636,909,987.86 | 0.00 | -100.0% |
| TOTAL, DEDUCTIONS | | | 636,909,987.86 | 0.00 | -100.0% |

| Description | 2022-23 Unaudited Actuals | | | 2023-24 Budget | | |
|--|---------------------------|------------------|------------------|-------------------|----------------------|----------------------|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| B. COUNTY OFFICE OF EDUCATION | | | | | | |
| 1. County Program Alternative Education Grant ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | 2.10 | 2.10 | 2.10 | 1.00 | 1.00 | 1.00 |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 28.31 | 30.04 | 30.04 | 30.00 | 30.00 | 30.00 |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 30.41 | 32.14 | 32.14 | 31.00 | 31.00 | 31.00 |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 124.82 | 125.78 | 124.82 | 124.53 | 124.53 | 124.53 |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | 10.41 | 10.41 | 10.41 | 10.41 | 10.41 | 10.41 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 135.23 | 136.19 | 135.23 | 134.94 | 134.94 | 134.94 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 165.64 | 168.33 | 167.37 | 165.94 | 165.94 | 165.94 |
| 4. Adults in Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | 27,330.27 | 27,330.27 | 27,330.27 | 27,195.33 | 27,195.33 | 27,195.33 |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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 |
|--|--------------------------|---------------------------------|------------------------|------------|------------|------------------------|-----------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 4,965,000.00 | | 4,965,000.00 | | 225,000.00 | 4,740,000.00 | |
| 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 | 863,369.64 | 104,485.00 | 967,854.64 | 102,435.53 | 101,664.00 | 968,626.17 | |
| Compensated Absences Payable | 119,127.97 | | 119,127.97 | 5,026.34 | | 124,154.31 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Governmental activities long-term liabilities | 5,947,497.61 | 104,485.00 | 6,051,982.61 | 107,461.87 | 326,664.00 | 5,832,780.48 | 0.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Subscription Liability | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2022-23 Expenditures |
|---|----------------------|---------------------------------|-----------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 26,810,088.27 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 937,023.05 |
| 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 | 508,629.52 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 453,900.60 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 117,988.29 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 16,540.78 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 5,132,505.00 |

| | | | | |
|---|--|--|--|--|
| <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>6,229,564.19</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>19,643,501.03</p> |
| <p>Section II - Expenditures Per ADA</p> | | | | <p>2022-23 Annual ADA/Exps. Per ADA</p> |
| <p>A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)</p> | | | | <p>32.14</p> |
| <p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p> | | | | <p>611,185.47</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.) | 16,101,316.39 | 731,213.28 |
| 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) | 16,101,316.39 | 731,213.28 |
| B. Required effort (Line A.2 times 90%) | 14,491,184.75 | 658,091.95 |
| C. Current year expenditures (Line I.E and Line II.B) | 19,643,501.03 | 611,185.47 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 46,906.48 |

| <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% | 7.13% |
| <p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p> | | |
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| <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 |
| A. PRIOR YEAR DATA | 2021-22 Actual | | | 2022-23 Actual | | |
| (2021-22 Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the 2021-22 Annual County LCFF Calculation funding exhibit.) | | | | | | |
| PRIOR YEAR APPROPRIATIONS LIMIT | | | | | | |
| 1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion. | 498,077.00 | | 498,077.00 | | | 498,077.00 |
| 2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1) | 10,112,477.79 | | 10,112,477.79 | | | 11,334,877.15 |
| 3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column) | 10,610,554.79 | | 10,610,554.79 | | | 11,832,954.15 |
| PRIOR YEAR GANN ADA | | | | | | |
| 4. Program ADA (Preload/Line B3, PY column) | 22.02 | | 22.02 | | | 32.14 |
| 5. Other ADA (Preload/Line B4, PY column) | 25,231.94 | | 25,231.94 | | | 25,637.23 |
| PRIOR YEAR LCFF | | | | | | |
| 6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, 2021-22 Annual County LCFF Calculation) | 498,077.00 | | 498,077.00 | | | 498,077.00 |
| 7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, 2021-22 Annual County LCFF Calculation) | 3,656,273.00 | | 3,656,273.00 | | | 3,656,273.00 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA | Adjustments to 2021-22 | | | Adjustments to 2022-23 | | |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | | | | | | |
| 8. Reorganizations and Other Transfers | | | | | | |
| 9. Temporary Voter Approved Increases | | | | | | |
| 10. Less: Lapses of Voter Approved Increases | | | | | | |
| 11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10) | | | 0.00 | | | 0.00 |
| 12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Adjustments to Other Services Portion (Lines A11 minus A12) | | | 0.00 | | | 0.00 |
| ADJUSTMENTS TO PRIOR YEAR ADA | | | | | | |
| (Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above) | | | | | | |
| 14. Adjustments to Program ADA | | | | | | |
| 15. Adjustments to Other ADA | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|--|--------------------------|--------------|---------------------|----------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| B. CURRENT YEAR GANN ADA | | | | | | |
| 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) | 32.14 | | 32.14 | 32.14 | | 32.14 |
| 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) | 32.14 | 0.00 | 32.14 | 32.14 | 0.00 | 32.14 |
| | 2022-23 P2 Report | | | 2023-24 P2 Estimate | | |
| CURRENT YEAR DISTRICT ADA | | | 25,637.23 | | | 25,481.91 |
| 4. Total District Gann ADA (Sum of all District Form GANN, Line B3) | | | | | | |
| C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE | | | | | | |
| AID RECEIVED | | | | | | |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | | | | | | |
| 1. Homeowners' Exemption (Object 8021) | 57,917.74 | | 57,917.74 | 57,920.00 | | 57,920.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 3,378.94 | | 3,378.94 | 3,378.00 | | 3,378.00 |
| 4. Secured Roll Taxes (Object 8041) | 8,567,526.72 | | 8,567,526.72 | 8,529,242.00 | | 8,529,242.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 362,487.78 | | 362,487.78 | 352,449.00 | | 352,449.00 |
| 6. Prior Years' Taxes (Object 8043) | 6,355.84 | | 6,355.84 | 5,558.00 | | 5,558.00 |
| 7. Supplemental Taxes (Object 8044) | 242,578.68 | | 242,578.68 | 110,768.00 | | 110,768.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | 76,124.80 | | 76,124.80 | 38,028.00 | | 38,028.00 |
| 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) | 6,974.51 | | 6,974.51 | 0.00 | | 0.00 |
| 12. Comm. Redevelopment Funds (Objects 8047 & 8625) | 797,684.17 | | 797,684.17 | 759,009.00 | | 759,009.00 |
| 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) | 10,121,029.18 | 0.00 | 10,121,029.18 | 9,856,352.00 | 0.00 | 9,856,352.00 |
| 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) | 10,121,029.18 | 0.00 | 10,121,029.18 | 9,856,352.00 | 0.00 | 9,856,352.00 |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts) | | | 251,196.03 | | | 324,762.00 |
| 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) | | | 251,196.03 | | | 324,762.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 25. LCFF - CY (objects 8011 and 8012) | 4,194,190.00 | | 4,194,190.00 | 5,396,936.00 | | 5,396,936.00 |
| 26. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | 80,809.00 | | 80,809.00 | 0.00 | | 0.00 |
| 27. TOTAL STATE AID RECEIVED (Line C25 plus C26) | 4,274,999.00 | 0.00 | 4,274,999.00 | 5,396,936.00 | 0.00 | 5,396,936.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799) | 27,365,451.40 | | 27,365,451.40 | 31,988,531.00 | | 31,988,531.00 |
| 29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662) | 65,688.45 | | 65,688.45 | 65,688.45 | | 65,688.45 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A12) | | | 498,077.00 | | | 498,077.00 |
| 2. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places) | | | 1.4596 | | | 1.0000 |
| 4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3) | | | 781,881.17 | | | 520,191.62 |
| 5. Revised Prior Year Other Services Limit | | | | | | |
| | 2022-23 Actual | | | 2023-24 Budget | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| (Lines A2 plus A13) | | | 10,112,477.79 | | | 11,334,877.15 |
| 6. Inflation Adjustment | | | 1.0755 | | | 1.0444 |
| 7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places) | | | 1.0161 | | | 0.9939 |
| 8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7) | | | 11,051,072.98 | | | 11,765,933.00 |
| 9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8) | | | 11,832,954.15 | | | 12,286,124.62 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 10. Local Revenues Excluding Interest (Line C19) | | | 10,121,029.18 | | | 9,856,352.00 |
| 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) | | | 1,963,121.00 | | | 2,754,534.62 |
| 12. Local Revenues in Proceeds of Taxes | | | | | | |
| a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a]) | | | 29,076.78 | | | 25,949.74 |
| b. Total Local Proceeds of Taxes (Lines D10 plus D12a) | | | 10,150,105.96 | | | 9,882,301.74 |
| 13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero) | | | 1,934,044.22 | | | 2,728,584.88 |
| 14. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D12b) | | | 10,150,105.96 | | | |
| b. State Subventions (Line D13) | | | 1,934,044.22 | | | |
| c. Less: Excluded Appropriations (Line C24) | | | 251,196.03 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c) | | | 11,832,954.15 | | | |
| 15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9) | | | 0.00 | | | |
| SUMMARY | | | | | | |
| 16 Adjusted Appropriations Limit (Lines D9 plus D15) | | | 11,832,954.15 | | | 12,286,124.62 |
| 17 Appropriations Subject to the Limit | | | | | | |

| | 2022-23 Calculations | | | 2023-24 Calculations | | |
|---|----------------------|--------------|----------------------|----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| (Line D14d) | | | 11,832,954.15 | | | |
| * Please provide below an explanation for each entry in the adjustments column. | | | | | | |
| | | | | | | |
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| Frances Palu | | | 530-668-3728 | | | |
| 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) 2,272,421.56
- 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. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 16,490,429.68

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) 13.78%

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) 2,456,902.66
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 583,705.95

| | |
|---|---------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 0.00 |
| 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) | 215,262.38 |
| 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) | 19,279.05 |
| 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) | 3,275,150.04 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 177,541.26 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 3,452,691.30 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 7,546,281.51 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 5,660,798.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 2,155,246.48 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 182,250.97 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,223,459.05 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3) | 43,990.00 |
| 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) | 1,318,472.54 |
| 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) | 978,861.79 |
| 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) | 1,346,873.90 |
| 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) | 120,626.95 |
| 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) | 281,053.25 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 8,292,944.83 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a) | 29,150,859.27 |
| C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19) | 11.24% |
| D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19) | 11.84% |

Part IV - Carry-forward Adjustment

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

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

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

| | |
|--|----------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | 3,275,150.04 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 97,325.40 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.96%) times Part III, Line B19); zero if negative | 177,541.26 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.96%) times Part III, Line B19); zero if positive | 0.00 |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | 177,541.26 |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | not applicable |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | not applicable |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | 177,541.26 |

Approved indirect cost rate: 10.96%
Highest rate used in any program: 10.96%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01 | 1100 | 12,149.05 | 1,331.54 | 10.96% |
| 01 | 3010 | 131,982.85 | 14,465.32 | 10.96% |
| 01 | 3025 | 40,516.48 | 4,440.61 | 10.96% |
| 01 | 3182 | 89,110.94 | 9,766.56 | 10.96% |
| 01 | 3183 | 29,380.86 | 3,220.14 | 10.96% |
| 01 | 3212 | 179,949.08 | 19,722.42 | 10.96% |
| 01 | 3213 | 65,578.46 | 7,187.40 | 10.96% |
| 01 | 3215 | 30,733.66 | 3,368.41 | 10.96% |
| 01 | 3385 | 73,042.54 | 8,005.46 | 10.96% |
| 01 | 3395 | 35,169.16 | 3,854.54 | 10.96% |
| 01 | 4035 | 4,105.08 | 449.92 | 10.96% |
| 01 | 4127 | 1,446.81 | 158.57 | 10.96% |
| 01 | 4203 | 4,059.12 | 444.88 | 10.96% |
| 01 | 5035 | 5,264.58 | 577.00 | 10.96% |
| 01 | 5630 | 68,007.62 | 7,453.63 | 10.96% |
| 01 | 5632 | 8,490.69 | 930.58 | 10.96% |
| 01 | 5634 | 3,274.15 | 358.85 | 10.96% |
| 01 | 6010 | 24,117.57 | 1,204.76 | 5.00% |
| 01 | 6050 | 10,710.08 | 1,170.50 | 10.93% |
| 01 | 6057 | 25,510.06 | 2,794.00 | 10.95% |
| 01 | 6266 | 85,339.37 | 9,353.19 | 10.96% |
| 01 | 6300 | 20,248.78 | 2,219.26 | 10.96% |
| 01 | 6330 | 6,196.76 | 679.16 | 10.96% |
| 01 | 6371 | 10,415.58 | 1,141.55 | 10.96% |
| 01 | 6387 | 195,509.01 | 21,427.78 | 10.96% |
| 01 | 6388 | 386,547.15 | 27,172.23 | 7.03% |
| 01 | 6500 | 9,456,126.80 | 601,781.96 | 6.36% |
| 01 | 6510 | 867,896.07 | 52,073.76 | 6.00% |
| 01 | 6515 | 16,758.00 | 1,006.00 | 6.00% |
| 01 | 6520 | 34,498.92 | 3,781.08 | 10.96% |
| 01 | 6536 | 364,854.67 | 39,988.07 | 10.96% |
| 01 | 6680 | 33,149.20 | 3,633.15 | 10.96% |
| 01 | 6685 | 33,758.48 | 3,699.93 | 10.96% |
| 01 | 6690 | 88,702.23 | 9,721.76 | 10.96% |
| 01 | 7311 | 275.00 | 30.14 | 10.96% |
| 01 | 7366 | 191,162.81 | 20,855.20 | 10.91% |
| 01 | 7368 | 47,300.18 | 5,184.10 | 10.96% |

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

| | | | | |
|----|------|--------------|------------|--------|
| 01 | 7370 | 27,754.55 | 3,041.90 | 10.96% |
| 01 | 7422 | 53,335.83 | 5,845.61 | 10.96% |
| 01 | 7428 | 37,363.23 | 4,095.01 | 10.96% |
| 01 | 7430 | 162,045.31 | 17,760.17 | 10.96% |
| 01 | 7810 | 35,768.38 | 3,920.21 | 10.96% |
| 01 | 9010 | 1,026,820.82 | 88,531.12 | 8.62% |
| 11 | 6391 | 281,053.25 | 14,052.66 | 5.00% |
| 12 | 5025 | 244,592.60 | 24,603.22 | 10.06% |
| 12 | 5035 | 164,600.31 | 13,907.40 | 8.45% |
| 12 | 5055 | 44,764.32 | 4,208.96 | 9.40% |
| 12 | 5056 | 1,896.00 | 190.00 | 10.02% |
| 12 | 5059 | 101,528.75 | 10,152.88 | 10.00% |
| 12 | 5210 | 3,958,218.49 | 428,384.29 | 10.82% |
| 12 | 6045 | 10,228.27 | 1,022.83 | 10.00% |
| 12 | 6052 | 9,091.00 | 909.00 | 10.00% |
| 12 | 6054 | 20,573.07 | 2,254.81 | 10.96% |
| 12 | 6105 | 3,065,900.73 | 306,829.99 | 10.01% |
| 12 | 6123 | 4,772.00 | 482.00 | 10.10% |
| 12 | 6127 | 259,882.07 | 28,483.07 | 10.96% |
| 12 | 6128 | 212,705.42 | 23,312.51 | 10.96% |
| 12 | 9010 | 199,634.95 | 21,183.63 | 10.61% |

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

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|---|---------------------------------------|---|---|--|------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 258,087.65 | | 93,474.13 | 351,561.78 |
| 2. State Lottery Revenue | 8560 | 24,351.65 | | 13,867.35 | 38,219.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 282,439.30 | 0.00 | 107,341.48 | 389,780.78 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 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 | 5,440.05 | | 20,248.78 | 25,688.83 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 6,709.00 | | | 6,709.00 |
| 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 | | | 0.00 | 0.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | | 0.00 | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211, 7212, 7221, 7222, 7281, 7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213, 7223, 7283, 7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | 1,331.54 | | 2,219.26 | 3,550.80 |
| 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) | | 13,480.59 | 0.00 | 22,468.04 | 35,948.63 |
| C. ENDING BALANCE (Must equal Line A6 minus Line B12) | 979Z | 268,958.71 | 0.00 | 84,873.44 | 353,832.15 |
| D. COMMENTS: | | | | | |
| Indirect posted to expenditures. | | | | | |

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

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

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 140,649.23 | 141,715.84 | 282,365.07 | 33,862.89 | | 316,227.96 |
| 1110 | Regular Education, K-12 | (137.42) | 0.00 | (137.42) | (16.48) | | (153.90) |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 175,479.33 | 0.00 | 175,479.33 | 21,044.52 | | 196,523.85 |
| 3500 | County Community Schools | 1,070,679.32 | 15,432.79 | 1,086,112.11 | 130,252.98 | | 1,216,365.09 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3600 | Juvenile Courts | 238,240.62 | 4,766.99 | 243,007.61 | 29,142.91 | | 272,150.52 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 734,517.39 | 7,012.98 | 741,530.37 | 88,928.70 | | 830,459.07 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4780 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4900 | Other Supplemental Education | 1,067,267.53 | 59,192.34 | 1,126,459.87 | 135,091.72 | | 1,261,551.59 |
| 5000-5999 | Special Education | 13,614,631.98 | 395,299.10 | 14,009,931.08 | 1,680,153.69 | | 15,690,084.77 |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 2,487.38 | 0.00 | 2,487.38 | 298.30 | | 2,785.68 |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 15,399.23 | 0.00 | 15,399.23 | 1,846.77 | | 17,246.00 |
| 7150 | Nonagency - Other | 470,100.81 | 0.00 | 470,100.81 | 56,377.27 | | 526,478.08 |
| 8100 | Community Services | 55,806.36 | 0.00 | 55,806.36 | 6,692.63 | | 62,498.99 |
| 8500 | Child Care and Development Services | 1,091.45 | 0.00 | 1,091.45 | 130.89 | | 1,222.34 |
| 8600 | County Services to Districts | 4,875,782.30 | 105,703.25 | 4,981,485.55 | 597,409.17 | | 5,578,894.72 |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 25,840.86 | 25,840.86 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 380,027.12 | 380,027.12 |
| ---- | Other Outgo | | | | | 117,988.29 | 117,988.29 |
| Other Funds ---- | Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E) | | 145,853.76 | 145,853.76 | 1,048,020.76 | | 1,193,874.52 |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (879,977.25) | | (879,977.25) |
| ---- | Total County School Service and Charter Schools Funds Expenditures | 22,461,995.51 | 874,977.05 | 23,336,972.56 | 2,949,259.47 | 523,856.27 | 26,810,088.30 |

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

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|----------------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 3,379.57 | 101,292.08 | 8,066.02 | 10,762.54 | 17,149.02 | 0.00 | 0.00 | | | 0.00 | 0.00 | 140,649.23 |
| 1110 | Regular Education, K-12 | (137.42) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | (137.42) |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 175,479.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 175,479.33 |
| 3500 | County Community Schools | 434,857.12 | 258,168.80 | 84,019.16 | 17,098.65 | 58,080.51 | 0.00 | 0.00 | | | 218,455.08 | 0.00 | 1,070,679.32 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 141,811.84 | 65,341.71 | 0.00 | 25,177.00 | 38.01 | 0.00 | 0.00 | | | 5,872.06 | 0.00 | 238,240.62 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 43,419.87 | 546,031.40 | 119,385.72 | 0.00 | 1,049.97 | 0.00 | 0.00 | | | 24,630.43 | 0.00 | 734,517.39 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 353,893.91 | 429,830.23 | 92,033.79 | 0.00 | 119,730.71 | 0.00 | 0.00 | | | 71,778.89 | 0.00 | 1,067,267.53 |
| 5000-5999 | Special Education | 7,918,310.50 | 1,674,690.29 | 0.00 | 542,159.87 | 2,616,764.28 | 1,895.53 | 0.00 | | | 860,811.51 | 0.00 | 13,614,631.98 |
| 6000 | ROC/P | 0.00 | 2,487.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 2,487.38 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 10,043.12 | 0.00 | 4,983.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 372.46 | 0.00 | 15,399.23 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 470,100.81 | 0.00 | 0.00 | 0.00 | 470,100.81 |
| 8100 | Community Services | | 16,959.84 | 0.00 | 0.00 | 317.81 | 0.00 | | 38,528.71 | 0.00 | 0.00 | 0.00 | 55,806.36 |
| 8500 | Child Care and Development Services | 0.00 | 641.29 | 0.00 | 0.00 | 450.16 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 1,091.45 |
| 8600 | County Services to Districts | | 1,110,449.79 | 39,850.84 | 157,830.40 | 556,235.12 | 0.00 | 0.00 | | 2,776,155.28 | 235,260.87 | 0.00 | 4,875,782.30 |
| Total Direct Charged Costs | | 9,081,057.84 | 4,205,892.81 | 348,339.18 | 753,028.46 | 3,369,815.59 | 1,895.53 | 0.00 | 508,629.52 | 2,776,155.28 | 1,417,181.30 | 0.00 | 22,461,995.51 |

* Functions 7100-7199 for goals 8100 and 8500

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

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | Total |
|--------------------------------------|---------------------------------------|--|-------------------|--------------------|-------------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | |
| Instructional Goals | | | | | |
| 0001 | Pre-Kindergarten | 14,015.34 | 127,700.50 | 0.00 | 141,715.84 |
| 1110 | Regular Education, K-12 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3500 | County Community Schools | 2,803.07 | 12,629.72 | 0.00 | 15,432.79 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3600 | Juvenile Courts | 3,363.68 | 1,403.31 | 0.00 | 4,766.99 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 2,803.07 | 4,209.91 | 0.00 | 7,012.98 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4900 | Other Supplemental Education | 32,529.60 | 26,662.74 | 0.00 | 59,192.34 |
| 5000-5999 | Special Education (allocated to 5001) | 165,157.53 | 230,141.57 | 0.00 | 395,299.10 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| 8600 | County Services to Districts | 93,073.53 | 12,629.72 | 0.00 | 105,703.25 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Child Development (Fund 12) | 145,853.76 | 0.00 | 0.00 | 145,853.76 |
| -- | Cafeteria (Funds 13 and 61) | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Allocated Support Costs | | 459,599.58 | 415,377.47 | 0.00 | 874,977.05 |

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

| | | |
|-----------|--|----------------------|
| A. | Central Administration Costs in County School Service and Charter Schools Funds | |
| 1 | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999) | 715,040.65 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999) | 43,990.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 2,486,500.11 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 583,705.95 |
| 5 | Total Central Administration Costs in County School Service and Charter Schools Funds | 3,829,236.71 |
| B. | Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 22,461,995.51 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 874,977.05 |
| 3 | Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds | 23,336,972.56 |
| C. | Direct Charged Costs in Other Funds | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 281,053.25 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 8,311,995.16 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 0.00 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 8,593,048.41 |
| D. | Total Direct Charged and Allocated Costs (B3 + C5) | 31,930,020.97 |
| E. | Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | 11.99% |

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000- 9999) | Total |
|---|----------------------------------|-------------------------------|--|--|------------|
| Food Services (Objects 1000-5999, 6400-6920) | 25,840.86 | | | | 25,840.86 |
| Enterprise (Objects 1000-5999, 6400-6920) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6700) | | | 380,027.12 | | 380,027.12 |
| Other Outgo (Objects 1000 - 7999) | | | | 117,988.29 | 117,988.29 |
| Total Other Costs | 25,840.86 | 0.00 | 380,027.12 | 117,988.29 | 523,856.27 |

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

| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | 321,946.33 | 35.60 | 135,831.62 | 1,786.02 | 275,471.46 | 139,906.00 | 0.00 |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | FTE Factor(s) | CU Factor(s) | CU Factor(s) | PT Factor(s) |
| Instructional Goals | | | | | | | |
| Description | | | | | | | |
| 0001 Pre-Kindergarten | 1.00 | | | | .91 | .91 | |
| 1110 Regular Education, K-12 | | | | | | | |
| 3100 Alternative Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3500 County Community Schools | .20 | | | | .09 | .09 | |
| 3550 Community Day Schools | | | | | | | |
| 3600 Juvenile Courts | .24 | | | | .01 | .01 | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | .20 | | 0.00 | | .03 | .03 | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 4900 Other Supplemental Education | 2.32 | | | | .19 | .19 | |
| 5000-5999 Special Education (allocated to 5001) | 7.60 | | 4.90 | | 1.64 | 1.64 | |
| 6000 ROC/P | | | | | | | |
| Other Goals | | | | | | | |
| Description | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | |
| 7150 Nonagency - Other | | | | | | | |
| 8100 Community Services | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | |
| 8600 County Services to Districts | 5.36 | | 1.50 | | .09 | .09 | |
| Other Funds | | | | | | | |
| Description | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | |
| -- Child Development (Fund 12) | 6.05 | 3.60 | 4.95 | 15.46 | | | |

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

| | Teacher Full-Time Equivalents | | | | Classroom Units | | Pupils Transported |
|------------------------------------|--|--|---------------------------------------|---|--|---|--------------------------------------|
| | Instructional Supervision and Administration (Functions 2100 - 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) |
| -- Cafeteria (Funds 13 & 61) | | | | | | | |
| C. Total Allocation Factors | 22.97 | 3.60 | 11.35 | 15.46 | 2.96 | 2.96 | 0.00 |

7. 5. 2023-2024 Budget Development Calendar

Description

The attached Budget Development Calendar highlights the order of steps in the budget cycle, including the budget development process and interim budget reporting after budget adoption. This process is followed to ensure public hearing and adoption on the budget and Local Control and Accountability Plan prior to June 30.

Staff will review the timelines and activities at the meeting.

Recommendation

For information.

Supporting Documents

 2023-2024 BUDGET DEVELOPMENT CALENDAR

Contact Person

Frances Palu, Director, Internal Fiscal Services, will present this item.

YCOE 2023-2024 BUDGET CALENDAR

| Month | Activity |
|------------------|--|
| August | * BOE Information Item: Monthly Board Financial Report June & July |
| September | * BOE Information Item: Monthly Board Financial Report |
| October | <ul style="list-style-type: none"> * BOE Information Item: Budget Development Calendar * BOE Information Item: Unaudited Actuals (Prior budget year) * BOE Information Item: Monthly Board Financial Report * BOE Action Item: Committed Fund Balance for Facilities * BOE Action Item: Committed Fund Balance for Pension Contributions * BOE Action Item: Adoption of the Gann Limit |
| November | <ul style="list-style-type: none"> * Prepare/verify new fiscal year position reports/FTEs * Meet with Head Start Program Managers regarding preliminary budget * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report |
| December | <ul style="list-style-type: none"> * BOE Approval: First Interim Report * Head Start - Review staffing and service levels (Dec-Mar) * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report |
| January | <ul style="list-style-type: none"> * BOE Information Item: Governor's Budget Proposal * BOE Information Item: Monthly Board Financial Report * Budget analysis worksheets to Program Managers * Develop YCOE budget assumptions, guidelines and funding levels * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff |
| February | <ul style="list-style-type: none"> * Program Managers return budget estimates to CSBS * Hold budget and LCAP review meetings with programs as needed * Develop personnel changes/FTEs * Preliminary Head Start Budget to Board * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report |
| March | <ul style="list-style-type: none"> * Program Managers continue budget development with staff * BOE Approval: Second Interim Report * BOE Information Item: Final Head Start Budget Presented * BOE Information Item: Monthly Board Financial Report * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff |

YCOE 2023-2024 BUDGET CALENDAR

| Month | Activity |
|----------------------|---|
| April | <ul style="list-style-type: none"> * Finalize major changes in programs and services * Finalize personnel changes/positions to new budget year * Head Start Grant Application submitted to Region 9 * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * BOE Information Item: Monthly Board Financial Report |
| May | <ul style="list-style-type: none"> * BOE Information Item: Review Governor's May Revise * BOE Information Item: Monthly Board Financial Report * Meet with all program managers: Review staffing, service levels and enrollment projections with program managers and staff * Prepare final LCAP budget changes * Complete prior year estimated actuals and beginning fund balance new year * Prepare and review final budget adjustments and state reports * Prepare budget summary documents |
| June | <ul style="list-style-type: none"> * BOE Information Item: Hold Board Budget Study Session * BOE Information Item: Public Hearing for LCAP and Budget * BOE Information Item: Monthly Board Financial Report * BOE Approval: Approve/Adopt final LCAP and Budget |
| July | <ul style="list-style-type: none"> * Budget and LCAP submitted to Superintendent of Public Instruction * BOE Information Item: Monthly Board Financial Report |
| LCAP Timeline | |
| July - Oct. | <ul style="list-style-type: none"> * Identify and consult stakeholders; conduct needs assessments * Review available data for Annual Report |
| Nov - Jan | <ul style="list-style-type: none"> * Continue Updating Progress on Annual Report * Review LCAP goals, actions and services for needed adjustments * Meet with all program managers: Review LCAP related budget items |
| Feb - Mar | <ul style="list-style-type: none"> * Consult Stakeholders; Present draft LCAP to stakeholders * Continue modification of LCAP and updating progress on Annual Report * Meet with all program managers: Review LCAP related budget items |
| April - June | <ul style="list-style-type: none"> * Consult stakeholders * Meet with all program managers: Review LCAP related budget items * Finalize LCAP and Annual report * BOE Information/Approval: Public Hearing and Board approval |

7. 6. Disposition of Surplus Equipment

Description

The Yolo County Office of Education has various items of obsolete equipment that are not for use by the organization.

The list describing the specific items intended for disposal is attached. Per OP 3270.00, YCOE is providing this itemized list of surplus equipment for the Board's review.

Recommendation

For information.

Supporting Documents



Surplus List 10.3.23

Contact Person

Frances Palu, Director, Internal Fiscal Services, will present this item.

October 10, 2023 Board Meeting Surplus Items

| E-Waste Items | YCOE Asset Tag | S/N or ID | Division/Dept | Location for Collection |
|------------------------------|-----------------------|----------------------------------|-----------------------|--------------------------------|
| Dell Monitor | YCOE 2578 | S/N MX-0P875P-70715-082-0925 | Teaching and Learning | EdServ Storage Room |
| Dell Monitor | none | S/N CN-0K-HONG-QDC-86K-65FB-A06 | Teaching and Learning | EdServ Storage Room |
| Dell Monitor | YCOE 7817 | S/N CN-0KV970-WS200-96J-528L-A09 | Ed Services | Cat's desk |
| Dell Monitor | YCOE 7816 | S/N CN-0KV970-WS200-96J-249L-A09 | Ed Services | Cat's desk |
| Dell Keyboard | no tag | DP/NON6R3G | Teaching and Learning | EdServ Storage Room |
| Dell Keyboard | No Tag | S/N CN-OJ4628-71616-65G-08LS | Teaching and Learning | EdServ Storage Room |
| Microsoft Ergonomic Keyboard | No Tag | P/N X875203-001 | Ed Services | EdServ Storage Room |
| Mice - Several | No Tag | | | EdServ Storage Room |
| Headphones | no tag | | Spec Ed | EdServ Storage Room |
| Power Dock | no tag | | Spec Ed | EdServ Storage Room |

7.7. Monthly Board Financial Report

Description

Per request of the County Board of Education, attached is the current financial report for September 2023.

Recommendation

For information.

Supporting Documents



October Board Meeting (Sept)

Contact Person

Frances Palu, Director, Internal Fiscal Services, will present this item.

| OBJECT NUMBER | DESCRIPTION | ADOPTED BUDGET | BUDGET ADJUSTMENTS | CURRENT BUDGET | INCOME/EXPENSE | BUDGET BALANCE | BUDGET % USED |
|-------------------------------|-------------------------|---------------------|--------------------|-------------------|------------------|-------------------|---------------|
| REVENUE DETAIL | | | | | | | |
| | REVENUE LIMIT SOURCES : | 16,474,243.00 | | 16,474,243.00 | 895,941.00 | 15,578,302.00 | 5.43 |
| | FEDERAL REVENUES : | 1,146,648.00 | | 1,146,648.00 | 21,256.75 | 1,125,391.25 | 1.85 |
| | OTHER STATE REVENUES : | 5,120,484.00 | | 5,120,484.00 | 974,740.00 | 4,145,744.00 | 19.03 |
| | OTHER LOCAL REVENUES : | 10,743,111.00 | | 10,743,111.00 | 196,897.03 | 10,546,213.97 | 1.83 |
| * TOTAL YEAR TO DATE REVENUES | | * * 33,484,486.00 * | .00 * | * 33,484,486.00 * | * 2,088,834.78 * | * 31,395,651.22 * | 6.23 |

| | | | | | | | |
|-----------------------------------|--------------------------------|---------------------|-------|-------------------|------------------|-------------------|-------|
| EXPENDITURE DETAIL | | | | | | | |
| | CERTIFICATED SALARIES : | 6,737,281.00 | | 6,737,281.00 | 1,384,868.30 | 5,352,412.70 | 20.55 |
| | CLASSIFIED SALARIES : | 9,653,285.00 | | 9,653,285.00 | 1,882,168.87 | 7,771,116.13 | 19.49 |
| | EMPLOYEE BENEFITS : | 7,967,238.00 | | 7,967,238.00 | 1,283,155.19 | 6,684,082.81 | 16.10 |
| | BOOKS AND SUPPLIES : | 1,165,502.00 | | 1,165,502.00 | 97,178.04 | 1,068,323.96 | 8.33 |
| | SERVICES, OTHER OPER. EXPENSE: | 8,180,450.00 | | 8,180,450.00 | 964,547.85 | 7,215,902.15 | 11.79 |
| | CAPITAL OUTLAY : | 1,426,082.00 | | 1,426,082.00 | 21,857.30 | 1,404,224.70 | 1.53 |
| | DIRECT SUPPORT/INDIRECT COSTS: | 989,797.00- | | 989,797.00- | 2,353.70- | 987,443.30- | 0.23 |
| * TOTAL YEAR TO DATE EXPENDITURES | | * * 34,140,041.00 * | .00 * | * 34,140,041.00 * | * 5,631,421.85 * | * 28,508,619.15 * | 16.49 |

| OBJECT NUMBER | DESCRIPTION | BEGINNING BALANCE | YEAR TO DATE ACTIVITY | ENDING BALANCE |
|---------------------|-------------------------|-----------------------------|-----------------------|----------------------------|
| FUND RECONCILIATION | | | | |
| 9110 | CASH IN COUNTY TREASURY | ESTIMATED BEGINNING BALANCE | \$11,117,443.89 | 3,313,917.75- 7,803,526.14 |

7. 8. First Reading of Board Bylaws (9000 series)

Quick Summary / Abstract

- BB 9321 - Closed Session Conduct and Reports
- BB 9322 - Agenda/Meeting Materials
- BB 9323 - Meeting Conduct
- BB 9327 - County Board Minutes and Recordings
- BB 9500 - Superintendent's Compensation

Description

The Board Bylaws for the 9000 series have been updated. Staff will be bringing five (5) policies to the Board for information and action each month. The third set of Board Bylaws for information are:

- BB 9321 - Closed Session Conduct and Reports
- BB 9322 - Agenda/Meeting Materials
- BB 9323 - Meeting Conduct
- BB 9327 - County Board Minutes and Recordings
- BB 9500 - Superintendent's Compensation

These will come back to the Board for action at the October 10, 2023 Regular Board meeting.

Also, the old policies below have been renumbered/combined into the bylaws already adopted by the YCOE in the past few years and will be discontinued:

- BB 9250 - Renumeration Reimbursement
- BB 9251e - Process for setting Superintendent's compensation
- BB 9271 - Code of Ethics
- BB 9300 - Methods of Operation
- BB 9311 - Formulation, Adoption, Amendment of Bylaws and Policies
- BB 9312 - Formulation, Adoption, Amendment of Bylaws
- BB 9314 - Suspension of Policies, Bylaws, Administrative Regulations
- BB 9320e - Meeting outside of School Boundaries
- BB 9324 - Advance delivery of meeting materials
- BB 9325 - Meeting Conduct
- BB 9326 - Actions by the Board
- BB 9330 - Membership in Associations
- BB 9330.1 - Representation to the YCSBA Executive Board
- BB 9400 - Board Self Evaluation
- BB 9510 - County Board Elections
- BB 9511 - Candidate Statement of Qualifications
- BB 9512 - Calendar Governing County Board Elections
- BB 9513 - Tie Votes in Board Member Elections
- BB 9600 - County Committee on School District Organization

Recommendation

For information. The Board will be asked to consider adopting these policies at the Regular Board Meeting on November 14 , 2023.

Supporting Documents

-  9322 Closed Session Conduct and Reports
-  9322 Agenda_Meeting Materials
-  9323 ConstructionPosting of Agenda
-  9321 Closed Session Conduct and Reports
-  BB 9323 - Meeting Conduct
-  BP1120
-  9327 Board Minutes and Recordings
-  9327 Board Minutes and Recordings
-  Board Bylaws BB 9500
-  9251 County Superintendent's Compensation.DOC
-  9251E Setting Supts Compensation.docx

Contact Person

Superintendent Garth Lewis will present this item.

Closed Session Conduct and Reports

The County Board shall first announce in open meeting the items to be discussed in closed session. No matters other than those announced shall be discussed or acted upon during the closed session. (*Government Code § 54957.7*)

The Board shall report closed session actions and votes or abstentions thereon in accordance with law. (*Government Code § 54957.7*)

Purposes for Which Closed Session May Be Held

Student Matters - To consider "pupil personnel matters", that is, suspension of, or disciplinary action, or any other action in connection with any pupil in programs of the County Office or an appeal of a school district's decision to expel, if a public meeting would lead to giving out information which might violate the pupil's right of privacy. (*Education Code §§ 35146, 49073, 49076; Government Code § 54957*) However, the pupil's parent or guardian may request that the hearing be public. Actions related to student matters shall be taken in open session and shall be a matter of public record. No information shall be released in violation of student privacy rights provided in law. (*Education Code §§ 35146, 48918*)

Real Estate Negotiations - Approval of an agreement concluding real estate negotiations shall be reported after the agreement is final. If the Board renders the agreement final, it shall report that approval, the votes or abstentions thereon, and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party, the Superintendent or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the County of its approval. (*Government Code § 54957.1*)

Pending Litigation - The Board shall report the following actions related to pending litigation, and the votes or abstentions thereon, at the public meeting during which the closed session is held:

1. Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.
2. Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the Board's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.
3. Acceptance of a signed offer from the other party(ies) which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.

If approval is given to legal counsel to settle pending litigation and if final approval rests with the other party or with the court, the Board shall report the fact of approval, the substance of the agreement and the vote and abstentions thereon to persons who inquire once the settlement is final. (*Government Code § 54957.1*)

Legal Reference:

Education Code, 35145, 35146, 48918, 49073-49079
Government Code, 54950-549062, 54957.1, 54957.7

ADOPTED: July 23, 1984
REVISED: 04/22/91, 10/24/94

Construction/Posting of Agenda/Meeting Materials

The Yolo County Superintendent of Schools (“Superintendent”), as secretary of the Yolo County Board of Education (“County Board”) and in cooperation with the President of the County Board, shall prepare an agenda for each regular meeting. Any County Board member may call the Superintendent and request any item to be placed on the agenda no later than 48 hours prior to the legally required public posting of the agenda.

Any member of the public may request that a matter directly related to County Board business be placed on the agenda of a regularly scheduled meeting of the County Board, subject to the following conditions:

1. The request must be in writing and be submitted to the Superintendent together with supporting documents and information, if any, at least five school days prior to the legally required public posting of the agenda.
2. The Superintendent shall be the sole judge of whether the request is or is not a "matter directly related to Yolo County Office of Education (“YCOE”) business."
3. No matter which is legally a proper subject for consideration in closed session will be accepted under this provision.
4. The County Board may place limitations on the total time to be devoted to the matter at any meeting, and may limit the time allowed for any one person to speak on the matter at that meeting.

This provision does not prevent the County Board from taking testimony at regular meetings on matters which are not on the agenda which a member of the public may wish to bring before the County Board, but the County Board may not take action on such matters at that meeting.

County Board agendas shall state the meeting time and place and shall briefly describe each business item to be transacted or discussed, including items to be discussed in closed session. (Government Code 54954.2)

The agenda shall provide members of the public the opportunity to address the County Board on any agenda item before or during the County Board's consideration of the item. The agenda shall also provide members of the public an opportunity to speak at regular meetings on matters which are not on the agenda but which are within the subject matter jurisdiction of the County Board. (Education Code 35145.5; Government Code 54954.3)

The County Board president and Superintendent shall also decide whether an agenda item is appropriate for discussion in open or required to be in closed session, whether the item should be an action item subject to County Board vote or an information item that does not require action, and at which meeting the item should be presented to the County Board. At the discretion of the County Board president and Superintendent, any resolution may be placed for first reading at one meeting and for second reading and adoption at a second meeting.

Any County Board action that involves borrowing \$100,000 or more shall be discussed, considered, and deliberated upon as a separate item of business on the meeting agenda. (Government Code 53635.7)

All public communications with the Board are subject to requirements of relevant County Board policies and administrative regulations.

Consent Items

In order to promote efficient meetings, the County Board may act upon more than one item by a single vote through the use of a consent agenda. Consent items are items of a routine nature or items for which no County Board discussion is anticipated and for which the Superintendent recommends approval.

In accordance with law, the public has a right to comment on any consent item. At the request of any member of the County Board, any item on the consent agenda shall be removed and given individual consideration for action as a regular agenda item.

County Board Member Preparation

A copy of the agenda shall be forwarded to each County Board member at least three days before each regular meeting, together with the Superintendent or designee's report, minutes to be approved, copies of communications, reports from committees, staff, citizens and others, and other available documents pertinent to the meeting.

When special meetings are called, the secretary and president shall make every effort to get the agenda and support materials to County Board members as soon as possible. County Board members shall review agenda materials before each meeting.

Individual members may confer directly with the Superintendent or designee to obtain additional information on agenda items and may also let the Superintendent or designee know of any related concerns they may have.

Posting of Agenda

At least seventy-two (72) hours prior to the time of all regular meetings, an agenda shall be posted at each site of the ~~Yolo County Office of Education YCOE~~, and at such public place(s) where it may be viewed by members of the public. (Education Code 35145.3; Government Code 54954.2)

The Superintendent or designee shall mail a copy of the agenda or a copy of any or all the documents constituting the agenda packet to any person who requests the items. The materials shall be mailed at the time the agenda is posted or upon distribution of the agenda to a majority of the County Board, whichever occurs first. (Government Code 54954.1)

If a document that relates to an open session agenda item of a regular County Board meeting is distributed to the County Board less than 72 hours prior to a meeting, the Superintendent or designee shall make the document available for public inspection at a designated location at the same time the document is distributed to all or a majority of the County Board, provided the document is a public record under the California Public Records Act. The Superintendent or designee may post the document on the web site of the County Superintendent and County Board in

a position and manner that makes it clear that the document relates to an agenda item for an upcoming meeting. (Government Code 54957.5)

For meetings of the County Board occurring on or after January 1, 2019, an online posting of each agenda shall be posted on the primary Internet homepage of the website for the County Board and Superintendent and comply with the requirements set forth in Government Code section 54954.2.

Each meeting agenda shall list the address designated for public inspection of agenda documents that have been distributed to the County Board less than 72 hours before the meeting. (Government Code 54957.5)

The agenda shall specify that an individual should contact the Superintendent or designee if they require disability-related accommodations or modifications, including auxiliary aids and services, in order to participate in a County Board meeting. (Government Code 54954.2)

The agenda for a special meeting shall be posted at least twenty-four (24) hours before the meeting in the same locations.

Legal References:

Education Code, 35144, 35145, 35145.5

Government Code, 54950-54963~~54954.2, 54954.3, 54954.5, 54956.5, 54957.5~~

ADOPTED: July 23, 1984

REVISED: 02/28/89, 11/16/92, 10/24/94, 6/27/23

Construction/Posting of Agenda

The Superintendent, as secretary of the Board and in cooperation with the President of the Board, shall prepare an agenda for each regular meeting. Any Board member may call the Superintendent and request any item to be placed on the agenda no later than 48 hours prior to the legally required public posting of the agenda.

Any member of the public may request that a matter directly related to Board business be placed on the agenda of a regularly scheduled meeting of the Board, subject to the following conditions:

1. The request must be in writing and be submitted to the Superintendent together with supporting documents and information, if any, at least five school days prior to the legally required public posting of the agenda.
2. The Superintendent shall be the sole judge of whether the request is or is not a "matter directly related to County Office of Education business."
3. No matter which is legally a proper subject for consideration in closed session will be accepted under this provision.
4. The Board may place limitations on the total time to be devoted to the matter at any meeting, and may limit the time allowed for any one person to speak on the matter at that meeting.

This provision does not prevent the Board from taking testimony at regular meetings on matters which are not on the agenda which a member of the public may wish to bring before the Board, but the Board may not take action on such matters at that meeting.

Board agendas shall state the meeting time and place and shall briefly describe each business item to be transacted or discussed, including items to be discussed in closed session. (*Government Code § 54954.2*)

All public communications with the Board are subject to requirements of relevant Board policies and administrative regulations.

Consent Items

In order to promote efficient meetings, the Board may act upon more than one item by a single vote through the use of a consent agenda. Consent items are items of a routine nature or items for which no Board discussion is anticipated and for which the Superintendent recommends approval.

In accordance with law, the public has a right to comment on any consent item. At the request of any member of the Board, any item on the consent agenda shall be removed and given individual consideration for action as a regular agenda item.

Board Member Preparation

A copy of the agenda shall be forwarded to each Board member at least three days before each regular meeting, together with the Superintendent or designee's report, minutes to be approved, copies of communications, reports from committees, staff, citizens and others, and other available documents pertinent to the meeting.

When special meetings are called, the secretary and president shall make every effort to get the agenda and support materials to Board members as soon as possible. Board members shall review agenda materials before each meeting.

Individual members may confer directly with the Superintendent or designee to obtain additional information on agenda items and may also let the Superintendent or designee know of any related concerns they may have.

Posting of Agenda

At least seventy-two (72) hours prior to the time of all regular meetings, an agenda shall be posted at each site of the Yolo County Office of Education, and at such public place(s) where it may be viewed by members of the public. *[Ed Code § 35145 and Government Code § 54954.2]*

The agenda for a special meeting shall be posted at least twenty-four (24) hours before the meeting in the same locations.

Legal References:

Education Code, 35144, 35145, 35145.5
Government Code, 54954.2, 54954.3, 54954.5, 54956.5, 54957.5

ADOPTED: July 23, 1984
REVISED: 02/28/89, 11/16/92, 10/24/94

Closed Session Conduct and Reports

The Yolo County Board of Education (“County Board”) is committed to complying with state open meeting laws and modeling transparency in the conduct of its business. The County Board shall hold a closed session only for purposes authorized by law. A closed session may be held during a regular, special, or emergency meeting in accordance with law.

Each agenda shall contain a general description of each closed session item to be discussed at the meeting, as required by law. (Government Code 54954.2)

The County Board shall first announce in open meeting the items to be discussed in closed session. In addition, no victim or alleged victim of sexual misconduct or child abuse shall be identified in any County Board agenda, notice, announcement, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. No matters other than those announced shall be discussed or acted upon during the closed session. (Government Code 54957.7, 54961)

A County Board member shall not disclose confidential information received in closed session unless the County Board authorizes disclosure of that information. (Government Code 54963)

After each closed session, the County Board shall reconvene in open and, when applicable, the County Board shall report closed session actions, ~~and~~ votes or abstentions thereon, and other required disclosures in accordance with law. (Government Code 54957.7)

Purposes for Which Closed Session May Be Held

Student Matters - To consider "pupil personnel matters", that is, suspension of, or disciplinary action, or any other action in connection with any pupil in programs of the Yolo County Office of Education (“YCOE”) or an appeal of a school district's decision to expel, if a public meeting would lead to giving out information which might violate the pupil's right of privacy. (Education Code 35146, 49073, 49076; Government Code 54957) However, the pupil's parent or guardian may request that the hearing be public. Actions related to student matters shall be taken in open session and shall be a matter of public record. No information shall be released in violation of student privacy rights provided in law. (Education Code 35146, 48918)

Real Estate Negotiations — The County Board may meet in closed session with its real property negotiator prior to the purchase, sale, exchange, or lease of real property to or by the County Board in order to grant its negotiator authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Before holding the closed session, the County Board shall hold an open and public session to identify the negotiator(s) and the property under negotiation and to specify the person(s) with whom the negotiator may negotiate. (Government Code 54956.8)

For purposes of real property transactions, negotiators may include members of the County Board. (Government Code 54956.8)

Agenda items related to real property negotiations shall specify the negotiator attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the negotiating parties and the street address of the real property under negotiation. If there is no street address, the agenda item shall specify the parcel number or another unique reference of the property. The agenda item shall also specify whether instruction to the negotiator will concern price, terms of payment, or both. (Government Code 54954.5)

Approval of an agreement concluding real estate negotiations shall be reported after the agreement is final. If the Board renders the agreement final, it shall report that approval, the votes or abstentions thereon, and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party, the Yolo County Superintendent of Schools or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed YCOEthe County of its approval. (Government Code 54957.1)

Pending Litigation -- Based on the advice of its legal counsel, the County Board may hold a closed session to confer with or receive advice from legal counsel regarding a pending litigation when a discussion of the matter in open session would prejudice the County Board's position in the litigation. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered "pending" in any of the following circumstances (Government Code 54956.9)

1. Litigation to which the County Board is a "party" has been initiated formally
2. A point has been reached where, in the County Board's opinion based on the advice of its legal counsel regarding the existing facts and circumstances, there is a significant exposure to litigation against the County Board or the County Board is meeting solely to determine whether, based on existing facts or circumstances, a closed session is authorized.

Existing facts and circumstances for these purposes are limited to the following:

- a. Facts and circumstances that might result in litigation against the County Board but which the County Board believes are not yet known to potential plaintiffs and which do not need to be disclosed.
- b. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the County Board, which are already known to potential plaintiffs and which must be publicly disclosed before the closed session or specified on the agenda.
- c. The receipt of a claim pursuant to the Government Code or a written threat of litigation from a potential plaintiff. The claim or written communication must be available for public inspection.
- d. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the County Board.

e. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the County Board, provided that the employee receiving knowledge of the threat made a record of the statement before the meeting and the record is available for public inspection. Such record does not need to identify an alleged victim of tortious sexual conduct or anyone making a threat on his/her behalf or identify an employee who is the alleged perpetrator of any unlawful or tortious conduct, unless the identity of this person has been publicly disclosed.

3. Based on existing facts and circumstances, the County Board has decided to initiate or is deciding whether to initiate litigation.

Before holding a closed session pursuant to the pending litigation exception, the County Board shall state on the agenda or publicly announce the subdivision of Government Code 54956.9 under which the closed session is being held. If authority is based on Government Code 54956.9(a), the County Board shall either state the title or specifically identify the litigation to be discussed or state that doing so would jeopardize the ability to effectuate service of process upon unserved parties or to conclude existing settlement negotiations to its advantage. (Government Code 54956.9)

Agenda items related to pending litigation shall be described as a conference with legal counsel regarding either "existing litigation" or "anticipated litigation." (Government Code 54954.5)

"Existing litigation" items shall identify the name of the case specified by either the claimant's name, names of parties, or case or claim number, unless the County Board states that to identify the case would jeopardize service of process or existing settlement negotiations. (Government Code 54954.5)

"Anticipated litigation" items shall state that there is significant exposure to litigation pursuant to Government Code 54956.9(b) and shall specify the potential number of cases. When the County Board expects to initiate a suit, items related to anticipated litigation shall state that the discussion relates to the initiation of litigation pursuant to Government Code 54956.9(c) and shall specify the potential number of cases. The agenda or an oral statement before the closed session may be required to provide additional information regarding existing facts and circumstances described in item #2b-e above. (Government Code 54954.5)

The County Board shall report the following actions related to pending litigation, and the votes or abstentions thereon, at the public meeting during which the closed session is held: (Government Code 54957.1)

1. Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.
2. Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the Board's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.
3. Acceptance of a signed offer from the other party(ies) which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.

If approval is given to legal counsel to settle pending litigation and if final approval rests with the other party or with the court, the Board shall report the fact of approval, the substance of the agreement and the vote and abstentions thereon to persons who inquire once the settlement is final. (Government Code 54957.1)

Review of Student Assessment Instruments

The County Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the County Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

Agenda items related to the review of student assessment instruments shall state that the County Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program and that Education Code section 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

At the public meeting during which the County Board holds a closed session to review student assessment instruments, the County Board shall confirm that this review was made. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.

Other Matters for Closed Session

When appropriate, the County Board may also hold a closed session to discuss any of the following:

1. Security Matters

The County Board may meet in closed session with the Governor, Attorney General, district attorney, legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings; to the security of essential public services, including water, drinking water, wastewater treatment, natural gas service, and electric service; or to the public's right of access to public services or public facilities. (Government Code 54957)

The County Board may meet in closed session during an emergency meeting held pursuant to Government Code section 54956.5 to meet with law enforcement officials for the emergency purposes specified in Government Code section 54957 if agreed to by a two-thirds vote of the County Board members present. If less than two-thirds of the members are present, then the County Board must agree by a unanimous vote of the members present. (Government Code 54956.5)

Agenda items related to security matters shall specify the name of the law enforcement agency and the title of the officer, or name of applicable agency representative and title, with whom the County Board will consult. (Government Code 54954.5)

2. Joint Powers Agency/Self-Insurance Authority Claims

The County Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses, or workers' compensation liability incurred by a joint

powers agency ("JPA") formed for the purpose of insurance pooling or self-insurance authority of which the County Board is a member. (Government Code 54956.95)

Closed session agenda items related to liability claims shall specify the claimant's name and the name of the agency against which the claim is made. (Government Code 54954.5)

When the board of the JPA has so authorized and upon advice of legal counsel, the County Board may meet in closed session in order to receive, discuss, and take action concerning information obtained in a closed session of the JPA. During the County Board's closed session, a County Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to other County Board members. (Government Code 54956.96)

The County Board member may also disclose the confidential JPA information to legal counsel in order to obtain advice on whether the matter has direct financial or liability implications for the County Board. (Government Code 54956.96)

Closed session agenda items related to conferences involving a JPA shall specify the closed session description used by the JPA and the name of the County Board member representing the County Board on the JPA board. Additional information listing the names of agencies or titles of representatives attending the closed session as consultants or other representatives shall also be included. (Government Code 54954.5)

The County Board shall report the disposition of joint powers agency or self-insurance claims and the votes or abstentions thereon at the public meeting during which the closed session is held. This report shall include the name of the claimant(s), the name of the agency claimed against, the substance of the claim, and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)

3. Review of Audit Report from California State Auditor's Office

Upon receipt of a confidential final draft audit report from the California State Auditor's Office, the County Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any County Board meeting to discuss the report must be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

Closed session agenda items related to an audit by the California State Auditor's Office shall state "Audit by California State Auditor's Office." (Government Code 54954.5)

Time and Place of Closed Sessions

The County Board may adjourn a regular or special public meeting at any time and go into closed session, returning to public session as soon as the closed session is over.

Legal Reference:

Education Code, 35145, 35146, 48918, 49073-49079, 60617
Government Code, 54950-54963062, 54957.1, 54957.7

ADOPTED: July 23, 1984

REVISED: 04/22/91, 10/24/94, 6/27/23

Meeting Conduct

The Yolo County Board of Education ("County Board"), as the representative body of the Yolo County Office of Education ("YCOE"), wishes to provide an avenue for any citizen to express interest in the schools. Accordingly, the public is invited to attend any regular or special meeting of the County Board.

Members of the public may attend County Board meetings and address the County Board concerning any item on the agenda or within the County Board's jurisdiction. So as to not inhibit public participation, persons attending County Board meetings shall not be requested to sign in, complete a questionnaire, or otherwise provide their name or other information as a condition of attending the meeting. However, the County Board President may ask those who wish to address the County Board to identify themselves for proper recording of the minutes.

To conduct the County Board's business in an orderly and efficient manner, the County Board requires that public presentations to the County Board comply with the following procedures:

1. The County Board shall give members of the public an opportunity to address the County Board on any item of interest to the public that is within the subject matter jurisdiction of the County Board, either before or during the County Board's consideration of the item. (Government Code 54954.3)
2. At a time so designated on the agenda at a regular meeting, members of the public may bring before the County Board matters that are not listed on the agenda but are within the County Board's jurisdiction. The County Board may refer such a matter to the Yolo County Superintendent of Schools ("Superintendent") or take it under advisement, but shall not take action or discussion on any item not appearing on the posted agenda, except as allowed by law. The matter may be placed on the agenda of a subsequent meeting for action or discussion by the County Board. (Government Code 54954.2)
3. Without taking action, County Board members, the Superintendent, and/or Superintendent staff members may briefly respond to statements made or questions posed by the public about items not appearing on the agenda. Additionally, on their own initiative or in response to questions posed by the public, a County Board member, the Superintendent, or Superintendent staff may ask a question for clarification, make a brief announcement, or make a brief report on their own activities. (Government Code 54954.2)

Furthermore, the County Board or a County Board member may provide a reference to the Superintendent or other resources for factual information, ask the Superintendent to report back to the County Board at a subsequent meeting concerning any matter, or place a matter of business on a future agenda. (Government Code 54954.2)

4. The County Board need not allow the public to speak on any item that has already been considered by a committee composed exclusively of County Board members at a public meeting where the public had the opportunity to address the committee on that item.

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However, if the County Board determines that the item has been substantially changed since the committee heard it, the County Board shall provide an opportunity for the public to speak. (Government Code 54954.3)

5. A person wishing to be heard by the County Board shall first be recognized by the president and shall then proceed to comment as briefly as the subject permits.

Individual speakers shall be allowed three minutes to address the County Board on each agenda or non-agenda item. The County Board shall limit the total time for public input to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and number of persons wishing to be heard. The president may take a poll of speakers for or against a particular issue and may ask that additional persons speak only if they have something new to add.

In order to ensure that non-English speakers receive the same opportunity to directly address the County Board, any member of the public who utilizes a translator shall be provided at least twice the allotted time to address the County Board, unless simultaneous translation equipment is used to allow the County Board to hear the translated public testimony simultaneously. (Government Code 54954.3)

6. The County Board President may rule on the appropriateness of a topic, subject to the following conditions:

a. If the topic would be more suitably addressed at a later time, the president may indicate the time and place when it should be addressed.

b. The County Board shall not prohibit public criticism of its policies, procedures, programs, services, acts, or omissions. (Government Code 54954.3)

c. The County Board shall not prohibit public criticism of Superintendent staff. Whenever a member of the public initiates specific complaints or charges against such a staff of the Superintendent, the County Board President shall inform the complainant that the County Board has no jurisdiction over the Superintendent's staff and cannot hear the complaint, and that their complaint should be made to the Superintendent using the appropriate complaint procedures.

7. The County Board President shall not permit willful interruption of County Board meetings. The County Board President may remove individuals who are willfully interrupting the meeting and order the room cleared if necessary. In this case, members of the media not participating in the disturbance shall be allowed to remain, and individual(s) not participating in such disturbances may be allowed to remain at the discretion of the County Board President. When the room is ordered cleared due to a disturbance, further County Board proceedings shall concern only matters appearing on the agenda. (Government Code 54957.9)

When such disruptive conduct occurs, local law enforcement shall be contacted as necessary.

Members of the public may record an open County Board meeting using an audio or video recorder, still or motion picture camera, cell phone, or other device, provided that the noise,

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illumination, or obstruction of view does not persistently disrupt the meeting. The County Board may designate locations from which members of the public may make such recordings without causing a distraction. If the County Board finds that noise, illumination, or obstruction of view related to these activities would persistently disrupt the proceedings, these activities shall be discontinued or restricted as determined by the County Board. (Government Code 54954.6, 54954.6)

~~Meetings of the Board are conducted for the purpose of carrying on the business of the Board, and therefore are not public meetings, but meetings held in public. Meetings are closed to the public only during executive sessions, the purpose of which is to discuss certain matters which are confidential by nature and which are permitted by law to be considered in executive session.~~

~~While it is the intent of the Board to extend to all citizens a fair and adequate hearing on every matter of concern, complaints from individual citizens or groups within the county about members of the staff or instructional materials will not be considered by the Board until efforts have been made to resolve any such complaint by use of the established complaint procedure.~~

~~The Board welcomes participation of interested organizations and individuals. Advance announcements of all regular and special meetings are made by posting the agenda on the bulletin board of every school operated by the County Office, at the Yolo County Office of Education, and at designated public locations, at least 72 hours before a regular meeting and 24 hours before a special meeting. Notice of meetings will also be given to news media, and to those citizens and community and professional organizations who specifically request such notification. Under emergency conditions, a special meeting may be announced by posting the agenda or call for the meeting only, although a determined effort will be made to notify all concerned news media, organizations and individuals. A reasonable charge may be made of those persons and organizations requesting continued advance announcements and agenda backup materials.~~

~~Any member of the public may place a matter directly related to Board business on the agenda of a regular Board meeting, subject to the following conditions:~~

- ~~1. The request must be in writing and be submitted to the Superintendent together with supporting documents and information, if any, at least five business days prior to the legally required posting of the agenda.~~
- ~~2. The Superintendent shall be the sole judge of whether the request is or is not a "matter directly related to Board business."~~
- ~~3. No matter which is legally a proper subject for consideration in executive session will be accepted under this provision.~~
- ~~4. The Board may place limitations on the total time to be devoted to the matter at any meeting, and may limit the time allowed for any one person to speak on the matter at that meeting.~~

~~The Board may take action on a matter placed on the agenda in this manner.~~

~~This provision permitting a member of the public to place a matter on the agenda does not prevent the Board from hearing any matter which a member of the public may wish to bring to the attention of the Board at a regular meeting, but the Board cannot take action on such matter at that meeting. The matter could be placed on the agenda for a future meeting and action taken at that time.~~

~~Persons addressing the Board shall be guided and constrained by the following conditions:~~

~~1. The person addressing the Board may be required to show a reasonable basis of interest in the affairs of the County Office, such as being a legal resident of the county, being a parent or guardian of a child in a county program, or being a representative of an organization having legitimate concern with County Office affairs, or other bona fide interest in the proceeding of the Board.~~

~~2. Remarks or charges by any person addressing the Board which reflect adversely upon the character or motives of any person are out of order.~~

~~3. Three minutes may be allotted to each person addressing the Board, with a maximum of twenty minutes to any subject. The presiding officer of the Board shall endeavor to allot equal time to persons having opposing views on a subject. These general time allotments may be altered at the discretion of the presiding officer.~~

~~4. It shall be in order for the members of the Board or the Superintendent to interrupt the speaker at any time to ask questions or to make a comment as frequently as necessary to clarify the discussion.~~

~~5. During the time when the Board is holding official meetings, only those persons recognized by the presiding officer shall be permitted to participate in the discussion. Any attempt by any person not so recognized to discuss any matter before the Board is out of order.~~

~~6. Inappropriate conduct by a person declared out of order by the presiding officer for violation of any of the above rules shall be grounds for summary termination of that person's privilege of addressing the Board for that meeting.~~

~~Information regarding the procedure for audience participation at Board meetings will be made available to the audience prior to any Board meeting.~~

Legal References:

Education Code, 78, 1009-1017~~6~~, 1040
Government Code, 54950, 54951, 54953, 54954.2, 54954.3, 54954.5, 54954.6, 54957

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ADOPTED: 09/24/84
REVISED: 01/25/93; 6/27/23

Public Participation in County Board of Education Meetings

The County Board, as the representative body of the County Office, wishes to provide an avenue for any citizen to express interest in the schools. Accordingly, the public is invited to attend any regular or special meeting of the Board.

Meetings of the Board are conducted for the purpose of carrying on the business of the Board, and therefore are not public meetings, but meetings held in public. Meetings are closed to the public only during executive sessions, the purpose of which is to discuss certain matters which are confidential by nature and which are permitted by law to be considered in executive session.

While it is the intent of the Board to extend to all citizens a fair and adequate hearing on every matter of concern, complaints from individual citizens or groups within the county about members of the staff or instructional materials will not be considered by the Board until efforts have been made to resolve any such complaint by use of the established complaint procedure.

The Board welcomes participation of interested organizations and individuals. Advance announcements of all regular and special meetings are made by posting the agenda on the bulletin board of every school operated by the County Office, at the Yolo County Office of Education, and at designated public locations, at least 72 hours before a regular meeting and 24 hours before a special meeting. Notice of meetings will also be given to news media, and to those citizens and community and professional organizations who specifically request such notification. Under emergency conditions, a special meeting may be announced by posting the agenda or call for the meeting only, although a determined effort will be made to notify all concerned news media, organizations and individuals. A reasonable charge may be made of those persons and organizations requesting continued advance announcements and agenda backup materials.

Any member of the public may place a matter directly related to Board business on the agenda of a regular Board meeting, subject to the following conditions:

1. The request must be in writing and be submitted to the Superintendent together with supporting documents and information, if any, at least five business days prior to the legally required posting of the agenda.
2. The Superintendent shall be the sole judge of whether the request is or is not a "matter directly related to Board business."
3. No matter which is legally a proper subject for consideration in executive session will be accepted under this provision.
4. The Board may place limitations on the total time to be devoted to the matter at any meeting, and may limit the time allowed for any one person to speak on the matter at that meeting.

The Board may take action on a matter placed on the agenda in this manner.

This provision permitting a member of the public to place a matter on the agenda does not prevent the Board from hearing any matter which a member of the public may wish to bring to the attention of the Board at a regular meeting, but the Board cannot take action on such matter at that meeting. The matter could be placed on the agenda for a future meeting and action taken at that time.

Persons addressing the Board shall be guided and constrained by the following conditions:

1. The person addressing the Board may be required to show a reasonable basis of interest in the affairs of the County Office, such as being a legal resident of the county, being a parent or guardian of a child in a county program, or being a representative of an organization having legitimate concern with County Office affairs, or other bona fide interest in the proceeding of the Board.
2. Remarks or charges by any person addressing the Board which reflect adversely upon the character or motives of any person are out of order.
3. Three minutes may be allotted to each person addressing the Board, with a maximum of twenty minutes to any subject. The presiding officer of the Board shall endeavor to allot equal time to persons having opposing views on a subject. These general time allotments may be altered at the discretion of the presiding officer.
4. It shall be in order for the members of the Board or the Superintendent to interrupt the speaker at any time to ask questions or to make a comment as frequently as necessary to clarify the discussion.
5. During the time when the Board is holding official meetings, only those persons recognized by the presiding officer shall be permitted to participate in the discussion. Any attempt by any person not so recognized to discuss any matter before the Board is out of order.
6. Inappropriate conduct by a person declared out of order by the presiding officer for violation of any of the above rules shall be grounds for summary termination of that person's privilege of addressing the Board for that meeting.

Information regarding the procedure for audience participation at Board meetings will be made available to the audience prior to any Board meeting.

Legal References:

Education Code, 78, 1009-1016, 1040
Government Code, 54950, 54951, 54953, 54957

ADOPTED: 09/24/84
REVISED: 01/25/93

County Board Minutes and Recordings

The Yolo County Board of Education (“County Board”) recognizes that maintaining accurate minutes of County Board meetings provides a record of County Board actions for use by the County Board, Yolo County Superintendent of Schools (“Superintendent”) and their staff, and the public, and helps foster public trust in County Board governance.

The approved budget, statistical compilations, reports, notices, bulletins, memoranda, minutes of meetings and official communications between governmental branches are public records, and access thereto during normal hours of business may be granted to any citizen.

The secretary of the County Board shall keep minutes and record all official Board actions. (Education Code 35145, 35163) The County Board's minutes shall be public records and shall be made available to the public upon request.

The minutes shall reflect which members are present and whether a member is not present for part of the meeting due to late arrival and/or early departure.

In order to ensure that the minutes are focused on County Board action, the minutes may include a brief summary of the County Board’s discussion but shall not include a verbatim record of the discussion on each agenda topic or the names of County Board members who made specific points during the discussion.

Copies of the minutes of each regular or special meeting shall be distributed to all County Board members with the agenda for the next regular meeting.

Any minutes or recordings kept for Board meetings held in closed session shall be kept separate from the minutes or recordings of regular and special meetings. Minutes or recordings of closed sessions are not public records. (Government Code 54957.2)

Approved minutes shall be signed by the Superintendent, Secretary to the County Board.

Official County Board minutes and recordings shall be stored in a fire-proof location and retained in accordance with law.

Recording of Votes

Motions or resolutions shall be recorded as having passed or failed. Individual votes shall be recorded unless the action was unanimous. All motions and County Board resolutions shall be numbered consecutively from the beginning of each fiscal year.

The minutes shall report any action taken and the vote or abstention on that action of each County Board member present. (Government Code 54953)

The minutes shall reflect the names of those individuals who comment during the meeting's public comment period as well as the topics they address.

Video or Audio Recording

A video or audio tape recording may be made at any Board meeting. The presiding officer shall announce that a recording is being made at the beginning of the meeting, and the recorder shall be placed in plain view of all persons present, insofar as possible.

Recordings made during regular or special Board meetings are public records. They shall be kept for at least 30 days and upon request shall be made available for inspection by members of the public on a district recorder without charge. (Government Code 54953.5)

Legal Reference:

Education Code, 35145, 35163, 35164

Penal Code, 632

Government Code, ~~54950-54963~~54957.2, 54960

ADOPTED: July 23, 1984

REVISED: 10/24/94, 6/27/23

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Education Code, 35145, 35163, 35164
Penal Code, 632
Government Code, 54957.2, 54960

ADOPTED: July 23, 1984
REVISED: 10/24/94

Superintendent's Compensation

The California Constitution, Article IX, Section 3.1(b) empowers the Yolo County Board of Education ("County Board") to fix the compensation of the Yolo County Superintendent of Schools ("Superintendent") at a time and in an amount determined by the County Board ~~of Education~~. It shall be the policy of the ~~Yolo County Board of Education~~ that determination of the Superintendent's annual compensation may consider the anticipated Yolo County Office of Education ("YCOE") annual budget and the percent increase (awarded to) ~~County Office of Education~~ YCOE classified, certificated and administrative personnel, subject to the requirements of California Education Code Section 1207.

Reimbursement

The Superintendent shall be reimbursed their actual and necessary traveling expenses. The expenses shall be paid out of the YCOE general fund. (Education Code 1200)

The Superintendent shall also receive reimbursement for actual and necessary traveling expenses when, with the approval of the County Board, they attend any convention or conference to which they are called by the State Board of Education, the Superintendent of Public Instruction, or the Board Governors of the California Community Colleges. (Education Code 1201)

The Superintendent and their staff shall be reimbursed for the costs of stationery, blank books, postage, express, freight, telephone, telegraphing, and other necessary office expenses. (Education Code 1202)

The Superintendent shall be reimbursed for the expense of providing housing for all services of the Superintendent. (Education Code 1203)

Benefits for Retired Superintendent

After their official retirement date, the retired County Superintendent of Schools shall receive the same consideration that is offered to active Cabinet members and division heads. This consideration shall be the same annual contribution towards the following:

Health benefit plan

Dental plan

Vision plan.

In addition, the retired Superintendent shall receive two life insurance benefits, one for \$10,000 and one for 1 ½ times their last annual salary, and the same contribution to a long-term care plan that is offered to retired members of the County Board.

Legal Reference: California Education Code, [1200, 1201, 1202, 1203, 1207](#)

ADOPTED: April 27, 1992

REVISED: 08/19/99, 11/09/06, 6/27/23

Process for Setting Superintendent's Compensation (to be reviewed annually)

The California Constitution, Article IX, Section 3.1(b) empowers the County Board ~~of Education~~ to fix the compensation of the ~~County-Superintendent of Schools~~ at a time and in an amount determined by the County Board ~~of Education~~. The following protocol and criteria may serve as guidelines for the County Board and Superintendent, it being understood that the County Board reserves its plenary authority to establish the Superintendent's Total Compensation. Throughout this process, the County Board ~~of Education~~ shall be mindful of its fiscal responsibility to the public; and act in the best interest of the ~~Yolo County Office of Education~~ YCOE, the students served by the ~~county-office~~ YCOE and the broader community context.

A. Protocols and Criteria Guidelines

1. The County Board will annually review the Superintendent's Total Compensation for purposes of considering an adjustment for the fiscal year. Any adjustment may be retroactive to be in line with the Fiscal Year.
2. A Compensation Committee of two (2) County Board Members shall be appointed annually at the Organizational Meeting in December in order to conduct the review, confer with the superintendent regarding total compensation and develop a recommendation to present to the County Board for consideration.

This annual review may include the following data:

- Total Compensation cost for Superintendents within like County Offices of Education.
- Total Compensation cost for district Superintendents within the Yolo County boundaries.
- Total Compensation cost for County of Yolo Officials responsible for similar sized County departments or agencies.
- Information on the change in total compensation for YCOE employee groups including recognition of discrete pay increase amounts in addition to percentages, including the cost of step and column and medical benefits.
- Context of the ~~County Office of Education~~ YCOE's annual budget(s).
- Applicable Cost of Living Indexes.

- Other criteria or information that the Committee may consider relevant to the County Board's decision and wish to submit for the County Board's consideration.

3. Every four years, in the final year of the incumbent's term, the Superintendent's Compensation Committee shall complete a comprehensive study of the Superintendent's Total Compensation which study shall be presented to the County Board. During the years where a comprehensive survey is completed the following information will be gathered from the jurisdictions listed above in number A(2) and will be compiled. The Committee may establish additional criteria for data to be collected for the comprehensive study. The Compensation Committee may choose to recommend to the County Board, and the County Board may adopt a total compensation range for the Office of ~~County~~ Superintendent for the upcoming term.

B. Board Action

1. A preliminary discussion of Total Compensation for the Superintendent will take place before the entire board. This item will be placed on the County Board Agenda before any recommended package is presented by the Compensation Committee.
2. Recommended compensation package is initially presented by the Compensation Committee to the County Board as a discussion Agenda item. The Compensation Committee shall provide a report to the County Board annually whether or not it recommends a change in compensation.
3. The Superintendent's Total Compensation package recommended by the Compensation Committee is presented to the County Board as an Action Agenda Item. County Board action shall be taken whether or not there is an adjustment in compensation.

C. Setting Salary for New Superintendent

In a year wherein the incumbent Superintendent is not running for re-election, no later than the date of election for ~~County Superintendent of Schools, the Board~~ Superintendent, after receiving a report and recommendation by the County Board Compensation Committee, shall establish a total compensation and may establish a range for the office of ~~County~~ Superintendent for the upcoming four year term. Once the identity of the new Superintendent is known, the Committee shall confer with him or her as part of preparing a recommendation. The County Board shall receive the Committee's report and recommendation and set the starting total compensation for the new Superintendent.

The County Board shall strive to reach the decision regarding the new Superintendent's compensation not later than adjournment of the October meeting of the County Board. Thereafter, the salary will be annually reviewed and set by the County Board, as set forth in parts A and B above.

Adopted: 08/19/99, 09/23/14

County Superintendent's Compensation

The California Constitution, Article IX, Section 3.1(b) empowers the County Board of Education to fix the compensation of the County Superintendent of Schools at a time and in an amount determined by the County Board of Education.

It shall be the policy of the Yolo County Board of Education that determination of the Superintendent's annual compensation may consider the anticipated COE annual budget and the percent increase (awarded to) County Office of Education classified, certificated and administrative personnel, subject to the requirements of California Education Code Section 1207.

Legal Reference:

California Education Code § 1207

ADOPTED: April 27, 1992
REVISED: 08/19/99, 11/09/06

Process for Setting Superintendent's Compensation (to be reviewed annually)

The California Constitution, Article IX, Section 3.1(b) empowers the County Board of Education to fix the compensation of the County Superintendent of Schools at a time and in an amount determined by the County Board of Education. The following protocol and criteria may serve as guidelines for the Board and Superintendent, it being understood that the Board reserves its plenary authority to establish the Superintendent's Total Compensation. Throughout this process, the County Board of Education shall be mindful of its fiscal responsibility to the public; and act in the best interest of the Yolo County Office of Education, the students served by the county office and the broader community context.

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Committee shall confer with him or her as part of preparing a recommendation. The Board shall receive the Committee's report and recommendation and set the starting total compensation for the new Superintendent.

The Board shall strive to reach the decision regarding the new Superintendent's compensation not later than adjournment of the October meeting of the Board.

Thereafter, the salary will be annually reviewed and set by the Board, as set forth in parts A and B above.

8. SUGGESTED FUTURE AGENDA ITEM(S)

Description

- Update on EL RISE - Future meeting
- Status of Juvenile Hall - Cost and How many students (Requested by Trustee Moreno at Board Retreat)

9. ADJOURNMENT

Quick Summary / Abstract

This Board meeting will be adjourned in memory of Evelia Genera, Retired Woodland Joint Unified School District Educator.