Sonoma County
Office of Education

2024–2025
Adopted Budget

June 27, 2024

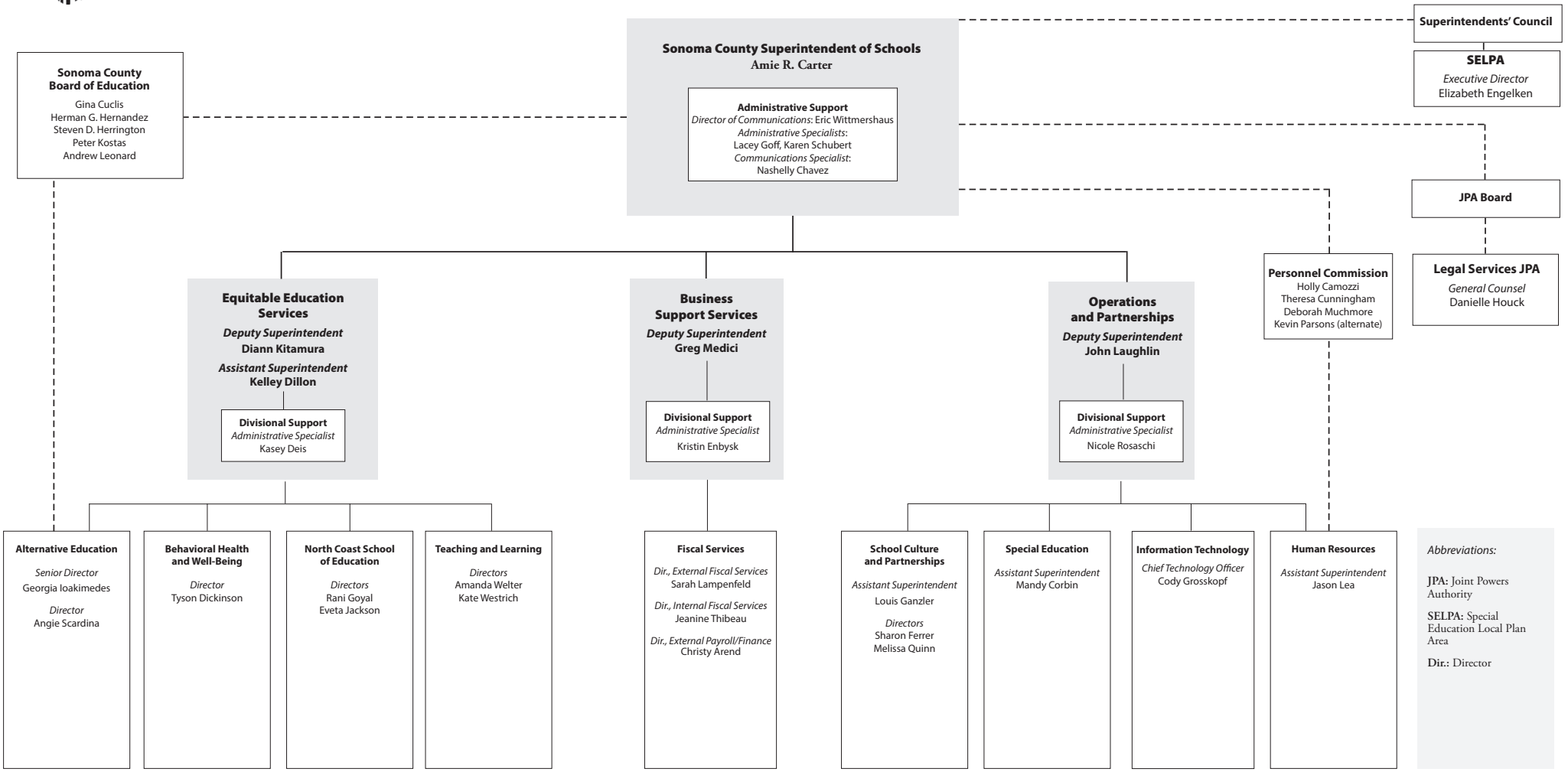
Acknowledgement

Special thanks to all the SCOE departments for their teamwork and dedication in developing the 2024-2025 Budget.

Sonoma County
Office of Education

SCOE Leadership Chart

Fiscal Year 2023-2024



Effective 10/16/23

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SONOMA COUNTY OFFICE OF EDUCATION (SCOE)

2024-2025 ADOPTED BUDGET

SCOE Overview[1]

The Sonoma County Office of Education is a strategic partner to the county's 40 districts and their 171 schools providing service and support to help them meet legal mandates, operate cost-effectively, and raise student achievement. SCOE provides fiscal oversight for districts and operates alternative education programs for students not enrolled at district schools. SCOE also operates a Fee for Service Program for special education students. In 2015, SCOE launched the North Coast School of Education to provide state accredited programs and services for teachers, interns and aspiring administrators. This program continues to be successful in placing interns and administrators.

The elected Sonoma County Superintendent of Schools is a State constitutional officer who serves as an intermediary between local school districts and the State. The Superintendent provides leadership, support, and State-designated fiscal and program oversight for all school districts in the county. This position also serves as the chief executive officer of the Sonoma County Office of Education (SCOE).

The Sonoma County Board of Education is comprised of five elected representatives from trustee areas that roughly correspond to the Sonoma County Board of Supervisor districts. The Sonoma County Superintendent of Schools serves as the ex-officio secretary to the County Board.

2024-2025 Update

SCOE 2024-2025 budget year is presented in detail with this comprehensive budget book. The budgets utilize budget models based on information available during the budget development period.

Budgets for SCOE departments, the County Superintendent of Schools, County Board of Education, and Capital Outlay are included in this budget book.

This budget book does not include the budgets for the Special Education Local Plan Area (SELPA) Programs. The Sonoma County SELPA is not a department of SCOE and is a State-mandated association that oversees and facilitates educational services for students with disabilities in Sonoma County. A Superintendents' Council adopts and implements SELPA budget and policies that govern the SELPA.

Federal stimulus funds known as Elementary and Secondary School Emergency Relief (ESSER) funding must be spent by September 30, 2024. SCOE departments that are using these funds to cover costs have closely reviewed their budgets to identify ongoing

[1] Excerpts from SCOE website at www.scoe.org.

expenditures that will need an ongoing source of revenues if the expenditures will be continuing after September 2024.

SCOE is entering the third year of a three-year agreement through 2024-2025 that was settled with ASCOE and SEIU for an 8% salary increase per year. Certificated and Classified Management staff will receive a 1.07% salary increase for 2024-2025, in line with the federal government's recommended cost-of-living increase. The salary increase for represented groups is included in the 2024-2025 adopted budget. Department budgets will be updated throughout the Summer and Fall of 2024 leading up to the 2024-2025 First Interim Report, aligning expenditures with the cost of the salary increases for the management groups.

SONOMA COUNTY OFFICE OF EDUCATION (SCOE)

2024 - 2025 ADOPTED BUDGET

2024-2025 Adopted Budget

The Sonoma County Office of Education (SCOE) 2024-2025 Adopted Budget Book includes summary budget information and is divided into sections by divisions, departments and programs within some departments. Each division and department reviewed and developed their budgets based on program needs, estimated revenues, and adopted expenditures. Adopted budget and program changes were presented to the Board Business & Personnel Services Standing Committee in May.

Highlights of the 2024-2025 Adopted Budget

- $71M in projected revenues, which represents a 16.3% decrease in revenue from the 2023-2024 Revised Budget.
- $73.4M in expenses, which represents a 14.4% decrease in expenditures from the 2023-2024 Revised Budget.
- Local Control Accountability Plan (LCAP) is required for the SCOE Alternative Education Program and is presented in a separate LCAP document.
- Budget assumptions are based on the Governor's 2024-2025 January Proposal.
- Budgets will be adjusted for any changes after the State Budget is adopted in June. These revisions will be brought to the Board by the First Interim reporting period.
- Additional assumptions for the 2024-2025 Adopted Budget are listed on page 5.
- Consistent with the Criteria and Standards for Fiscal Solvency Proposed by the State Board of Education, the County Office maintains a Reserve for Economic Uncertainties to safeguard the County Office's financial stability. The Superintendent's Reserve Policy is 15% for a Reserve for Economic Uncertainties.

Revenue Sources

SCOE revenue sources include:

- Local Control Funding Formula
  - Operations Grant – Base and District Allowance and Differentiated Assistance
  - Alternative Education Grant – Base and Supplemental/Concentration Grant, two flat-rate add-ons and Equity Multiplier
- State, Federal, and Local Grants/Funds
- Fee for Services – Revenue Varies by Department
  - Business Services
  - Equitable Education Services
  - Behavioral Health and Well-Being
  - Human Resources – Fingerprinting
  - North Coast School of Education
  - Special Education

Impact of the Local Control Funding Formula (LCFF) on SCOE

The Sonoma County Office of Education is currently at its target funding under LCFF. Therefore, SCOE receives the Minimum State Aid Guarantee, plus a share of property tax revenue. Beginning with 2022-23, SCOE's LCFF allocation formula receives a multiplier based on the fiscal year's statutory COLA. Beginning with 2023-24 the Alternative Education program funding is calculated on the greater of either current year, prior year, or 3-prior-year average of Average Daily Attendance (ADA). Additionally, this program receives two additional flat-funded add-ons totaling $400K as well as the newly instituted Equity Multiplier funding.

Deficit Spending

The 2024-2025 Budget projects deficit spending for some departments. Deficit spending results when expenditures exceed revenues. Programs that deficit spend will use reserves and /or carryovers to cover projected expenditures.

Projected deficit spending is due to a number of factors including multiple years of diminishing revenue, declining enrollment for some programs, transfer of students, and planned savings to cover future expenditures:

- Alternative Education – Alternative Education has been in declining enrollment however, in 2023-2024 enrollment levels began increasing. They continue to use prior year carryovers to extend programs into 2024-2025.
- Behavioral Health - Behavioral Health is the recipient of several multi-year grants with advanced funding and is expending those funds across 2024-2025.
- Equitable Education Services (EES) – EES' budget includes the funding from Differentiated Assistance (DA) and is using prior year carryovers to extend and increase programs that directly support districts into 2024-2025.
- Human Resources (HR) – HR is spending prior year carryover to extend some services through 2024-2025.
- Information Technology (IT) – IT is spending prior year carryover to extend services through 2024-2025.
- North Coast School of Education (NCSOE) – NCSOE is the recipient of several multi-year grants with advanced funding and is spending those funds across 2024-2025.
- Special Education – Special Education uses a fee-for-service funding model that typically budgets deficit spending as the model uses reserves from prior periods to support its fees. Enrollment in the Special Education programs is projected to decline in 2024-2025.
- Teaching and Learning (TAL) – TAL is using prior year carryovers to extend programs into 2024-2025.

SONOMA COUNTY OFFICE OF EDUCATION
2024-25 ASSUMPTIONS FOR BUDGET DEVELOPMENT
Superintendent Approved: March 13, 2024

Program / Revenue Type	Revenue Assumptions	Change From 23-24
Community Schools - A&B Students **C Students**	LCFF per ADA Funded Rate (Varies by District) LCFF per ADA Funded Rate (greater of current, prior, 3 prior year average)	**no change**
North Coast School of Education	Fee for Service to be determined by department	No change in guidance
Special Education **-Fee for Service** **-NPS/LCI**	-Fee for Service to be determined by department -LCFF per ADA Funded Rate (Varies by District)	No change in guidance
Lottery - Unrestricted	$177.00 per ADA ** for Alt Ed Court/Community, Special Education and NPS/LCI – excludes District funded students	**Was $170 (+ $7)**
Lottery – Restricted (Prop 20) Instructional Materials	$72.00 per ADA** for Alt Ed Court/Community, Special Education and NPS/LCI – excludes District funded students	**Was $67 (+ $5)**
Unrestricted Resources Carryover (Resourcces 0000-0999)	Depts will complete Unrestricted Resources Program form. Form used to review, approve, and designate resources formally as "assigned for a designated use".	No change in guidance
Federal Funding Resources (Resources 3xxx,4xxx,5xxx)	**Ongoing** Federal Programs = Estimate Flat Revenue *(one-time grants / ended grants removed from budget)*	No change in guidance
State Funding Resources (Resources 6xxx & 7xxx)	**Ongoing** State Programs = Estimate Flat Revenue *(one-time grants / ended grants removed from budget)*	No change in guidance
Interest	1.00%	No change in guidance
Salaries and Pay Rates	**Expenditure Assumptions**	**Change From 23-24**
Salaries – Step & Column	Included in Dept Budget Model - Varies by Employee	No change in guidance
Salary Increases	Represented Units Only: 8.0%	change from all groups
SCOE Substitute Pay Rates SCOE Substitute Teacher: SCOE Retired Substitute Teacher: SCOE Substitute School Nurse: SCOE Substitute SPL Pathologist: SCOE Substitute Administrator:	**Per Day** / **Long Term** $200 per day / $210 per day if long term $300 per day / $375 per day if long term $300 per day / $315 per day if long term $300 per day / $315 per day if long term $400 per day / $420 per day if long term *Effective 10/1/22 -Excludes Summer School*	 No change No change No change No change No change
Benefits ***Note: Vary by Group and Plan. Dept Budget Models Will Include Known and Projected Rate Increases.***	**Expenditure & Percentage / Increase Assumptions**	**Change From 23-24**
SCOE Employee Benefits Unit: All Units	Dental: Estimate **3% Increase ***	No change in guidance
	Vision: Estimate **2% Increase ***	No change in guidance
	Worker's Compensation: **Rate of 2.31% ***	**Was 1.93% (+.38%)**
	SUI: **Rate of 0.05% **** *per EDD as of April, 2024*	**no change**
	PERS: **Rate of 27.80% ****	**Was 26.68% (+ 1.12%)**
	STRS: **Rate of 19.10% ****	No change
Health Benefits for ASCOE Hired Prior to 7/1/11	90% Employer / 10% Employee Health Benefits: **Estimate 5.0% increase ***	No change in guidance
Health Benefits for ASCOE Hired After 7/1/11	85% Employer / 15% Employee Health Benefits: **Estimate 5.0% increase ***	No change in guidance
Health Benefits for SEIU	85% Employer / 15% Employee Health Benefits: **Estimate 5.0% increase ***	No change in guidance
Health Benefits for Management/Confidential	85% Employer / 15% Employee Health Benefits: **Estimate 5.0% increase ***	No change in guidance
OPEB Health Benefits Unit: **All Units** (Current & Future Retirees)	$2,400 per 1.0 FTE by Department **(Pro-rated per FTE)** *$1400 = 3701 (Certificated) / 3702 (Classified)* *$ 1000 = 3751 (Certificated) / 3752 (Classified)*	**Was $2,000** ***Was $1300 (+ $100)*** ***Was $900 (+ $ 100)***
Other Expenses	**Percentage / Increase Assumptions**	**Change From 23-24**
Utilities	Estimate 7% increase	No change in guidance
Insurance	Estimate 5% increase	No change in guidance
Indirect Cost Rate	9.75%	No change

** Estimated by SCOE - actual rate assumptions pending from insurance providers* ***Per SSC's Dartboard for 2024-25 Governor's Budget*

GENERAL FUND 5-YEAR COMPARISON

(Excludes SELPA)

	ACTUALS 2020-21	ACTUALS 2021-22	ACTUALS 2022-23	PROJECTED 2023-24	PROJECTED 2024-25
Beginning Balance	50,048,241	58,308,431	58,668,668	55,729,463	54,829,900
REVENUE					
Revenue Limit/LCFF	21,980,456	22,923,453	25,443,844	27,472,676	28,769,545
Federal Revenue	8,332,171	4,720,062	4,605,523	6,707,401	1,750,948
State Revenue	10,895,407	11,704,332	13,509,878	15,885,323	13,463,352
Local Revenue	28,081,156	29,213,323	35,163,603	34,732,561	27,027,593
Transfer In/Other Sources	2,000,000	420,029	151,269	100,000	0
Contributions	(23,639)	(1,618)	7	21,030	53,624
TOTAL REVENUE	**71,265,551**	**68,979,581**	**78,874,124**	**84,918,991**	**71,065,062**
Revenue - Percent Change from Previous Year	**6.7%**	**-3.2%**	**14.3%**	**7.7%**	**-16.3%**
EXPENSE					
Certificated Salaries	15,130,912	14,991,627	15,751,824	19,129,835	19,884,527
Classified Salaries	13,721,398	14,425,843	15,618,698	17,834,713	15,130,917
Benefits	15,373,645	16,573,001	17,222,683	20,670,416	19,560,478
Books & Supplies	1,322,525	1,265,199	1,119,441	1,783,802	869,795
Services & Other Operating	12,025,210	10,301,666	11,555,366	22,208,154	14,891,791
Capital Outlay	1,075,905	8,159,019	4,140,431	608,652	107,557
Other Outgo	(371,321)	(410,874)	(484,801)	(503,567)	(536,742)
Transfer Out	4,727,087	3,313,862	16,889,689	4,086,549	3,577,581
TOTAL EXPENSE	**63,005,361**	**68,619,343**	**81,813,330**	**85,818,554**	**73,485,904**
Expenditures - Percent Change from Previous Year	**-1.1%**	**8.9%**	**19.2%**	**4.9%**	**-14.4%**
Net Change (Revenue minus Expense)	8,260,190	360,238	(2,939,206)	(899,563)	(2,420,842)
Audit Adjustment - Cash with Fiscal Agent					
Audit Adjustment - Fund Balance Adjustment					
Adjustment					
TOTAL ENDING BALANCE	58,308,431	58,668,668	55,729,463	54,829,900	52,409,058
Ending Balance - Percent Change from Previous Year	**16.5%**	**0.6%**	**-5.0%**	**-1.6%**	**-4.4%**
ENROLLMENT AS OF OCTOBER CENSUS DAY					Projected
Court	65	16	24	36	40
Community	65	25	58	68	60
Special Education	361	241	235	223	191
Staffing					
Certificated Employees (Full-time Equivalent)	131	122	119	134	138
Classified Employees (Full-time Equivalent)	177	171	163	170	153
Indirect Cost Rate	9.75%	9.75%	9.75%	9.75%	9.75%

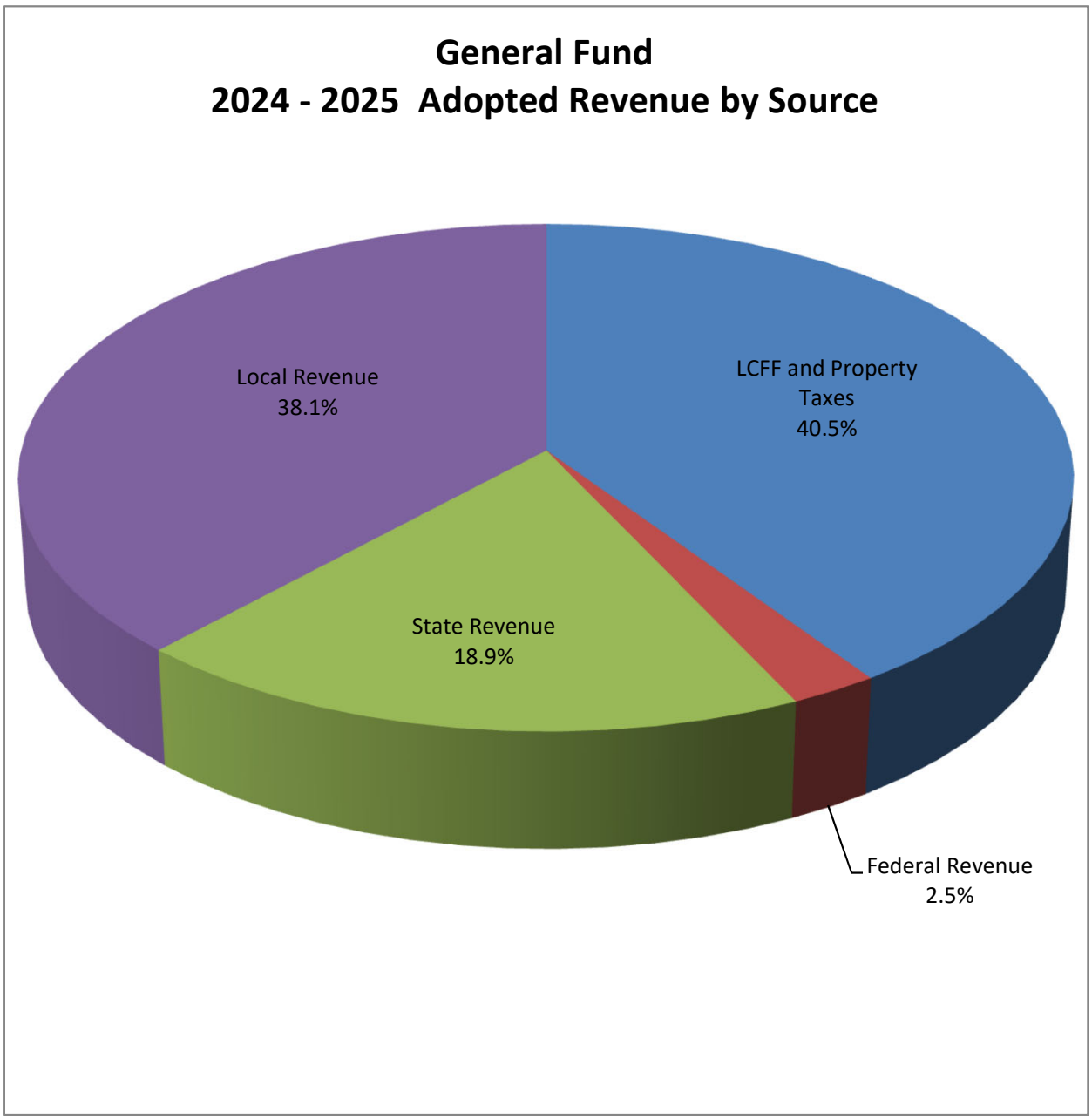
FTE excludes SELPA and supplemental/non-positional

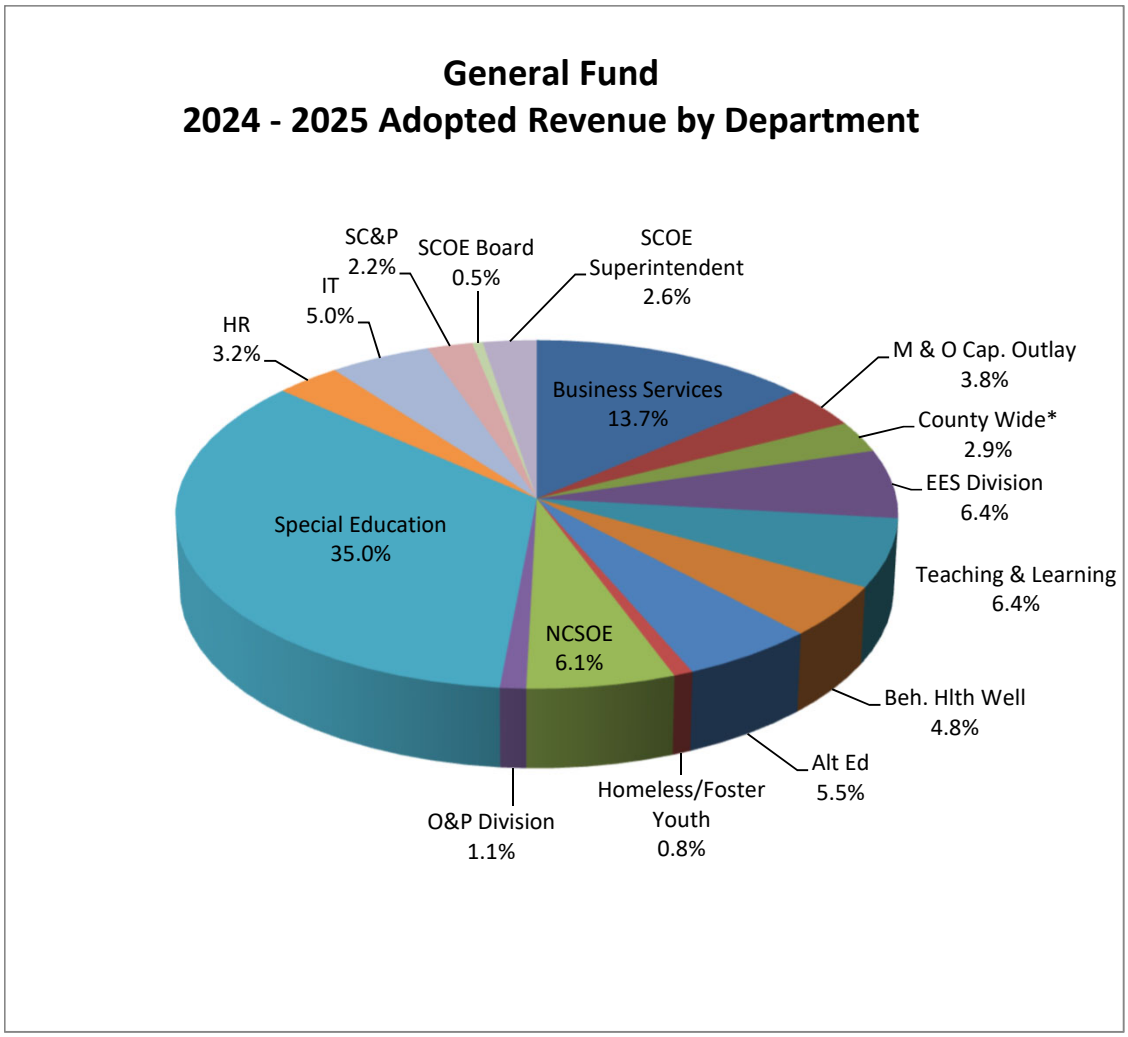
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General Fund

Revenue and Expenditure

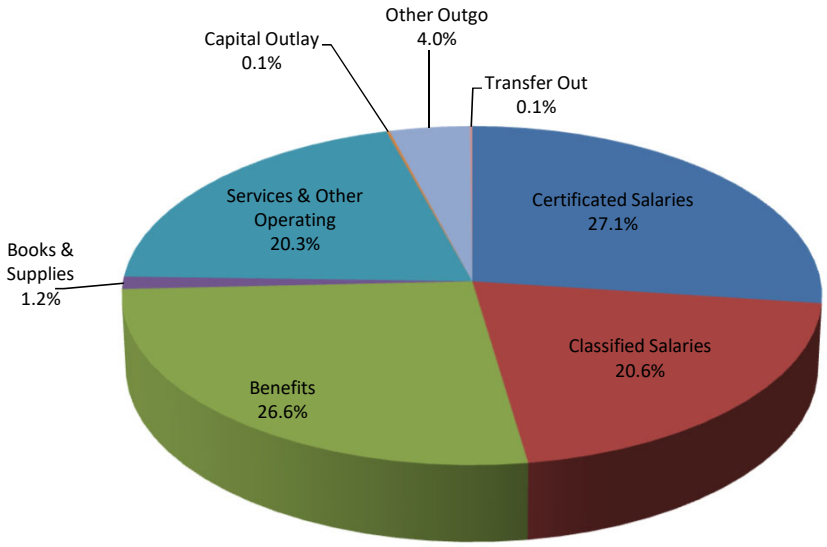
Charts


General Fund
2024 - 2025 Adopted Revenue by Source
Local Revenue
38.1%
LCFF and Property
Taxes
40.5%
State Revenue
18.9%
Federal Revenue
2.5%



* County-Wide is revenue less contributions/transfers to programs, including the SELPA

General Fund
2024 - 2025 Adopted Expenditures by Category



General Fund Summary

2023-2024 APPROVED BUDGET
GENERAL FUND SUMMARY (Funds 04 / 08 / 14)

		Business Division			EES Division						OP DIVISION					COVID-19 FUNDS	ADMIN		TOTAL
		BUSINESS SERVICES	M&O Cap Outlay	COUNTY WIDE	EES Division	TAL	BHW	ALT ED	HFCY	NCSOE	OP DIVISION	SPECIAL ED	HUMAN RESOURCES	IT	SCP	(ESSER / GEER)	SUPT, PIO	SoCo BOARD OF ED	
7/1/23 Beginning Balance Unrestricted		472,874	299,180	28,275,739	3,552,477	474,315	41,364	2,581,393	1,500	-	-	515,550	31,927	27,213	-	-	-	-	36,273,532
7/1/23 Beginning Balance Restricted		472,249	4,544,211	56,573	705,811	2,573,898	1,669,517	1,458,588	0	1,251,206	0	5,457,516	-	773,693	-	492,668	-	-	19,455,931
TOTAL BEGINNING BALANCE		**945,123**	**4,843,391**	**28,332,312**	**4,258,287**	**3,048,213**	**1,710,882**	**4,039,982**		**1,251,206**	**0**	**5,973,067**	**31,927**	**800,906**	**-**	**492,668**	**-**	**-**	**55,729,463**
REVENUE																			
LCFF / Revenue Limit	8010 - 8099	-	363,520	21,759,914	2,650,000	-	-	2,699,242	-	-	-	-	-	-	-	-	-	-	27,472,676
LCFF Transfer Out																			
Federal Revenue	8100 - 8299	-	-	-	-	707,521	106,988	1,537,445	80,107	2,600,000	-	516,040	-	-	-	1,159,300	-	-	6,707,401
State Revenue	8300 - 8599	184,046	-	1,963,890	-	1,133,075	3,164,057	697,699	1,168,613	960,297	-	6,441,338	4,100	-	168,208	-	-	-	15,885,323
Local Revenue	8600 - 8799	6,525,053	229,141	1,650,893	455,888	965,689	527,624	185,908	-	3,457,700	-	19,040,626	128,812	1,547,277	-	-	17,950	-	34,732,561
Transfer In	8900 - 8929			100,000				-	-										100,000
Contribution	8980 - 8999	6,476,799	2,526,846	(24,624,715)	1,023,723	2,949,273	1,018,917	-	-	891,900	888,660	126,162	1,981,379	2,460,580	1,552,201	-	2,440,802	308,503	21,030
TOTAL REVENUE		**13,185,898**	**3,119,507**	**849,982**	**4,129,611**	**5,755,558**	**4,817,586**	**5,120,294**	**1,248,720**	**7,909,897**	**888,660**	**26,124,166**	**2,114,291**	**4,007,857**	**1,720,409**	**1,159,300**	**2,458,752**	**308,503**	**84,918,991**
EXPENSE																			
Certificated Salaries	1000	23,200	-	-	664,247	2,457,972	1,419,348	1,028,298	187,290	2,033,846	264,614	8,884,936	243,220	-	1,065,789	490,022	367,053	-	19,129,835
Classified Salaries	2000	6,319,304	697,695	13,071	280,639	254,309	487,360	249,188	98,144	596,319	131,187	5,588,649	910,949	1,444,176	53,515	123,245	494,700	92,263	17,834,713
Benefits	3000	3,345,361	478,677	1,879,501	406,605	1,129,454	955,053	568,545	155,305	966,337	176,759	7,844,556	653,448	815,465	468,875	313,731	389,875	122,869	20,670,416
Books & Supplies	4000	29,810	137,800	-	87,249	335,915	32,413	115,613	35,392	73,936	53,700	496,737	32,800	195,265	23,750	88,348	36,644	8,430	1,783,802
Services & Other Operating	5000	1,324,394	964,127	45,460	2,727,988	2,344,451	873,077	2,198,026	690,983	4,029,565	201,500	3,342,333	252,923	1,247,381	99,011	636,622	1,145,372	84,941	22,208,154
Capital Outlay	6000	-	379,542	-	-	-	-		-	-	60,900	9,400	15,400	134,858	3,000	-	5,552	-	608,652
Other Outgo	7100 - 7399	2,269,253	372,196	(4,633,587)	38,635	312,327	1,310,221	392,684	83,106	608,486	-	2,408,200	-	-	6,469	-	-	-	3,167,990
Other Transfers Out	7600 - 7629	-	-	414,992	-	-	-	-	-	-	-	-	-	-	-	-	-	-	414,992
TOTAL EXPENSE		**13,311,322**	**3,030,037**	**(2,280,563)**	**4,205,363**	**6,834,428**	**5,077,472**	**4,552,354**	**1,250,220**	**8,308,489**	**888,660**	**28,574,811**	**2,108,740**	**3,837,145**	**1,720,409**	**1,651,968**	**2,439,196**	**308,503**	**85,818,554**
Net Change (Revenue minus Expense)		**(125,424)**	**89,470**	**3,130,545**	**(75,752)**	**(1,078,870)**	**(259,886)**	**567,940**	**(1,500)**	**(398,592)**	**-**	**(2,450,645)**	**5,551**	**170,712**	**-**	**(492,668)**	**19,556**	**-**	**(899,563)**
6/30/24 Ending Balance Unrestricted		455,316	353,454	31,406,284	3,829,950	155,411	41,364	3,168,072	-	-	-	285,949	37,478	24,623	-	-	5,556	-	39,763,457
6/30/24 Ending Balance Restricted		364,383	4,579,407	56,573	352,586	1,813,932	1,409,631	1,439,849	0	852,614	0	3,236,472	-	946,995	-	-	14,000	-	15,066,443
TOTAL ENDING BALANCE		**819,699**	**4,932,861**	**31,462,857**	**4,182,535**	**1,969,343**	**1,450,996**	**4,607,922**	**0**	**852,614**	**0**	**3,522,422**	**37,478**	**971,618**	**-**	**-**	**19,556**	**-**	**54,829,900**

2024-2025 ADOPTED BUDGET
GENERAL FUND SUMMARY (Funds 04 / 08 / 14)

		Business Division			EES Division						OP DIVISION					COVID-19 FUNDS	ADMIN		TOTAL
		BUSINESS SERVICES	M&O Cap Outlay	COUNTY WIDE	EES Division	TAL	BHW	ALT ED	HFCY	NCSOE	OP DIVISION	SPECIAL ED	HUMAN RESOURCES	IT	SCP	(ESSER / GEER)	SUPT, PIO	SoCo BOARD OF ED	
7/1/24 Beginning Balance Unrestricted		455,316	353,454	31,406,284	3,829,950	155,411	41,364	3,168,072	-	-	-	285,949	37,478	24,623	-	-	5,556	-	39,763,457
7/1/24 Beginning Balance Restricted		364,383	4,579,407	56,573	352,586	1,813,932	1,409,631	1,439,849	0	852,614	0	3,236,472	-	946,995	-	-	14,000	-	15,066,443
TOTAL BEGINNING BALANCE		**819,699**	**4,932,861**	**31,462,857**	**4,182,535**	**1,969,343**	**1,450,996**	**4,607,922**	**0**	**852,614**	**0**	**3,522,422**	**37,478**	**971,618**	**-**	**-**	**19,556**	**-**	**54,829,900**
REVENUE																			
LCFF / Revenue Limit	8010 - 8099	-	363,520	23,109,913	2,900,000	-	-	2,396,112	-	-	-	-	-	-	-	-	-	-	28,769,545
LCFF Transfer Out																			
Federal Revenue	8100 - 8299	-	-	-	-	335,385	-	911,590	-	-	-	503,973	-	-	-	-	-	-	1,750,948
State Revenue	8300 - 8599	183,231	27,000	1,607,576	-	535,493	2,276,910	382,416	564,910	747,175	-	6,990,612	-	-	148,029	-	-	-	13,463,352
Local Revenue	8600 - 8799	3,222,722	56,000	750,000	606,189	644,239	202,000	234,129	-	2,808,750	-	17,252,662	141,872	1,106,680	-	-	2,350	-	27,027,593
Transfer In	8900 - 8929																		-
Contribution	8980 - 8999	6,360,052	2,240,689	(23,403,581)	1,023,871	3,004,850	954,267	-	-	788,555	758,516	133,274	2,123,931	2,415,865	1,425,228	-	1,862,705	365,402	53,624
TOTAL REVENUE		**9,766,005**	**2,687,209**	**2,063,908**	**4,530,060**	**4,519,967**	**3,433,177**	**3,924,247**	**564,910**	**4,344,480**	**758,516**	**24,880,521**	**2,265,803**	**3,522,545**	**1,573,257**	**-**	**1,865,055**	**365,402**	**71,065,062**
EXPENSE																			
Certificated Salaries	1000	-	-	-	2,100,949	2,281,644	1,407,194	1,893,940	123,185	1,886,282	264,613	8,455,927	248,004	-	901,733	-	321,056	-	19,884,527
Classified Salaries	2000	3,848,876	627,176	13,331	368,591	205,025	451,086	341,085	63,914	576,798	130,186	5,407,529	1,019,958	1,403,466	79,866	-	501,502	92,528	15,130,917
Benefits	3000	2,115,743	399,247	1,523,555	1,108,130	1,137,068	938,121	1,040,611	122,691	950,713	182,499	7,574,921	723,842	813,949	408,522	-	398,300	122,566	19,560,478
Books & Supplies	4000	28,200	135,069	-	31,885	113,816	16,500	43,125	6,750	34,567	9,815	219,784	32,350	149,534	25,000	-	18,750	4,650	869,795
Services & Other Operating	5000	946,640	959,674	13,052	2,935,687	1,128,234	1,356,506	932,548	202,182	943,815	171,403	3,025,943	245,749	1,106,810	152,443	-	625,447	145,658	14,891,791
Capital Outlay	6000	-	-	-	-	-	-	-	-	-	-	-	10,000	97,557	-	-	-	-	107,557
Other Outgo	7100 - 7399	2,796,150	363,520	(4,264,985)	53,853	166,292	668,071	417,495	46,188	390,750	-	2,307,236	-	-	5,693	-	-	-	2,950,263
Other Transfers Out	7600 - 7629	-	-	90,576	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,576
TOTAL EXPENSE		**9,735,609**	**2,484,686**	**(2,624,471)**	**6,599,095**	**5,032,079**	**4,837,478**	**4,668,804**	**564,910**	**4,782,925**	**758,516**	**26,991,340**	**2,279,903**	**3,571,316**	**1,573,257**	**-**	**1,865,055**	**365,402**	**73,485,904**
Net Change (Revenue minus Expense)		**30,396**	**202,523**	**4,688,379**	**(2,069,035)**	**(512,112)**	**(1,404,301)**	**(744,557)**	**-**	**(438,445)**	**-**	**(2,110,819)**	**(14,100)**	**(48,771)**	**-**	**-**	**-**	**-**	**(2,420,842)**
6/30/25 Ending Balance Unrestricted		485,712	410,080	36,094,663	1,937,208	97,961	41,364	2,265,580	-	-	-	233,763	23,378	24,675	-	-	5,556	-	41,619,940
6/30/25 Ending Balance Restricted		364,383	4,725,304	56,573	176,293	1,359,270	5,330	1,597,784	0	414,169	0	1,177,839	-	898,172	-	-	14,000	-	10,789,118
TOTAL ENDING BALANCE		**850,095**	**5,135,384**	**36,151,236**	**2,113,500**	**1,457,231**	**46,695**	**3,863,365**	**0**	**414,169**	**0**	**1,411,603**	**23,378**	**922,847**	**-**	**-**	**19,556**	**-**	**52,409,058**

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Business Services Division

External Fiscal Services

External Payroll & Finance

Internal Fiscal Services

Facilities, Operations, and Maintenance

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BUSINESS SERVICES DIVISION

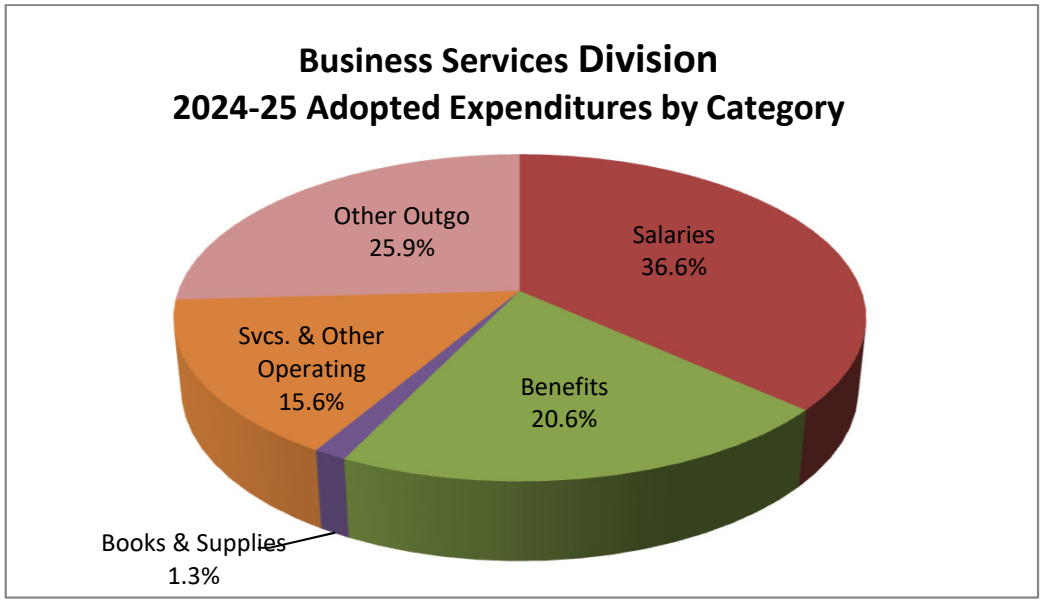
The Business Services Division participates in SCOE's Leadership Collaborative on organizational excellence. Collaboration between the Business Division and Equitable Education Services (EES) is ongoing, particularly in the areas of LCAP reviews and evaluation of data systems. The Business Services Division includes the following departments: External Fiscal Services, External Payroll & Finance, Internal Fiscal Services and Facilities, Operations & Maintenance.

External Fiscal Services monitors, reviews and approves school district budgets and interim reports, provides LCAP review support with EES, and provides financial oversight and guidance to school districts under AB 1200. Other services include direct services, workshops, and training for districts and charters in collaboration with Information Technology and EES

External Payroll & Finance processes payroll, vendor warrants, and deposits for SCOE and districts/charters using SCOE's financial system; PERS, STRS, W2 and 1099 reporting, payroll tax, and other payroll driven cost reporting and payments. This department balances cash for the Schools Fund, posts property taxes and allocates state and federal apportionments to all Sonoma County Local Education Agencies (LEAs). This department is also the liaison with the County of Sonoma Treasury. Workshops are held to inform LEAs of retirement laws, reporting requirements and business procedures.

Internal Fiscal Services supports the internal financial operations of SCOE, including accounting, position control, accounts payable, accounts receivable, ADA reporting, budget development, payroll, federal/state and grant reporting, and the Schools Medi-Cal Administrative Activities (SMAA) Program. SCOE is the Region 1 LEC and manages the SMAA program for LEAs in five counties: Sonoma, Mendocino, Lake, Humboldt and Del Norte

Facilities, Operations, and Maintenance oversees maintenance, custodial services, facilities planning and construction, fleet operations, and the materials delivery system. Summary of projects are listed under Maintenance, Operations and Capital Outlay



Business Services - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	162,772
8600 - 8700	Local Revenues	826,205
8900 - 8929	Transfer In	
8980 - 8999	Contribution	6,476,799
	Total Revenue	**7,465,776**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		23,200
1900	Other Cert Salaries - Regular		-
		Total 1000	**23,200**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		162,772
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		2,523,044
2400	Clerical & Office Salaries		1,177,350
		Total 2000	**3,863,166**
3000 Employee Benefits			
3100	Benefits - STRS		19,573
3200	Benefits - PERS		956,301
3300	Benefits - OASDI		280,455
3400	Benefits - Health & Welfare		659,916
3500	Benefits - Unemployment		2,080
3600	Benefits - Workers' Comp Ins		91,834
3700	Retiree Benefits		54,086
3900			-
		Total 3000	**2,064,245**
4000 Books & Supplies			
4300	Materials & Supplies		16,614
4400	Non Capitalized Equipment		11,946
		Total 4000	**28,560**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		55,267
5300	Dues & Memberships		46,701
5400	Insurance		161,878
5500	Operations & Housekeeping Svcs		15,160
5600	Rentals/Leases/Repairs		157,503
5700	Dir Csts Intrprg/intrfnd Svcs		24,150
5800	Other Svcs & Oper Expenditures		755,594
5900	Intergovernmental Fees		5,675
		Total 5000	**1,221,928**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		267,235
		Total 7000	**267,235**
		Total Expenditure	**7,468,334**

Starting Balance Unrestricted	**472,874**
Starting Balance Restricted	**119,287**
Revenues	**7,465,776**
Expenditures	**7,468,334**
Net Change (Revenue minus Expenditure)	**(2,558)**
Ending Balance Unrestricted	**455,316**
Ending Balance Restricted	**134,287**

Business Services - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	183,231
8600 - 8700	Local Revenues	397,235
8900	Contribution	6,360,052
	Total Revenue	**6,940,518**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		183,231
2200	Classified Support Salaries		2,221,460
2300	Class Suprvsrs' & Admins' Sal		1,294,990
2400	Clerical & Office Salaries		-
		Total 2000	**3,699,681**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		968,676
3300	Benefits - OASDI		269,302
3400	Benefits - Health & Welfare		650,498
3500	Benefits - Unemployment		1,818
3600	Benefits - Workers' Comp Ins		85,956
3700	Retiree Benefits		52,126
3900			-
		Total 3000	**2,028,376**
4000 Books & Supplies			
4300	Materials & Supplies		17,500
4400	Non Capitalized Equipment		9,500
		Total 4000	**27,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		42,085
5300	Dues & Memberships		45,000
5400	Insurance		183,400
5500	Operations & Housekeeping Svcs		15,150
5600	Rentals/Leases/Repairs		155,267
5700	Dir Csts Intrprg/intrfnd Svcs		10,600
5800	Other Svcs & Oper Expenditures		429,728
5900	Intergovernmental Fees		6,600
		Total 5000	**887,830**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		267,235
		Total 7000	**267,235**
		Total Expenditure	**6,910,122**

Starting Balance Unrestricted	**455,316**
Starting Balance Restricted	**134,287**
Revenues	**6,940,518**
Expenditures	**6,910,122**
Net Change (Revenue minus Expenditure)	**30,396**
Ending Balance Unrestricted	**485,712**
Ending Balance Restricted	**134,287**

MediCal Admin Activities (MAA) - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	2,187,205
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**2,187,205**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		102,272
2400	Clerical & Office Salaries		48,615
		Total 2000	**150,887**
3000 Employee Benefits			
3100	Benefits - STRS		44,249
3200	Benefits - PERS		12,138
3300	Benefits - OASDI		36,586
3400	Benefits - Health & Welfare		79
3500	Benefits - Unemployment		3,458
3600	Benefits - Workers' Comp Ins		3,466
3700	Retiree Benefits		-
3900			-
		Total 3000	**99,976**
4000 Books & Supplies			
4300	Materials & Supplies		750
4400	Non Capitalized Equipment		500
		Total 4000	**1,250**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		7,040
5300	Dues & Memberships		50
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		450
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		48,200
5900	Intergovernmental Fees		200
		Total 5000	**55,940**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		1,972,052
7300	Direct Support/indirect Costs		29,966
		Total 7000	**2,002,018**
		Total Expenditure	**2,310,071**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**352,962**
Revenues	**2,187,205**
Expenditures	**2,310,071**
Net Change (Revenue minus Expenditure)	**(122,866)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**230,096**

MediCal Admin Activities (MAA) - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	2,825,487
8900	Contribution	-
	Total Revenue	**2,825,487**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		104,317
2400	Clerical & Office Salaries		44,878
		Total 2000	**149,195**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		41,476
3300	Benefits - OASDI		11,204
3400	Benefits - Health & Welfare		28,059
3500	Benefits - Unemployment		73
3600	Benefits - Workers' Comp Ins		3,475
3700	Retiree Benefits		3,080
3900			-
		Total 3000	**87,367**
4000 Books & Supplies			
4300	Materials & Supplies		200
4400	Non Capitalized Equipment		1,000
		Total 4000	**1,200**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		6,260
5300	Dues & Memberships		50
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		450
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		52,025
5900	Intergovernmental Fees		25
		Total 5000	**58,810**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		2,500,000
7300	Direct Support/indirect Costs		28,915
		Total 7000	**2,528,915**
		Total Expenditure	**2,825,487**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**230,096**
Revenues	**2,825,487**
Expenditures	**2,825,487**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**230,096**

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Facilities, Operations & Maintenance
and
Capital Outlay

Maintenance & Operations - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	136,989
8900 - 8929	Transfer In	
8980 - 8999	Contribution	2,306,304
	Total Revenue	**2,443,293**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		596,169
2300	Class Suprvsrs' & Admins' Sal		101,526
2400	Clerical & Office Salaries		-
		Total 2000	**697,695**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		165,967
3300	Benefits - OASDI		53,385
3400	Benefits - Health & Welfare		223,066
3500	Benefits - Unemployment		368
3600	Benefits - Workers' Comp Ins		14,942
3700	Retiree Benefits		20,949
3900			-
		Total 3000	**478,677**
4000 Books & Supplies			
4300	Materials & Supplies		126,300
4400	Non Capitalized Equipment		11,500
		Total 4000	**137,800**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		20,659
5300	Dues & Memberships		13,245
5400	Insurance		-
5500	Operations & Housekeeping Svcs		584,025
5600	Rentals/Leases/Repairs		182,756
5700	Dir Csts Intrprg/intrfnd Svcs		(67,095)
5800	Other Svcs & Oper Expenditures		230,537
5900	Intergovernmental Fees		-
		Total 5000	**964,127**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		99,000
		Total 6000	**159,000**
7000 Other Outgo			
7300	Direct Support/indirect Costs		8,676
		Total 7000	**8,676**
		Total Expenditure	**2,445,975**

Starting Balance Unrestricted	**274,287**
Starting Balance Restricted	**1,312,708**
Revenues	**2,443,293**
Expenditures	**2,445,975**
Net Change (Revenue minus Expenditure)	**(2,682)**
Ending Balance Unrestricted	**310,309**
Ending Balance Restricted	**1,274,004**

Maintenance & Operations - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	17,500
8900 - 8929	Transfer In	
8900	Contribution	2,240,689
	Total Revenue	**2,258,189**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		522,275
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		104,901
		Total 2000	**627,176**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		142,673
3300	Benefits - OASDI		47,943
3400	Benefits - Health & Welfare		175,116
3500	Benefits - Unemployment		313
3600	Benefits - Workers' Comp Ins		14,664
3700	Retiree Benefits		18,538
3900			-
		Total 3000	**399,247**
4000 Books & Supplies			
4300	Materials & Supplies		123,569
4400	Non Capitalized Equipment		11,500
		Total 4000	**135,069**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		19,523
5300	Dues & Memberships		14,455
5400	Insurance		-
5500	Operations & Housekeeping Svcs		609,325
5600	Rentals/Leases/Repairs		132,099
5700	Dir Csts Intrprg/intrfnd Svcs		(47,636)
5800	Other Svcs & Oper Expenditures		231,908
5900	Intergovernmental Fees		-
		Total 5000	**959,674**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**2,121,166**

Starting Balance Unrestricted	**310,309**
Starting Balance Restricted	**1,274,004**
Revenues	**2,258,189**
Expenditures	**2,121,166**
Net Change (Revenue minus Expenditure)	**137,023**
Ending Balance Unrestricted	**321,435**
Ending Balance Restricted	**1,399,901**

Capital Outlay - Approved

Fiscal Year 2023/24

Fund **08,14 General Fund**

Revenue	Description	Amount
8000	Revenue	363,520
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	92,152
8900 - 8929	Transfer In	
8980 - 8999	Contribution	220,542
	Total Revenue	**676,214**

Expenditure	Description		Amount
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		220,542
		Total 6000	**220,542**
7000 Other Outgo			
7400	Other Outgo		363,520
7600	Interfund Transfers Out		-
		Total 7000	**363,520**
		Total Expenditure	**584,062**

Starting Balance Unrestricted	**24,892**
Starting Balance Restricted	**3,231,503**
Revenues	**676,214**
Expenditures	**584,062**
Net Change (Revenue minus Expenditure)	**92,152**
Ending Balance Unrestricted	**43,144**
Ending Balance Restricted	**3,305,403**

Capital Outlay - ADOPTED

Fiscal Year 2024/25

Fund **08,14 General Fund**

Revenue	Description	Amount
8000	Revenue	363,520
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	27,000
8600 - 8700	Local Revenues	38,500
8900	Contribution	-
	Total Revenue	**429,020**

Expenditure	Description		Amount
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7400	Other Outgo		363,520
7600	Interfund Transfers Out		-
		Total 7000	**363,520**
		Total Expenditure	**363,520**

Starting Balance Unrestricted	**43,144**
Starting Balance Restricted	**3,305,403**
Revenues	**429,020**
Expenditures	**363,520**
Net Change (Revenue minus Expenditure)	**65,500**
Ending Balance Unrestricted	**88,644**
Ending Balance Restricted	**3,325,403**

CAPITAL OUTLAY
SONOMA COUNTY OFFICE OF EDUCATION - LOCATIONS: SKYLANE and Juniper Street
2023/24 thru 2025/26 ADOPTED PROJECTS

	Project	Fiscal Year	Funding Source	Estimated Investment	Furniture & Equipment	Total Actual Investment	
1	SCOE Facility Improvements (includes room reconfigure for EES and lobby doors)	2023/24	[1]FD 08 [1]RS 8150	$ 71,548.00		TBD	**
2	SCOE Facility Improvements (includes room reconfigure for SELPA)	2023/24	[1]FD 08 [1]RS 9544	$ 220,542.00		$ 215,875.22	*
3	SCOE Facility Improvements (iInstall of additional EV stations)	2023/24	Fund 40	$ 250,000.00		$ 195,889.76	*
4	TLC Screen Upgrade/Repairs	2023/24	Fund 40	$ 305,000.00		$ 324,416.00	*
5	Workforce Housing (site cleanup/prep)	2023/24	Fund 40	$ 170,000.00		$ 115,758.74	*
6	Workforce Housing	2024/25	Fund 40	$ 5,000,000.00			
7	Workforce Housing	2025/26	Fund 40	$ 5,000,000.00			
	[1] FD = Fund RS = Resource		Total	**$ 11,017,090.00**	**$ -**	**$ 851,939.72**	

* **Projects completed in 2023-24**

** **Project to be completed by 6/30/2024**

23/24 Resource 8150	$ 71,548.00	2023/24	923,487.72
23/24 Resource 9544	$ 215,875.22	2024/25	5,000,000.00
23/24 Fund 40	$ 636,064.50	2025/26	5,000,000.00
24/25 Fund 40	$ 5,000,000.00	**Total**	**10,923,487.72**
25/26 Fund 40	$ 5,000,000.00		
Total	**$ 10,923,487.72**		

County Wide

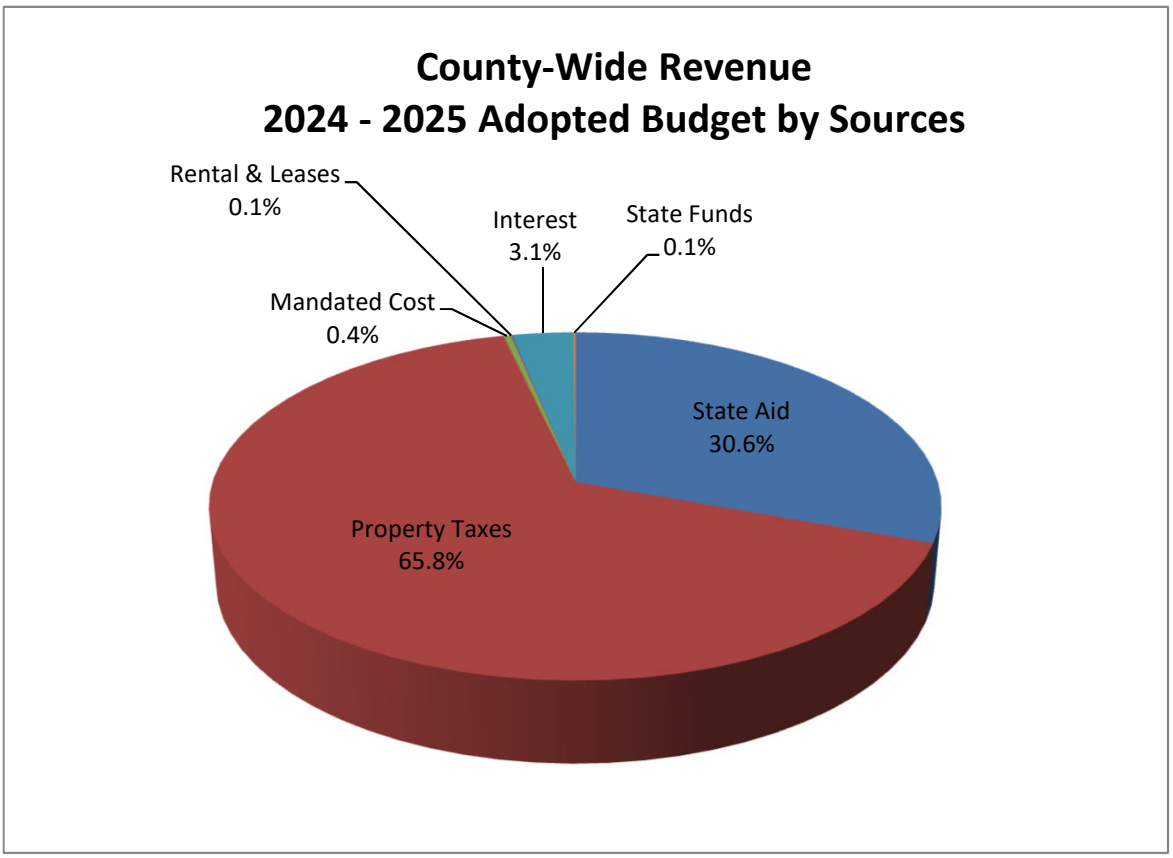
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COUNTY-WIDE

The County-Wide Budget consists of revenue, property taxes, and miscellaneous revenue, including fees and interest. Revenue from this budget is transferred to administrative programs as contributions and LCFF funds are transferred to Alternative Education. In addition, a share of property taxes are transferred to the SELPA. Expenditures in this budget include: Classified Salaries and Benefits, Services and Other Operating, and Other Outgo. Indirect costs charged to programs are transferred to this budget which offsets the cost of administrative and operations

STRS On-Behalf

STRS on-Behalf is also included in this section. STRS on-Behalf is a revenue and equal offsetting expense booking entry to record the net pension liability for STRS per GASB Statement 68.



Countywide - Approved

	Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	21,759,914
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	90,576
8600 - 8700	Local Revenues	1,650,893
8900 - 8929	Transfer In	100,000
8980 - 8999	Contribution	(24,624,715)
	Total Revenue	**(1,023,332)**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		13,071
2400	Clerical & Office Salaries		-
		Total 2000	**13,071**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		3,529
3300	Benefits - OASDI		689
3400	Benefits - Health & Welfare		1,589
3500	Benefits - Unemployment		7
3600	Benefits - Workers' Comp Ins		263
3700	Retiree Benefits		110
3900			-
		Total 3000	**6,187**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		4,981
5800	Other Svcs & Oper Expenditures		10,479
5900	Intergovernmental Fees		30,000
		Total 5000	**45,460**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		(4,633,587)
7400	Other Outgo		-
7600	Interfund Transfers Out		414,992
		Total 7000	**(4,218,595)**
		Total Expenditure	**(4,153,877)**

Starting Balance Unrestricted	**28,275,739**
Starting Balance Restricted	**56,573**
Revenues	**(1,023,332)**
Expenditures	**(4,153,877)**
Net Change (Revenue minus Expenditure)	**3,130,545**
Ending Balance Unrestricted	**31,406,284**
Ending Balance Restricted	**56,573**

Countywide - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	23,109,913
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	90,576
8600 - 8700	Local Revenues	750,000
8900	Contribution	(23,403,581)
	Total Revenue	**546,908**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		13,331
2400	Clerical & Office Salaries		-
		Total 2000	**13,331**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		3,706
3300	Benefits - OASDI		711
3400	Benefits - Health & Welfare		1,713
3500	Benefits - Unemployment		6
3600	Benefits - Workers' Comp Ins		309
3700	Retiree Benefits		110
3900			-
		Total 3000	**6,555**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		45
5800	Other Svcs & Oper Expenditures		-
5900	Intergovernmental Fees		13,007
		Total 5000	**13,052**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		(4,264,985)
7400	Other Outgo		-
7600	Interfund Transfers Out		90,576
		Total 7000	**(4,174,409)**
		Total Expenditure	**(4,141,471)**

Starting Balance Unrestricted	**31,406,284**
Starting Balance Restricted	**56,573**
Revenues	**546,908**
Expenditures	**(4,141,471)**
Net Change (Revenue minus Expenditure)	**4,688,379**
Ending Balance Unrestricted	**36,094,663**
Ending Balance Restricted	**56,573**

STRS on Behalf (Fund 08) - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	1,873,314
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**1,873,314**

Expenditure	Description		Amount
3000 Employee Benefits			
3100	Benefits - STRS		1,873,314
		Total 3000	**1,873,314**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
7400	Other Outgo		-
7600	Interfund Transfers Out		-
		Total 7000	**-**
		Total Expenditure	**1,873,314**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,873,314**
Expenditures	**1,873,314**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 08) - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	1,517,000
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	-
8900	Contribution	-
	Total Revenue	**1,517,000**

Expenditure	Description		Amount
3000 Employee Benefits			
3100	Benefits - STRS		1,517,000
		Total 3000	**1,517,000**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
7400	Other Outgo		-
7600	Interfund Transfers Out		-
		Total 7000	**-**
		Total Expenditure	**1,517,000**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,517,000**
Expenditures	**1,517,000**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 11) - Approved

Fiscal Year 2023/24

Fund **11**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	12,536
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**12,536**

Expenditure	Description		Amount
3000 Employee Benefits			
3100	Benefits - STRS		12,536
		Total 3000	**12,536**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
7400	Other Outgo		-
7600	Interfund Transfers Out		-
		Total 7000	**-**
		Total Expenditure	**12,536**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**12,536**
Expenditures	**12,536**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

STRS on Behalf (Fund 11) - ADOPTED

Fiscal Year 2024/25

Fund **11**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	7,841
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	-
8900	Contribution	-
	Total Revenue	**7,841**

Expenditure	Description		Amount
3000 Employee Benefits			
3100	Benefits - STRS		7,841
		Total 3000	**7,841**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
7400	Other Outgo		-
7600	Interfund Transfers Out		-
		Total 7000	**-**
		Total Expenditure	**7,841**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**7,841**
Expenditures	**7,841**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Equitable Education Services Divison

Teaching and Learning

Behavioral Health & Well-Being

Alternative Education Program

Homeless and Foster Youth Program

North Coast School of Education

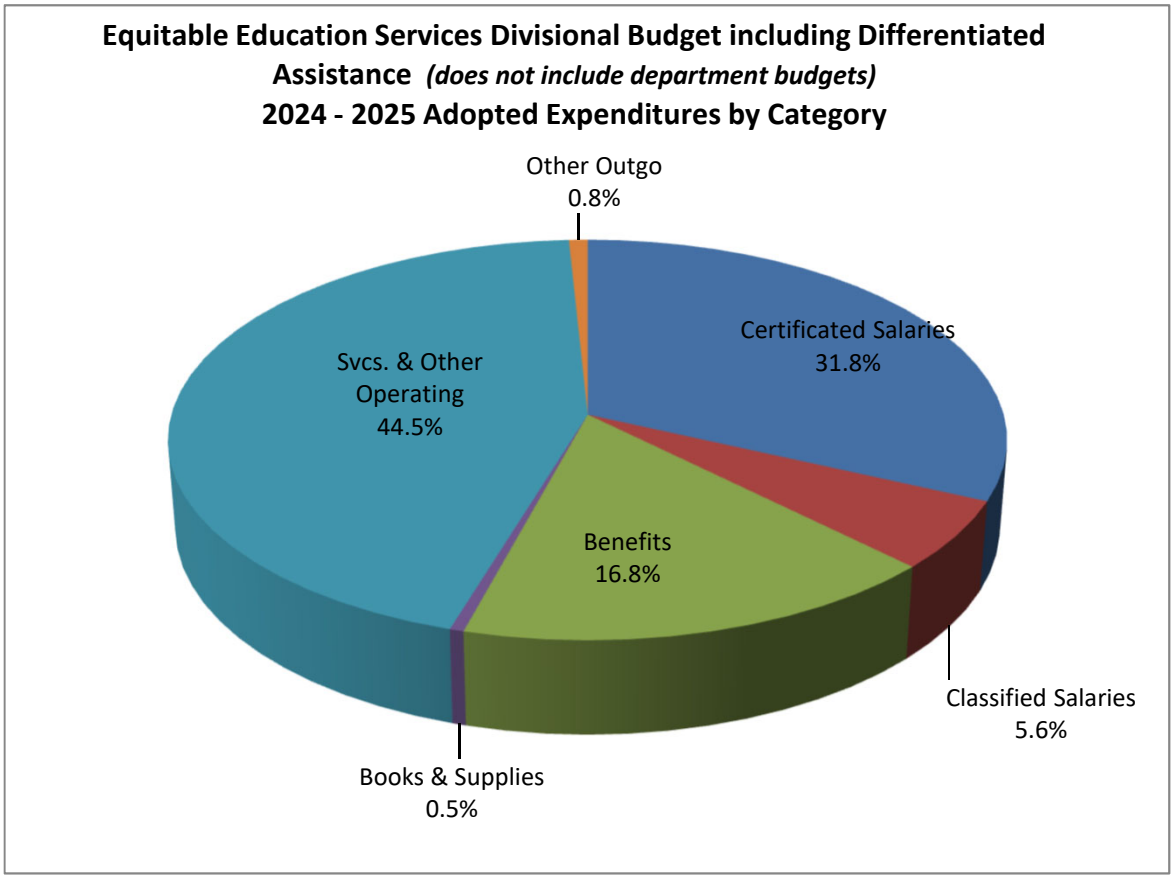
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EQUITABLE EDUCATIONAL SERVICES

The Equitable Educational Services (EES) Division recognizes the historical and systemic oppression within education and commits to disrupting and transforming the systems that perpetuate inequities so all of our students will thrive.

The EES Division is comprised of the Teaching and Learning Behavioral Health & Well Being departments, Alternative Education Program, and the North Coast School of Education. The EES Division is a community of educators that serves through asset-based beliefs, research and evidence-based practices, and equitable systems. EES impacts learning communities and one another, internally and externally, by committing to the following:

- Including experiences and data from marginalized voices
- Mobilizing meaningful community partnerships
- Prioritizing inclusion and equity in our design and reflection
- Adhering to anti-racist and social justice practices
- Co-creating dynamic and joyous learning opportunities
- Transforming educational experiences and outcomes through engaging and empathetic practices



Equitable Education Services (EES) Division Sch 592 - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	455,888
8900 - 8929	Transfer In	
8980 - 8999	Contribution	1,023,723
	Total Revenue	**1,479,611**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		392,956
1900	Other Cert Salaries - Regular		-
		Total 1000	**392,956**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		18,651
2300	Class Suprvsrs' & Admins' Sal		124,518
2400	Clerical & Office Salaries		134,270
		Total 2000	**277,439**
3000 Employee Benefits			
3100	Benefits - STRS		78,618
3200	Benefits - PERS		68,500
3300	Benefits - OASDI		25,345
3400	Benefits - Health & Welfare		111,226
3500	Benefits - Unemployment		333
3600	Benefits - Workers' Comp Ins		15,180
3700	Retiree Benefits		9,888
3900			-
		Total 3000	**309,090**
4000 Books & Supplies			
4300	Materials & Supplies		42,421
4400	Non Capitalized Equipment		12,410
		Total 4000	**54,831**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		21,000
5200	Travel & Conferences		43,819
5700	Dir Csts Intrprg/intrfnd Svcs		22
5800	Other Svcs & Oper Expenditures		341,819
5900	Intergovernmental Fees		-
		Total 5000	**406,660**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		38,635
		Total 7000	**38,635**
		Total Expenditure	**1,479,611**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,479,611**
Expenditures	**1,479,611**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Equitable Education Services (EES) Division Sch 592 - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	606,189
8900 - 8929	Transfer In	-
8900	Contribution	1,023,871
	Total Revenue	**1,630,060**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		111,525
1300	Cert Suprvsrs' & Admins' Sal		428,252
1900	Other Cert Salaries - Regular		-
		Total 1000	**539,777**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		127,634
2400	Clerical & Office Salaries		156,842
		Total 2000	**284,476**
3000 Employee Benefits			
3100	Benefits - STRS		103,098
3200	Benefits - PERS		79,084
3300	Benefits - OASDI		29,192
3400	Benefits - Health & Welfare		151,134
3500	Benefits - Unemployment		407
3600	Benefits - Workers' Comp Ins		19,135
3700	Retiree Benefits		10,387
3900			-
		Total 3000	**392,437**
4000 Books & Supplies			
4300	Materials & Supplies		13,000
4400	Non Capitalized Equipment		3,000
		Total 4000	**16,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		40,056
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		303,461
5900	Intergovernmental Fees		-
		Total 5000	**343,517**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		53,853
		Total 7000	**53,853**
		Total Expenditure	**1,630,060**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,630,060**
Expenditures	**1,630,060**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

EES Org-Wide Sch 590 (includes Differentiated Assistance & Educator Effectiveness) - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	2,650,000
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**2,650,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		271,291
1900	Other Cert Salaries - Regular		-
		Total 1000	**271,291**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		3,200
		Total 2000	**3,200**
3000 Employee Benefits			
3100	Benefits - STRS		51,684
3200	Benefits - PERS		854
3300	Benefits - OASDI		4,121
3400	Benefits - Health & Welfare		30,358
3500	Benefits - Unemployment		137
3600	Benefits - Workers' Comp Ins		6,367
3700	Retiree Benefits		3,994
3900			-
		Total 3000	**97,515**
4000 Books & Supplies			
4300	Materials & Supplies		32,418
4400	Non Capitalized Equipment		-
		Total 4000	**32,418**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		303,203
5700	Dir Csts Intrprg/intrfnd Svcs		68,800
5800	Other Svcs & Oper Expenditures		1,949,325
5900	Intergovernmental Fees		-
		Total 5000	**2,321,328**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**2,725,752**

Starting Balance Unrestricted	**3,552,477**
Starting Balance Restricted	**705,810**
Revenues	**2,650,000**
Expenditures	**2,725,752**
Net Change (Revenue minus Expenditure)	**(75,752)**
Ending Balance Unrestricted	**3,829,950**
Ending Balance Restricted	**352,585**

EES Org-Wide Sch 590 (includes Differentiated Assistance & Educator Effectiveness) - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	2,900,000
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900	Contribution	-
	Total Revenue	**2,900,000**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		1,561,172
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,561,172**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		84,115
		Total 2000	**84,115**
3000 Employee Benefits			
3100	Benefits - STRS		270,757
3200	Benefits - PERS		46,655
3300	Benefits - OASDI		34,049
3400	Benefits - Health & Welfare		321,095
3500	Benefits - Unemployment		821
3600	Benefits - Workers' Comp Ins		38,058
3700	Retiree Benefits		4,258
3900			-
		Total 3000	**715,693**
4000 Books & Supplies			
4300	Materials & Supplies		15,885
4400	Non Capitalized Equipment		-
		Total 4000	**15,885**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		197,504
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		2,394,666
5900	Intergovernmental Fees		-
		Total 5000	**2,592,170**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**4,969,035**

Starting Balance Unrestricted	**3,829,950**
Starting Balance Restricted	**352,585**
Revenues	**2,900,000**
Expenditures	**4,969,035**
Net Change (Revenue minus Expenditure)	**(2,069,035)**
Ending Balance Unrestricted	**1,937,208**
Ending Balance Restricted	**176,292**

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Teaching and Learning

Teaching and Learning

The Teaching and Learning Department is committed to enhancing district-wide systems by focusing on continuous improvement and capacity-building, all to foster high-quality, equitable learning outcomes for every student. A notable shift in our support delivery involves conducting professional learning and capacity-building directly at school sites. This change is intended to optimize the implementation of effective practices, systems, and structures, ultimately leading to significant improvements in student outcomes. Our goal is to support LEAs to provide all students with meaningful learning opportunities and to equip them with the necessary skills for success in college and careers. The services we offer to LEAs encompass General Support, Differentiated Support, and Special Programs. Services provided to LEAs include General Support; Differentiated Support; and Special Programs:

General Support

General support services, some of which are fee-for-service, are offered to all districts in support of instruction and learning

- Multi-Tiered Systems of Support (MTSS)
- Universal Design Learning
- Universal Preschool/Universal Transitional Kindergarten
- Capacity building focused on instructional practices in literacy (Science of Reading) and mathematics (Building, Thinking, Classrooms)
- Support for continuous improvement processes across systems
- Support for educators of Multi-lingual Learners students
- Implementation of Ethnic Studies
- Support for leadership development Technical Assistance/Review of Local Control Accountability Plan (LCAP)
- Title III Consortium
- Williams Reviews

Differentiated Support

Differentiated support services, provided to newly eligible LEAs and those that continue to be eligible for this type of support through the California System of Support and federal accountability systems, include:

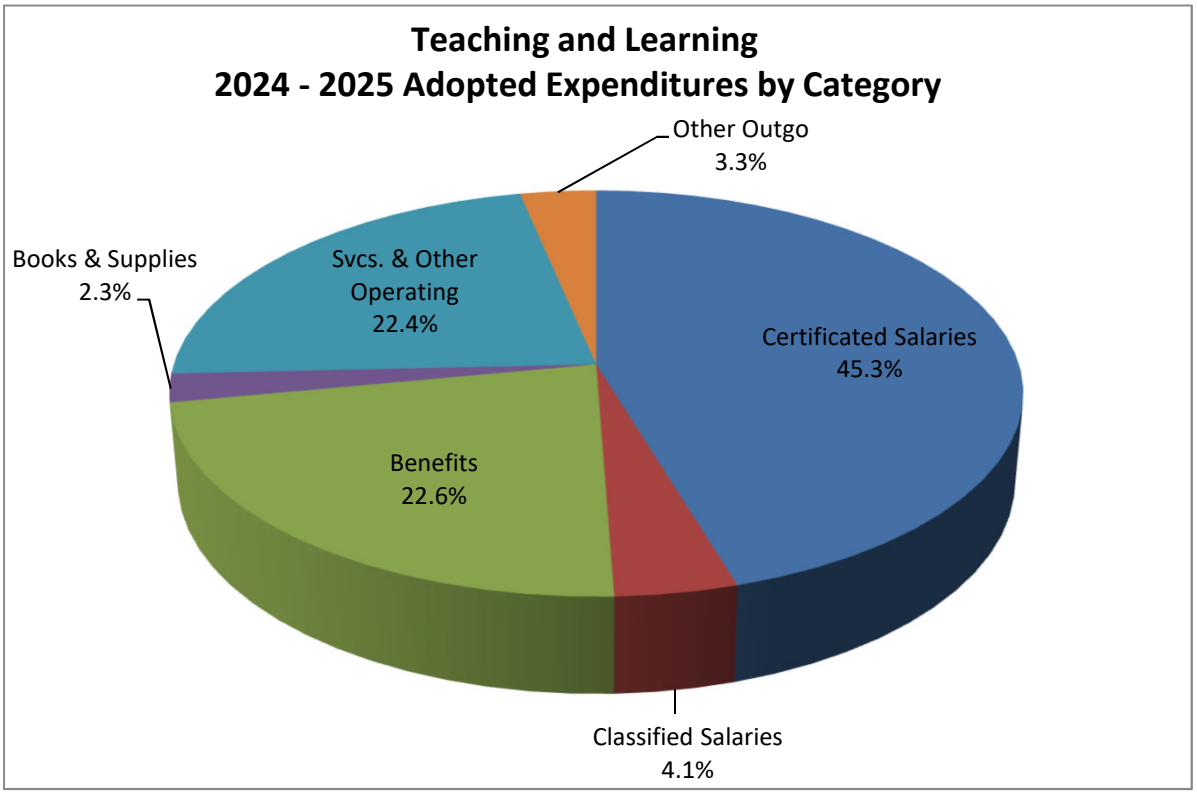
- Facilitation of the continuous improvement process with LEA teams with representatives across the system (including district and site leaders, teachers, and other staff).
- Support in identifying the Urgent Articulated Problem as defined by the LEA's eligibility of Differentiated support and the research-based practices, structures, and systems to be implemented to improve student outcomes
- Modeling, co-teaching, coaching, and data integration in collaboration meetings are conducted at schools with the site Continuous Improvement teams.
- Site administration capacity building through observation and coaching of Continuous Improvement site teams in classrooms implementing co-created equity-centered pedagogy.

Teaching and Learning (continued)

Special Programs

Special Programs include unique and targeted programs for schools, districts, community, and other county offices:

- Student Events: Robotics Challenge, STEAM Showcase, Tinker Academy,
- California Math Project: North Coast (CMPNC)
- California Coalition for Inclusive Learning (CCIL)
- California Regional Ethnic Studies Collaborative (CRESC)
- Educator Workforce Investment Grant: Computer Science
- Sonoma County Afterschool Network
- National Teaching Pyramid-Vanderbilt University
- Library Services



EES: Teaching & Learning - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	707,521
8300 - 8500	State Revenue	1,133,075
8600 - 8700	Local Revenues	965,689
8900 - 8929	Transfer In	
8980 - 8999	Contribution	2,949,273
	Total Revenue	**5,755,558**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		2,403,839
1900	Other Cert Salaries - Regular		54,133
		Total 1000	**2,457,972**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2300	Class Suprvsrs' & Admins' Sal		19,512
2400	Clerical & Office Salaries		219,797
2900	Other Classified Salaries		15,000
		Total 2000	**254,309**
3000 Employee Benefits			
3100	Benefits - STRS		531,055
3200	Benefits - PERS		81,569
3300	Benefits - OASDI		50,331
3400	Benefits - Health & Welfare		373,490
3500	Benefits - Unemployment		1,212
3600	Benefits - Workers' Comp Ins		52,843
3700	Retiree Benefits		38,954
3900			-
		Total 3000	**1,129,454**
4000 Books & Supplies			
4300	Materials & Supplies		174,506
4400	Non Capitalized Equipment		161,409
		Total 4000	**335,915**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		79,500
5200	Travel & Conferences		215,082
5300	Dues & Memberships		7,430
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		32,074
5700	Dir Csts Intrprg/intrfnd Svcs		(4,980)
5800	Other Svcs & Oper Expenditures		2,015,295
5900	Intergovernmental Fees		50
		Total 5000	**2,344,451**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		312,327
		Total 7000	**312,327**
		Total Expenditure	**6,834,428**

Starting Balance Unrestricted	**474,315**
Starting Balance Restricted	**2,573,898**
Revenues	**5,755,558**
Expenditures	**6,834,428**
Net Change (Revenue minus Expenditure)	**(1,078,870)**
Ending Balance Unrestricted	**155,411**
Ending Balance Restricted	**1,813,932**

EES: Teaching & Learning - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	335,385
8300 - 8500	State Revenue	535,493
8600 - 8700	Local Revenues	644,239
8900 - 8929	Transfer In	-
8900	Contribution	3,004,850
	Total Revenue	**4,519,967**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		2,235,763
1900	Other Cert Salaries - Regular		45,881
		Total 1000	**2,281,644**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2300	Class Suprvsrs' & Admins' Sal		39,982
2400	Clerical & Office Salaries		150,043
2900	Other Classified Salaries		15,000
		Total 2000	**205,025**
3000 Employee Benefits			
3100	Benefits - STRS		407,444
3200	Benefits - PERS		81,611
3300	Benefits - OASDI		50,951
3400	Benefits - Health & Welfare		500,723
3500	Benefits - Unemployment		1,223
3600	Benefits - Workers' Comp Ins		57,638
3700	Retiree Benefits		37,478
3900			-
		Total 3000	**1,137,068**
4000 Books & Supplies			
4300	Materials & Supplies		80,319
4400	Non Capitalized Equipment		33,497
		Total 4000	**113,816**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		17,000
5200	Travel & Conferences		189,435
5300	Dues & Memberships		13,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		31,200
5700	Dir Csts Intrprg/intrfnd Svcs		32,247
5800	Other Svcs & Oper Expenditures		845,352
5900	Intergovernmental Fees		-
		Total 5000	**1,128,234**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		166,292
		Total 7000	**166,292**
		Total Expenditure	**5,032,079**

Starting Balance Unrestricted	**155,411**
Starting Balance Restricted	**1,813,932**
Revenues	**4,519,967**
Expenditures	**5,032,079**
Net Change (Revenue minus Expenditure)	**(512,112)**
Ending Balance Unrestricted	**97,961**
Ending Balance Restricted	**1,359,270**

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Behavioral Health
and
Well-Being

BEHAVIORAL HEALTH AND WELL-BEING

The Behavioral Health and Well-being department is committed to advancing equity by enhancing mental health, well-being, and educational outcomes for every student, family, and staff member in Sonoma County. Through a multi-tiered approach grounded in data-driven collaborations with districts, our department develops and facilitates culturally responsive and inclusive mental health and wellness initiatives within schools. Our aim is to bolster protective factors, with a particular emphasis on supporting marginalized communities, beginning with those who are most marginalized in our society.

This coming year we will continue to focus on providing mental health services at some of Sonoma County's smaller, rural districts, which can lack the resources to have a clinician on staff. To help address a growing need for school-based mental health providers, we partner with universities to supervise masters-level interns who provide counseling services under the direction of a licensed supervisor. This program aligns with SCOE's mission as an educational institution and works to address a general shortage of culturally responsive mental health clinicians in our community, encouraging emerging clinicians to consider providing service in schools.

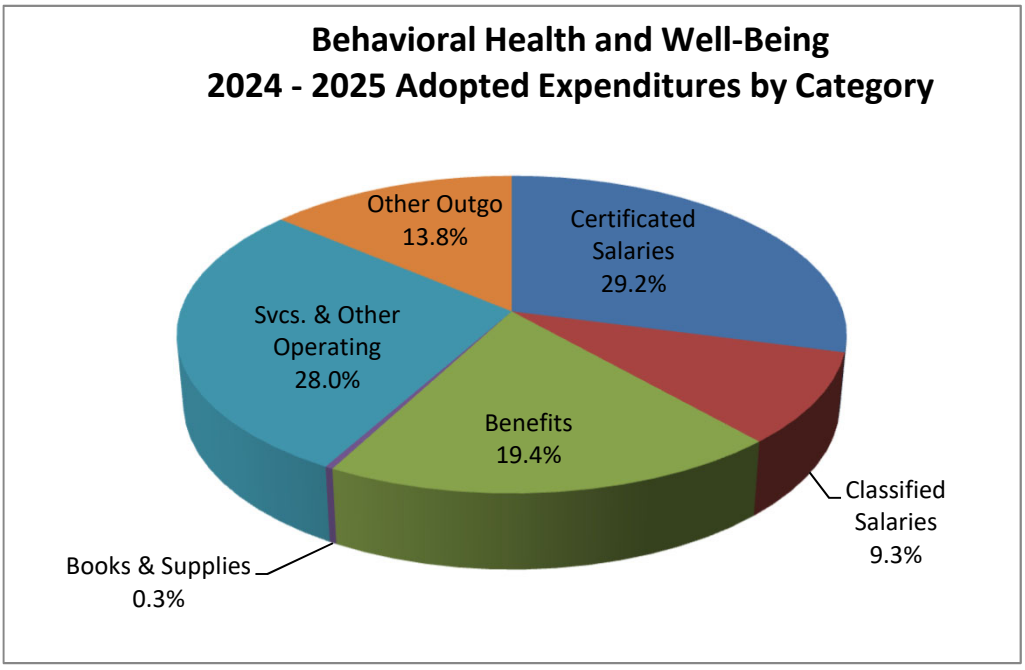
The Behavioral Health & Well-Being team is actively collaborating with Sonoma County school districts to establish wellness centers at several high school campuses. These centers, co-created with students, prioritize their physical, social, and emotional well-being. By expanding access to mental health and wellness services, these spaces empower students to seek support readily available on campus, fostering a culture of student-centered care and justice.

The Behavioral Health and Well-being department was recently awarded a Youth Transforming Justice Grant that aims to dismantle and divert youth from the School-to-Prison pipeline by offering a diversion from traditional discipline to a trauma responsive, student led, restorative program. We will support 5-7 Sonoma County Middle Schools in building capacity to launch and sustain this program over the next school year.

Additional ongoing areas of focus for our department in the coming school year include providing school-based clinicians and counselors with training and resources, increasing districts' internal capacity for supporting student wellness at all three tiers, and providing suicide prevention programming and supports county-wide for students, staff, and the community. As a county-wide resource hub for school-based mental health and wellness, we offer direct support, coaching, and consultation, along with curating and disseminating a resource bank of best practice recommendations and tools. Furthermore, we are actively collaborating with community-based organizations to develop sustainable solutions for supporting families throughout the county, offering trainings and consultations in both English and Spanish to ensure inclusivity and accessibility.

BEHAVIORAL HEALTH AND WELL-BEING (continued)

To support all of these areas of focus and to grow the sustainability of school-based mental health and wellness supports, our department is helping lead all 40 Sonoma County LEAs in becoming operationally ready to access the new Statewide Multi-Payer School-Linked Fee Schedule. The fee schedule is a new way to fund school-based behavioral health services for children and youth in California. It establishes a specific set of behavioral health services and rates at which Medi-Cal and Commercial Insurance Plans are required to reimburse LEAs for services provided to all students.



EES: Behavioral Health and Well-being - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		-
8100 - 8200	Federal Revenue		106,988
8300 - 8500	State Revenue		3,164,057
8600 - 8700	Local Revenues		527,624
8900 - 8929	Transfer In		
8980 - 8999	Contribution		1,018,917
		Total Revenue	**4,817,586**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		1,193,123
1300	Cert Suprvsrs' & Admins' Sal		159,725
1900	Other Cert Salaries - Regular		66,500
		Total 1000	**1,419,348**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		422,235
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		65,125
		Total 2000	**487,360**
3000 Employee Benefits			
3100	Benefits - STRS		329,409
3200	Benefits - PERS		109,286
3300	Benefits - OASDI		52,721
3400	Benefits - Health & Welfare		388,502
3500	Benefits - Unemployment		875
3600	Benefits - Workers' Comp Ins		41,363
3700	Retiree Benefits		32,897
3900			-
		Total 3000	**955,053**
4000 Books & Supplies			
4300	Materials & Supplies		25,194
4400	Non Capitalized Equipment		7,219
		Total 4000	**32,413**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		208,307
5200	Travel & Conferences		68,354
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,049
5700	Dir Csts Intrprg/intrfnd Svcs		(190,764)
5800	Other Svcs & Oper Expenditures		783,131
5900	Intergovernmental Fees		-
		Total 5000	**873,077**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		1,068,750
7300	Direct Support/indirect Costs		241,471
		Total 7000	**1,310,221**
		Total Expenditure	**5,077,472**

Starting Balance Unrestricted	**41,364**
Starting Balance Restricted	**1,669,517**
Revenues	**4,817,586**
Expenditures	**5,077,472**
Net Change (Revenue minus Expenditure)	**(259,886)**
Ending Balance Unrestricted	**41,364**
Ending Balance Restricted	**1,409,631**

EES: Behavioral Health and Well-being - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	2,276,910
8600 - 8700	Local Revenues	202,000
8900	Contribution	954,267
	Total Revenue	**3,433,177**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		1,175,700
1300	Cert Suprvsrs' & Admins' Sal		165,994
1900	Other Cert Salaries - Regular		65,500
		Total 1000	**1,407,194**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		376,982
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		74,104
		Total 2000	**451,086**
3000 Employee Benefits			
3100	Benefits - STRS		256,263
3200	Benefits - PERS		143,611
3300	Benefits - OASDI		54,273
3400	Benefits - Health & Welfare		406,602
3500	Benefits - Unemployment		910
3600	Benefits - Workers' Comp Ins		43,242
3700	Retiree Benefits		33,220
3900			-
		Total 3000	**938,121**
4000 Books & Supplies			
4300	Materials & Supplies		11,500
4400	Non Capitalized Equipment		5,000
		Total 4000	**16,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		25,000
5200	Travel & Conferences		51,195
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		3,000
5700	Dir Csts Intrprg/intrfnd Svcs		(140,059)
5800	Other Svcs & Oper Expenditures		1,417,370
5900	Intergovernmental Fees		-
		Total 5000	**1,356,506**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		356,250
7300	Direct Support/indirect Costs		311,821
		Total 7000	**668,071**
		Total Expenditure	**4,837,478**

Starting Balance Unrestricted	**41,364**
Starting Balance Restricted	**1,409,631**
Revenues	**3,433,177**
Expenditures	**4,837,478**
Net Change (Revenue minus Expenditure)	**(1,404,301)**
Ending Balance Unrestricted	**41,364**
Ending Balance Restricted	**5,330**

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Alternative Education

ALTERNATIVE EDUCATION STUDENT SUPPORT SERVICES

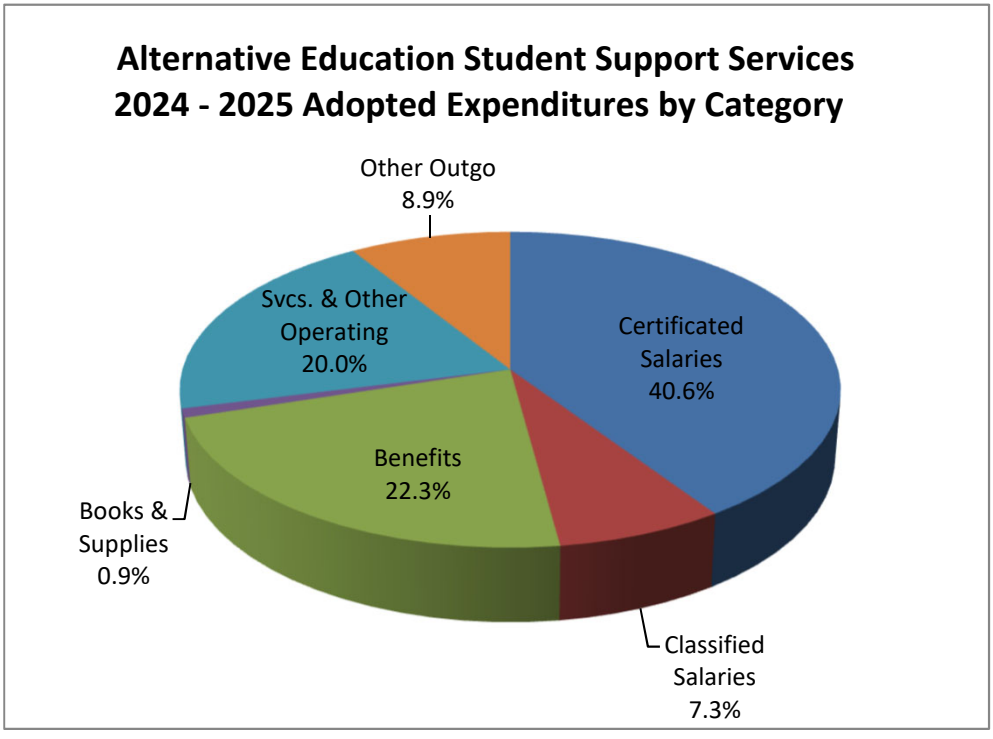
The Alternative Education Department operates school programs for students situated farthest from opportunity who, for a variety of reasons, are not attending school in their home district. The program provides instruction for expelled, truant or probation referred students, as well as incarcerated youth and juvenile wards of the court in a WASC* accredited educational program. Additional options are Independent Study and education for pregnant or parenting teens.

The Department also provides support and resources to assist schools and districts in addressing the issues that put children risk in today's world. Truancy intervention, trauma-informed education and best practices in alternative education are some of the initiatives supported by Alternative Education – Student Support Services.

Cross-departmental collaboration occurs on a regular basis. This includes teacher professional development support and training from Equitable Education Services staff. The department is also engaged with the Special Education Services Department in continuous improvement efforts and partners with the Behavioral Health and Well-Being Department for Mental Health Counseling Specialist services.

As a member of the Sonoma County Adult Education Consortium, the department also oversees Career Technical Education for adults through its construction skills program.

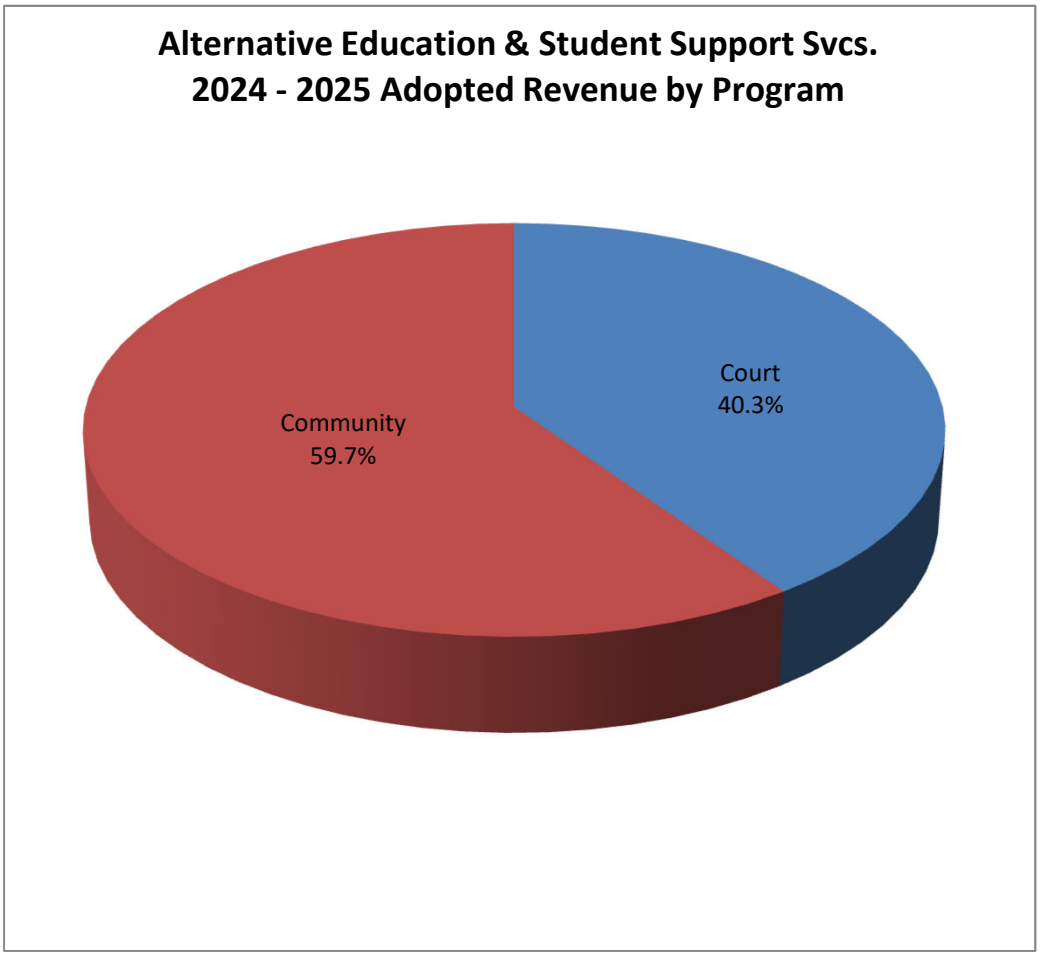
Under the Local Control Funding Formula (LCFF), a Local Control Accountability Plan (LCAP) has been developed by Alternative Education, utilizing the State guidelines. This LCAP includes goals, actions, services and progress indicators to improve conditions of learning, pupil outcomes, and engagement. The Alternative Education s LCAP is available as a separate document.



*WASC is an acronym for the Western Association of Schools and Colleges, which accredit public and private schools, colleges, and universities in the United States. Accreditation is based on established standards of educational quality. For additional information see www.acswasc.org.

ALTERNATIVE EDUCATION STUDENT SUPPORT SERVICES (continued)

Enrollment	Enrollment Oct. 2023	Projected Oct. 2024
Court Schools	36	40
Community Schools	68	60



EES: Alternative Education - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	
8100 - 8200	Federal Revenue	7,048
8300 - 8500	State Revenue	290,145
8600 - 8700	Local Revenues	6,179
8900 - 8929	Transfer In	
8980 - 8999	Contribution	93,164
	Total Revenue	**396,536**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		-
3300	Benefits - OASDI		-
3400	Benefits - Health & Welfare		-
3500	Benefits - Unemployment		-
3600	Benefits - Workers' Comp Ins		-
3700	Retiree Benefits		-
3900			-
		Total 3000	**-**
4000 Books & Supplies			
4300	Materials & Supplies		7,710
4400	Non Capitalized Equipment		-
		Total 4000	**7,710**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		-
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		1,316
5600	Rentals/Leases/Repairs		62,025
5700	Dir Csts Intrprg/intrfnd Svcs		(19,250)
5800	Other Svcs & Oper Expenditures		136,165
5900	Intergovernmental Fees		-
		Total 5000	**180,256**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		15,460
		Total 7000	**15,460**
		Total Expenditure	**203,426**

Starting Balance Unrestricted	**73,559**
Starting Balance Restricted	**646,039**
Revenues	**396,536**
Expenditures	**203,426**
Net Change (Revenue minus Expenditure)	**193,110**
Ending Balance Unrestricted	**62,242**
Ending Balance Restricted	**850,466**

EES: Alternative Education - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	6,828
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	6,715
8900 - 8929	Transfer In	
8900	Contribution	186,767
	Total Revenue	**200,310**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		5,062
		Total 1000	**5,062**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		967
3200	Benefits - PERS		-
3300	Benefits - OASDI		73
3400	Benefits - Health & Welfare		-
3500	Benefits - Unemployment		3
3600	Benefits - Workers' Comp Ins		117
3700	Retiree Benefits		-
3900			-
		Total 3000	**1,160**
4000 Books & Supplies			
4300	Materials & Supplies		2,600
4400	Non Capitalized Equipment		-
		Total 4000	**2,600**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		-
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,000
5700	Dir Csts Intrprg/intrfnd Svcs		(74,750)
5800	Other Svcs & Oper Expenditures		146,754
5900	Intergovernmental Fees		-
		Total 5000	**76,004**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		14,976
		Total 7000	**14,976**
		Total Expenditure	**99,802**

Starting Balance Unrestricted	**62,242**
Starting Balance Restricted	**850,466**
Revenues	**200,310**
Expenditures	**99,802**
Net Change (Revenue minus Expenditure)	**100,508**
Ending Balance Unrestricted	**59,642**
Ending Balance Restricted	**953,574**

EES: Alternative Education: Juvenile Court School - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,570,408
8100 - 8200	Federal Revenue	1,276,014
8300 - 8500	State Revenue	58,861
8600 - 8700	Local Revenues	2,437
8900 - 8929	Transfer In	-
8980 - 8999	Contribution	(224,079)
	Total Revenue	**2,683,641**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		369,461
1200	Cert Pupil Support Salaries		1,133
1300	Cert Suprvsrs' & Admins' Sal		180,214
1900	Other Cert Salaries - Regular		-
		Total 1000	**550,808**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		29,587
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,319
2400	Clerical & Office Salaries		57,332
		Total 2000	**88,238**
3000 Employee Benefits			
3100	Benefits - STRS		96,094
3200	Benefits - PERS		22,088
3300	Benefits - OASDI		14,455
3400	Benefits - Health & Welfare		126,589
3500	Benefits - Unemployment		326
3600	Benefits - Workers' Comp Ins		14,974
3700	Retiree Benefits		11,041
3900			-
		Total 3000	**285,567**
4000 Books & Supplies			
4300	Materials & Supplies		19,493
4400	Non Capitalized Equipment		731
		Total 4000	**20,224**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		6,267
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,285
5700	Dir Csts Intrprg/intrfnd Svcs		4,559
5800	Other Svcs & Oper Expenditures		1,250,991
5900	Intergovernmental Fees		-
		Total 5000	**1,266,102**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		212,314
		Total 7000	**212,314**
		Total Expenditure	**2,423,253**

Starting Balance Unrestricted	**2,071,428**
Starting Balance Restricted	**207,712**
Revenues	**2,683,641**
Expenditures	**2,423,253**
Net Change (Revenue minus Expenditure)	**260,388**
Ending Balance Unrestricted	**2,491,212**
Ending Balance Restricted	**48,316**

EES: Alternative Education: Juvenile Court School - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		1,407,390
8100 - 8200	Federal Revenue		699,564
8300 - 8500	State Revenue		45,677
8600 - 8700	Local Revenues		3,000
8900 - 8929	Transfer In		
8900	Contribution		(673,570)
		Total Revenue	**1,482,061**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		360,776
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		356,195
1900	Other Cert Salaries - Regular		-
		Total 1000	**716,971**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		36,365
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		81,112
		Total 2000	**117,477**
3000 Employee Benefits			
3100	Benefits - STRS		136,899
3200	Benefits - PERS		32,658
3300	Benefits - OASDI		19,149
3400	Benefits - Health & Welfare		188,440
3500	Benefits - Unemployment		411
3600	Benefits - Workers' Comp Ins		19,378
3700	Retiree Benefits		12,222
3900			-
		Total 3000	**409,157**
4000 Books & Supplies			
4300	Materials & Supplies		8,855
4400	Non Capitalized Equipment		2,000
		Total 4000	**10,855**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		9,059
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		3,541
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		435,369
5900	Intergovernmental Fees		-
		Total 5000	**447,969**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		163,687
		Total 7000	**163,687**
		Total Expenditure	**1,866,116**

Starting Balance Unrestricted	**2,491,212**
Starting Balance Restricted	**48,316**
Revenues	**1,482,061**
Expenditures	**1,866,116**
Net Change (Revenue minus Expenditure)	**(384,055)**
Ending Balance Unrestricted	**2,111,072**
Ending Balance Restricted	**44,401**

EES: Alternative Education: Community School - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	1,128,834
8100 - 8200	Federal Revenue	254,383
8300 - 8500	State Revenue	348,693
8600 - 8700	Local Revenues	177,292
8900 - 8929	Transfer In	-
8980 - 8999	Contribution	130,915
	Total Revenue	**2,040,117**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		211,880
1200	Cert Pupil Support Salaries		47,272
1300	Cert Suprvsrs' & Admins' Sal		218,338
1900	Other Cert Salaries - Regular		-
		Total 1000	**477,490**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		108,634
2200	Classified Support Salaries		1,319
2300	Class Suprvsrs' & Admins' Sal		50,997
2400	Clerical & Office Salaries		-
		Total 2000	**160,950**
3000 Employee Benefits			
3100	Benefits - STRS		88,182
3200	Benefits - PERS		43,289
3300	Benefits - OASDI		20,470
3400	Benefits - Health & Welfare		101,614
3500	Benefits - Unemployment		319
3600	Benefits - Workers' Comp Ins		15,005
3700	Retiree Benefits		14,099
3900			-
		Total 3000	**282,978**
4000 Books & Supplies			
4300	Materials & Supplies		82,810
4400	Non Capitalized Equipment		4,869
		Total 4000	**87,679**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		3,048
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		10,420
5700	Dir Csts Intrprg/intrfnd Svcs		314,144
5800	Other Svcs & Oper Expenditures		420,367
5900	Intergovernmental Fees		3,689
		Total 5000	**751,668**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		164,910
		Total 7000	**164,910**
		Total Expenditure	**1,925,675**

Starting Balance Unrestricted	**436,407**
Starting Balance Restricted	**604,837**
Revenues	**2,040,117**
Expenditures	**1,925,675**
Net Change (Revenue minus Expenditure)	**114,442**
Ending Balance Unrestricted	**614,619**
Ending Balance Restricted	**541,067**

EES: Alternative Education: Community School - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		988,722
8100 - 8200	Federal Revenue		205,198
8300 - 8500	State Revenue		336,739
8600 - 8700	Local Revenues		224,414
8900	Contribution		486,803
		Total Revenue	**2,241,876**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		788,892
1200	Cert Pupil Support Salaries		68,777
1300	Cert Suprvsrs' & Admins' Sal		314,238
1900	Other Cert Salaries - Regular		-
		Total 1000	**1,171,907**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		110,839
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		71,955
2900	Other Classified Salaries		40,814
		Total 2000	**223,608**
3000 Employee Benefits			
3100	Benefits - STRS		210,277
3200	Benefits - PERS		61,717
3300	Benefits - OASDI		33,708
3400	Benefits - Health & Welfare		268,988
3500	Benefits - Unemployment		691
3600	Benefits - Workers' Comp Ins		32,400
3700	Retiree Benefits		22,513
3900			-
		Total 3000	**630,294**
4000 Books & Supplies			
4300	Materials & Supplies		24,670
4400	Non Capitalized Equipment		5,000
		Total 4000	**29,670**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		11,703
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		8,169
5700	Dir Csts Intrprg/intrfnd Svcs		222,059
5800	Other Svcs & Oper Expenditures		163,314
5900	Intergovernmental Fees		3,330
		Total 5000	**408,575**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		238,832
		Total 7000	**238,832**
		Total Expenditure	**2,702,886**

Starting Balance Unrestricted	**614,619**
Starting Balance Restricted	**541,067**
Revenues	**2,241,876**
Expenditures	**2,702,886**
Net Change (Revenue minus Expenditure)	**(461,010)**
Ending Balance Unrestricted	**94,867**
Ending Balance Restricted	**599,809**

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California Adult Education Program

California Adult Education Program (Fund 11) - Approved

Fiscal Year 2023/24

Fund **11**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	271,767
8600 - 8700	Local Revenues	6,700
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**278,467**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		30,278
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		54,938
1900	Other Cert Salaries - Regular		-
		Total 1000	**85,216**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		3,328
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
		Total 2000	**3,328**
3000 Employee Benefits			
3100	Benefits - STRS		27,941
3200	Benefits - PERS		-
3300	Benefits - OASDI		1,230
3400	Benefits - Health & Welfare		2,917
3500	Benefits - Unemployment		40
3600	Benefits - Workers' Comp Ins		1,979
3700	Retiree Benefits		362
3900			-
		Total 3000	**34,469**
4000 Books & Supplies			
4300	Materials & Supplies		41,250
4400	Non Capitalized Equipment		-
		Total 4000	**41,250**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		200
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		700
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		188,550
5900	Intergovernmental Fees		-
		Total 5000	**189,450**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		120,269
7300	Direct Support/indirect Costs		14,796
7400	Other Outgo		-
7600	Interfund Transfers Out		-
		Total 7000	**135,065**
		Total Expenditure	**488,778**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**235,637**
Revenues	**278,467**
Expenditures	**488,778**
Net Change (Revenue minus Expenditure)	**(210,311)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**25,326**

California Adult Education Program (Fund 11) - ADOPTED

Fiscal Year 2024/25

Fund **11**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	248,337
8600 - 8700	Local Revenues	3,000
8900	Contribution	-
	Total Revenue	**251,337**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		60,797
1900	Other Cert Salaries - Regular		-
		Total 1000	**60,797**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		15,599
3200	Benefits - PERS		-
3300	Benefits - OASDI		876
3400	Benefits - Health & Welfare		2,583
3500	Benefits - Unemployment		30
3600	Benefits - Workers' Comp Ins		1,404
3700	Retiree Benefits		440
3900			-
		Total 3000	**20,932**
4000 Books & Supplies			
4300	Materials & Supplies		1,250
4400	Non Capitalized Equipment		-
		Total 4000	**1,250**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		500
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		38,885
5900	Intergovernmental Fees		-
		Total 5000	**39,385**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		120,248
7300	Direct Support/indirect Costs		5,725
7400	Other Outgo		-
7600	Interfund Transfers Out		-
		Total 7000	**125,973**
		Total Expenditure	**248,337**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**25,326**
Revenues	**251,337**
Expenditures	**248,337**
Net Change (Revenue minus Expenditure)	**3,000**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**28,326**

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Homeless and Foster Youth

EES: Homeless/Foster Children & Youth (HFCY) - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	80,107
8300 - 8500	State Revenue	1,168,613
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**1,248,720**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		165,331
1900	Other Cert Salaries - Regular		21,959
		Total 1000	**187,290**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		6,884
2400	Clerical & Office Salaries		91,260
		Total 2000	**98,144**
3000 Employee Benefits			
3100	Benefits - STRS		41,545
3200	Benefits - PERS		24,542
3300	Benefits - OASDI		9,574
3400	Benefits - Health & Welfare		67,582
3500	Benefits - Unemployment		128
3600	Benefits - Workers' Comp Ins		5,857
3700	Retiree Benefits		6,077
3900			-
		Total 3000	**155,305**
4000 Books & Supplies			
4300	Materials & Supplies		33,567
4400	Non Capitalized Equipment		1,825
		Total 4000	**35,392**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		310,027
5200	Travel & Conferences		17,800
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		1,500
5700	Dir Csts Intrprg/intrfnd Svcs		760
5800	Other Svcs & Oper Expenditures		360,156
5900	Intergovernmental Fees		740
		Total 5000	**690,983**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		83,106
		Total 7000	**83,106**
		Total Expenditure	**1,250,220**

Starting Balance Unrestricted	**1,500**
Starting Balance Restricted	**0**
Revenues	**1,248,720**
Expenditures	**1,250,220**
Net Change (Revenue minus Expenditure)	**(1,500)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

EES: Homeless/Foster Children & Youth (HFCY) - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	564,910
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8900	Contribution	-
	Total Revenue	**564,910**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		123,185
1900	Other Cert Salaries - Regular		-
		Total 1000	**123,185**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		63,914
		Total 2000	**63,914**
3000 Employee Benefits			
3100	Benefits - STRS		23,356
3200	Benefits - PERS		17,768
3300	Benefits - OASDI		6,602
3400	Benefits - Health & Welfare		66,129
3500	Benefits - Unemployment		93
3600	Benefits - Workers' Comp Ins		4,343
3700	Retiree Benefits		4,400
3900			-
		Total 3000	**122,691**
4000 Books & Supplies			
4300	Materials & Supplies		6,750
4400	Non Capitalized Equipment		-
		Total 4000	**6,750**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		45,000
5200	Travel & Conferences		8,400
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		2,260
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		146,522
5900	Intergovernmental Fees		-
		Total 5000	**202,182**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		46,188
		Total 7000	**46,188**
		Total Expenditure	**564,910**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**564,910**
Expenditures	**564,910**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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North Coast School
of
Education

THE NORTH COAST SCHOOL OF EDUCATION

Founded in 2015, the North Coast School of Education (NCSOE) partners with the Commission on Teacher Credentialing (CCTC) to provide state accredited programs and services for teachers, interns and aspiring administrators. NCSOE partners with all departments at the county office, institutes of higher education, and county offices region wide, to implement and utilize the continuous improvement process to support department and program improvements and to provide current research based professional development for candidates and mentors across all programs.

North Coast Teacher Induction Program (NCTIP)

NCTIP assists schools and districts in providing Teacher Induction that meets both program and credentialing standards for the State of California to clear a preliminary credential. NCTIP provides teachers with specifically designed, standards-based professional development, mentoring and coaching, credentialing services, and technical assistance aligned to the California Standards for the Teaching Profession (CSTP). New teachers work closely with a Mentor and site administrator who offer "just-in-time" coaching and longer-term analysis of teaching practice to help new teachers develop enduring professional skills. New teachers develop an Individualized Learning Plan (ILP) that provides them with the opportunity to set goals and individually design the induction experience in collaboration with their Mentor aligned to the CSTP

Be-A-Teacher Intern Program (BAT)

The BAT Intern Program is an alternative pathway to acquiring a teaching credential that prepares candidates to become teachers for elementary, middle, high school and special education classrooms. Candidates begin with Pre-service courses leading to an Intern Credential, are employed and paid by the school district, are the "Teacher of Record" for their classrooms, work closely with a Practicum Supervisor, Mentor, and attend evening classes in a cohort model. Upon successful completion of the Intern Program and credential requirements, candidates will be recommended for a California Preliminary Credential.

Career Technical Education (CTE) Credential Program (Designated Subjects)

The Career Technical Education (CTE) Designated Subjects Credential Program is designed for either New Credential Holders (individuals who have never held a teaching credential) or Existing Credential Holders (individuals that already hold a teaching credential). Our program offers a sequence of coursework designed to prepare teachers for any CTE industry sector. We offer three distinct pathways to earning a clear CTE credential depending on several factors including: CTE teaching assignment/employment and Clear California Credentials already held. Candidates receive targeted support from program staff, course instructors and an assignment reader while they complete coursework to clear their preliminary CTE teaching credential. New Credential Holders also receive weekly support from experienced mentors who provide "just-in-time" coaching and support with short and long-term goal setting.

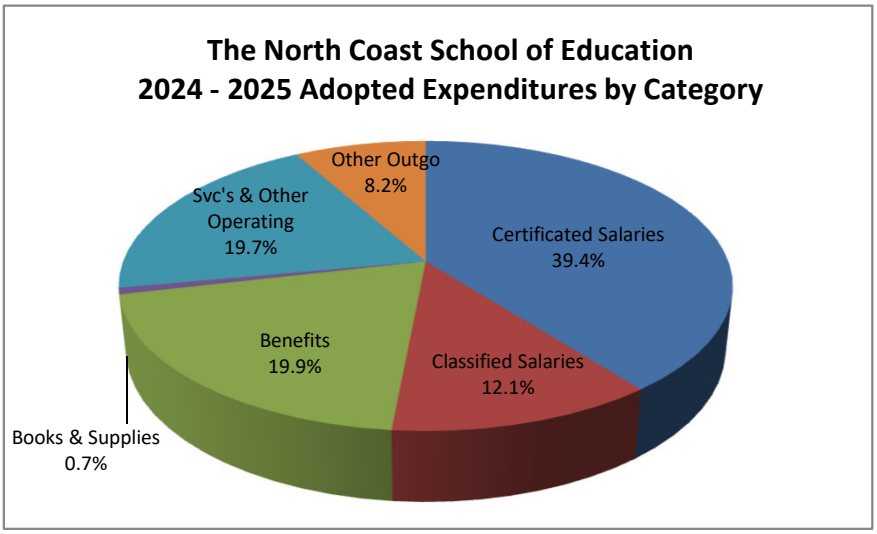
THE NORTH COAST SCHOOL OF EDUCATION (continued)

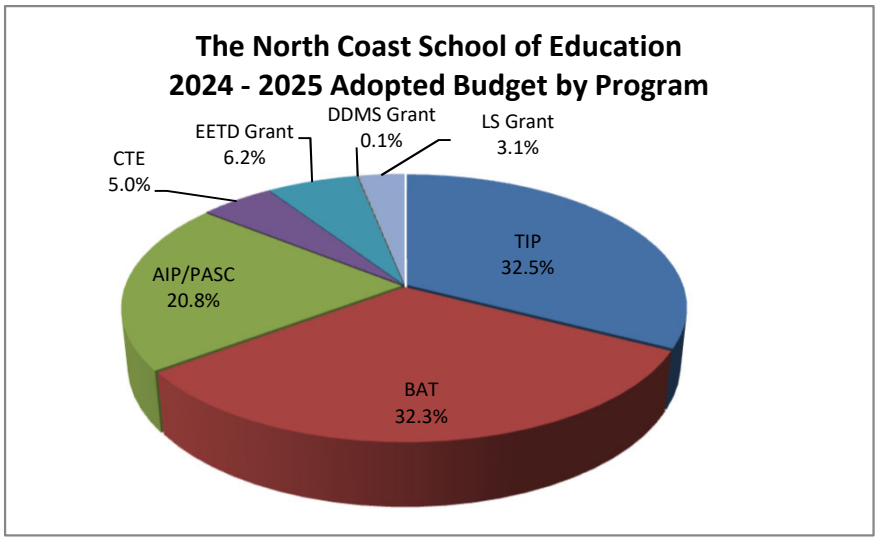
Administrative Induction Program (AIP)

AIP is a two year program new administrators enroll in as required by California to clear their credential. This program is highly individualized, and founded on the California Professional Standards for Educational Leaders (CPSELS). Once new administrators are registered, they are paired with a highly trained coach who has experience in the same position type in which the candidate is employed. In collaboration with their coach and site supervisor, candidates will develop an Individual Induction Plan that will provide them with the opportunity to individualize their induction experience.

Preliminary Administrative Services Credential Program (PASC)

PASC is a one-year program designed to prepare future leaders. The program provides six, state accredited courses aligned with the California Professional Standards for Education Leaders (CPSELS), and the California Administrator Performance Assessment (CalAPA). Each course also provides required field experiences of the candidates. The program develops the candidates reflective and continuous improvement mindset in the context of being an educational leader. PASC is just one component of receiving a preliminary administrative services credential. The second component is passing the CalAPA. Students receive support through the NCSOE PASC program to not only understand CalAPA but assistance to properly submit each of the three cycles





EES: North Coast School Of Education (NCSOE) - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		-
8100 - 8200	Federal Revenue		2,600,000
8300 - 8500	State Revenue		960,297
8600 - 8700	Local Revenues		3,457,700
8900 - 8929	Transfer In		
8980 - 8999	Contribution		891,900
		Total Revenue	**7,909,897**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		119,888
1900	Other Cert Salaries - Regular		1,913,958
		Total 1000	**2,033,846**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		243,330
2400	Clerical & Office Salaries		350,989
2900	Other Classified Salaries		2,000
		Total 2000	**596,319**
3000 Employee Benefits			
3100	Benefits - STRS		330,121
3200	Benefits - PERS		155,984
3300	Benefits - OASDI		75,409
3400	Benefits - Health & Welfare		314,868
3500	Benefits - Unemployment		1,336
3600	Benefits - Workers' Comp Ins		56,713
3700	Retiree Benefits		31,906
3900			-
		Total 3000	**966,337**
4000 Books & Supplies			
4300	Materials & Supplies		67,536
4400	Non Capitalized Equipment		6,400
		Total 4000	**73,936**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		644,879
5200	Travel & Conferences		95,620
5300	Dues & Memberships		4,370
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		8,477
5700	Dir Csts Intrprg/intrfnd Svcs		(65,044)
5800	Other Svcs & Oper Expenditures		3,340,958
5900	Intergovernmental Fees		305
		Total 5000	**4,029,565**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		608,486
		Total 7000	**608,486**
		Total Expenditure	**8,308,489**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**1,251,206**
Revenues	**7,909,897**
Expenditures	**8,308,489**
Net Change (Revenue minus Expenditure)	**(398,592)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**852,614**

EES: North Coast School Of Education (NCSOE) - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		-
8100 - 8200	Federal Revenue		-
8300 - 8500	State Revenue		747,175
8600 - 8700	Local Revenues		2,808,750
8900 - 8929	Transfer In		
8900	Contribution		788,555
		Total Revenue	**4,344,480**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		238,740
1900	Other Cert Salaries - Regular		1,647,542
		Total 1000	**1,886,282**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		296,133
2400	Clerical & Office Salaries		280,665
2900	Other Classified Salaries		-
		Total 2000	**576,798**
3000 Employee Benefits			
3100	Benefits - STRS		294,963
3200	Benefits - PERS		159,858
3300	Benefits - OASDI		85,004
3400	Benefits - Health & Welfare		329,611
3500	Benefits - Unemployment		1,172
3600	Benefits - Workers' Comp Ins		57,274
3700	Retiree Benefits		22,831
3900			-
		Total 3000	**950,713**
4000 Books & Supplies			
4300	Materials & Supplies		34,567
4400	Non Capitalized Equipment		-
		Total 4000	**34,567**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		54,703
5300	Dues & Memberships		5,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		12,800
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		870,712
5900	Intergovernmental Fees		600
		Total 5000	**943,815**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		390,750
		Total 7000	**390,750**
		Total Expenditure	**4,782,925**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**852,614**
Revenues	**4,344,480**
Expenditures	**4,782,925**
Net Change (Revenue minus Expenditure)	**(438,445)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**414,169**

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Child Development

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Fund 12 - CHILD DEVELOPMENT FUND

Fund 12: Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs. All funds received by a local education agency for, or from the operation of, child development services are covered under the Child Care and Development Service Act. These funds may only be used to operate children's care and education programs.

The following is a summary of programs operated within Fund 12:

CCPC - Child Care Planning Council of Sonoma County

a. Established in 1991 in accordance with state law Assembly Bill 2141 to provide a forum for the identification of local priorities for child care and to develop policies to meet the needs identifiedwithin these priorities.

b. Funded by CDE

c. Mandates include conducting a local child care needs assessment, submitting a countywide comprehensive child care plan, establishing local priorities for child care funding, and enhancing collaboration and partnerships in the child care community to meet local needs.

Quality Counts Workforce Pathways Grant (QCWFP)

QCWFP is an annual state grant that supports the Early Childhood Education (ECE) workforce by providing incentives to complete professional development training and higher education coursework.

Quality Rating Improvement System (QRIS)

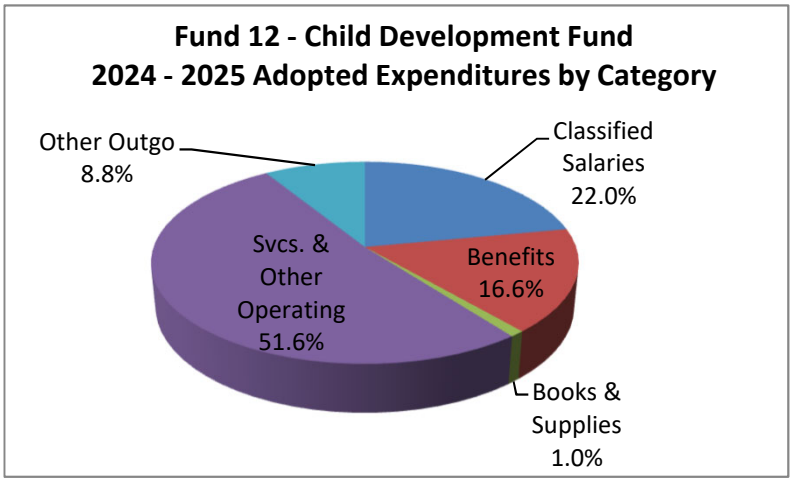
QRIS is a countywide program coordinated by a local consortium to provide coaching, external, objective, reliable ECE programs quality assessments, and QRIS block grants to California State Preschool Program (CSPP) sites.

Inclusive Early Education and Expansion Program (IEEEP)

IEEEP is a multi-year grant and is intended to build capacity and expand opportunities for children with disabilities in early childhood education programs.

Universal Pre-Kindergarten (UPK) Mixed Delivery Planning Grant

UPK is a multi-year grant to plan for the provision of high-quality UPK options for three- and four-year-old children, through a mixed-delivery system of early childhood education services that is delivered through a variety of providers, programs, and settings.



Child Development (Fund 12) - Approved

Fiscal Year 2023/24

Fund **12 Child Development Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	190,619
8300 - 8500	State Revenue	681,826
8600 - 8700	Local Revenues	9,000
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**881,445**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		138,945
2400	Clerical & Office Salaries		43,117
		Total 2000	**182,062**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		48,954
3300	Benefits - OASDI		13,582
3400	Benefits - Health & Welfare		61,013
3500	Benefits - Unemployment		88
3600	Benefits - Workers' Comp Ins		3,767
3700	Retiree Benefits		4,240
3900			-
		Total 3000	**131,644**
4000 Books & Supplies			
4300	Materials & Supplies		13,918
4400	Non Capitalized Equipment		1,000
		Total 4000	**14,918**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		3,022
5300	Dues & Memberships		1,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		4,576
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		457,686
5900	Intergovernmental Fees		28
		Total 5000	**466,312**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		77,509
		Total 7000	**77,509**
		Total Expenditure	**872,445**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**10,802**
Revenues	**881,445**
Expenditures	**872,445**
Net Change (Revenue minus Expenditure)	**9,000**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**19,802**

Child Development (Fund 12) - ADOPTED

Fiscal Year 2024/25

Fund **12 Child Development Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	120,862
8300 - 8500	State Revenue	638,247
8600 - 8700	Local Revenues	5,000
8900 - 8929	Transfer In	
8900	Contribution	-
	Total Revenue	**764,109**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		140,470
2400	Clerical & Office Salaries		26,745
		Total 2000	**167,215**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		46,321
3300	Benefits - OASDI		12,648
3400	Benefits - Health & Welfare		60,301
3500	Benefits - Unemployment		83
3600	Benefits - Workers' Comp Ins		3,873
3700	Retiree Benefits		2,564
3900			-
		Total 3000	**125,790**
4000 Books & Supplies			
4300	Materials & Supplies		7,297
4400	Non Capitalized Equipment		-
		Total 4000	**7,297**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		4,042
5300	Dues & Memberships		1,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		3,076
5700	Dir Csts Intrprg/intrfnd Svcs		(26,711)
5800	Other Svcs & Oper Expenditures		409,960
5900	Intergovernmental Fees		-
		Total 5000	**391,367**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		67,440
		Total 7000	**67,440**
		Total Expenditure	**759,109**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**19,802**
Revenues	**764,109**
Expenditures	**759,109**
Net Change (Revenue minus Expenditure)	**5,000**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**24,802**

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Operations & Partnerships Division

Special Education

Human Resources

Information Technology

School Culture & Partnerships

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OPERATIONS & PARTNERSHIPS DIVISION

The Operations & Partnerships Division consists of the following four departments: Human Resource Services, Information Technology, School Culture & Partnerships and Special Education Services.

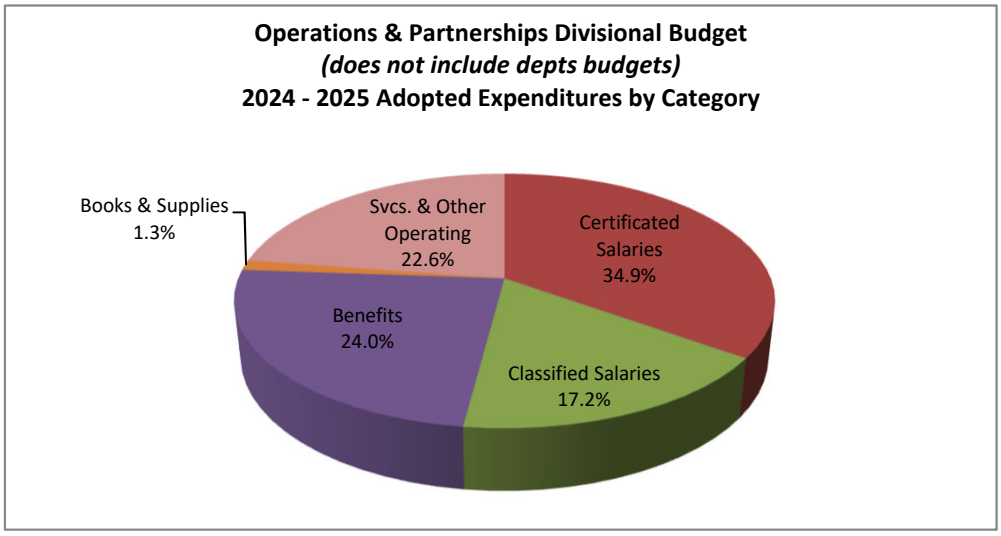
The Operations & Partnerships division is committed to collaboration and partnership with other SCOE departments and divisions in learning and supporting districts in the improvement of equity and belonging for all students.

The Special Education department has a history of at least 50 years of serving students with significant needs who are referred by our partner districts. SCOE Special Education with the goals outlined in their individualized education plan. The department has experienced declining enrollment, especially during the last 10 years. The change is a result of districts building capacity to serve their own students. SCOE has assisted districts with these efforts in partnership with the Special Education Local Plan Area (SELPA) through consultation and advisement.

The Human Resource Services department serves districts in many ways, specifically through hosting job-alike meetings for HR Directors (SoCo HR Roundtable), substituteconsortium for all our public schools, credential services to assist districts with the hiringof new teachers and newly credentialed educators, and through our Live Scan fingerprinting services. This department also serves our internal needs for recruiting, hiring and personnel management.

The Information Technology department (IT) supports SCOE and local school districts by providing a variety of technology services, including financial system support and training. Information Technology provides Wide Area Network (WAN) resources to Sonoma County schools including Internet access, domain name services, web-server Sonoma County ,schools including Internet access, domain name services, web-server hosting, spam-filtered e-mail accounts, and content filtering to comply with the Child Internet Protection Act (CIPA).

The School Culture & Partnerships department serves districts with regard to school safety, career technical education, and college to career readiness. This newly-formed team has made tremendous strides in developing relationships with other county offices of education as well as numerous local agencies. The department has provided training and direct support to several districts. The goals of the department are clearly outlined to assist districts with providing safety, access and opportunity for students to thrive.



Operations and Partnerships (OP) Division - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	888,660
	Total Revenue	**888,660**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		264,614
1900	Other Cert Salaries - Regular		-
		Total 1000	**264,614**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		131,187
2400	Clerical & Office Salaries		-
		Total 2000	**131,187**
3000 Employee Benefits			
3100	Benefits - STRS		50,542
3200	Benefits - PERS		34,734
3300	Benefits - OASDI		13,508
3400	Benefits - Health & Welfare		64,234
3500	Benefits - Unemployment		194
3600	Benefits - Workers' Comp Ins		9,147
3700	Retiree Benefits		4,400
3900			-
		Total 3000	**176,759**
4000 Books & Supplies			
4300	Materials & Supplies		41,000
4400	Non Capitalized Equipment		12,700
		Total 4000	**53,700**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		14,400
5300	Dues & Memberships		5,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		12,300
5700	Dir Csts Intrprg/intrfnd Svcs		8,000
5800	Other Svcs & Oper Expenditures		161,800
5900	Intergovernmental Fees		-
		Total 5000	**201,500**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**60,900**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**888,660**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**888,660**
Expenditures	**888,660**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Operations and Partnerships (OP) Division - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900	Contribution	758,516
	Total Revenue	**758,516**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		264,613
1900	Other Cert Salaries - Regular		-
		Total 1000	**264,613**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		130,186
2400	Clerical & Office Salaries		-
		Total 2000	**130,186**
3000 Employee Benefits			
3100	Benefits - STRS		50,541
3200	Benefits - PERS		36,192
3300	Benefits - OASDI		13,473
3400	Benefits - Health & Welfare		68,538
3500	Benefits - Unemployment		194
3600	Benefits - Workers' Comp Ins		9,161
3700	Retiree Benefits		4,400
3900			-
		Total 3000	**182,499**
4000 Books & Supplies			
4300	Materials & Supplies		5,879
4400	Non Capitalized Equipment		3,936
		Total 4000	**9,815**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		8,050
5300	Dues & Memberships		4,500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		7,000
5700	Dir Csts Intrprg/intrfnd Svcs		1,000
5800	Other Svcs & Oper Expenditures		150,853
5900	Intergovernmental Fees		-
		Total 5000	**171,403**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**758,516**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**758,516**
Expenditures	**758,516**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Special Education

SPECIAL EDUCATION

SCOE's Special Education Services Department offers: 1) specialized instructional services for children ages three (3) to twenty-two (22) who have physical, emotional, cognitive, or developmental disabilities 2) related services contracted to Sonoma County districts including functional behavioral assessments and behavior intervention plan development, school psychologist services to conduct eligibility evaluations of students, school nursing services, and adapted physical education 3) Itinerant Special Education Teacher services for the Deaf and Hard of Hearing and Visually Impaired students countywide, and 4) special education case management services for children in foster care attending non-public schools. Specialized instructional services for children ages three (3) to twenty-two (22) placed by their district of special education accountability (DSEA) are funded by school districts via a fee for service model.

Specialized Instructional Services - classroom based

Specialized instructional services provided to students in SCOE operated classrooms are funded by the placing school district of special education accountability (DSEA) an annual fee for service rate. The per pupil fee/rate for 2024-2025 is $ 104,000 based on a projected student enrollment of 158. Services provided to students are determined by the Individualized Education Program under authority of the placing school district. The fee/rate includes services with the exception of individual teaching assistants, individual nursing services, and transportation.

Related Services - contracted to districts

Functional behavioral assessments, behavior intervention plan development, school psychologist services, school nursing services, and adapted physical education services are contracted on an annual basis by hours or FTE contracted for by the Local Education Agency. Rates are based on budget assumptions provided by the SCOE Business Department and the average of providers' salaries.

Itinerant Services

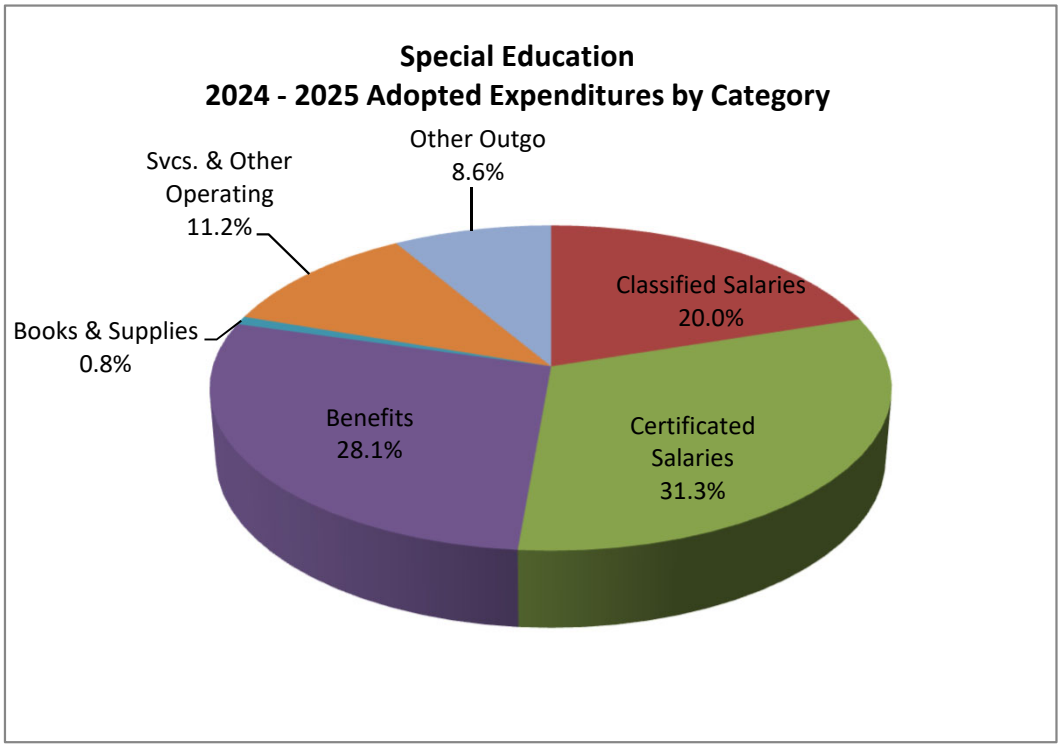
SCOE provides itinerant services to students with Deafness/Hard of Hearing and Visually Impaired students in their school settings. These services are funded directly by the Sonoma County Special Education Local Planning Area with SCOE as a contracted provider of services.

Licensed Children Institution/Non-Public Schools

SCOE's Non-Public Schools Department provides administrative support and funding for the placement of many students residing in foster care and Licensed Children Institutions who need placement in Non-Public Schools to access special education services.

SPECIAL EDUCATION (continued)

Enrollment:	CalPADS October 2023	Projected October 2024
6-22 Program	213	156
Preschool Program Severe	12	3
Non-Public Schools	11	35



OP: Special Education (Fund 04) - Approved

Fiscal Year 2023/24

Fund **04 General Fund/Special Ed**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	12,067
8300 - 8500	State Revenue	4,088,645
8600 - 8700	Local Revenues	17,957,500
8900 - 8929	Transfer In	
8980 - 8999	Contribution	(212,706)
	Total Revenue	**21,845,506**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		5,729,471
1200	Cert Pupil Support Salaries		1,999,244
1300	Cert Suprvsrs' & Admins' Sal		818,697
1900	Other Cert Salaries - Regular		-
		Total 1000	**8,547,412**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		2,909,298
2200	Classified Support Salaries		1,250,135
2300	Class Suprvsrs' & Admins' Sal		233,014
2400	Clerical & Office Salaries		532,548
		Total 2000	**4,924,995**
3000 Employee Benefits			
3100	Benefits - STRS		1,530,766
3200	Benefits - PERS		1,284,579
3300	Benefits - OASDI		502,042
3400	Benefits - Health & Welfare		3,554,754
3500	Benefits - Unemployment		6,827
3600	Benefits - Workers' Comp Ins		306,802
3700	Retiree Benefits		301,629
3900			-
		Total 3000	**7,487,399**
4000 Books & Supplies			
4100 - 4300	Materials & Supplies		211,019
4400	Non Capitalized Equipment		87,155
		Total 4000	**298,174**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		215,727
5300	Dues & Memberships		550
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		77,132
5700	Dir Csts Intrprg/intrfnd Svcs		(55,679)
5800	Other Svcs & Oper Expenditures		751,100
5900	Intergovernmental Fees		21,400
		Total 5000	**1,010,230**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		9,400
		Total 6000	**9,400**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		2,156,079
		Total 7000	**2,156,079**
		Total Expenditure	**24,433,689**

Starting Balance Unrestricted	**263,511**
Starting Balance Restricted	**3,229,983**
Revenues	**21,845,506**
Expenditures	**24,433,689**
Net Change (Revenue minus Expenditure)	**(2,588,183)**
Ending Balance Unrestricted	**138,236**
Ending Balance Restricted	**767,075**

OP: Special Education (Fund 04) - ADOPTED

Fiscal Year 2024/25

Fund **04 General Fund/Special Ed**

Revenue	Description		Amount
8000	Revenue		-
8100 - 8200	Federal Revenue		-
8300 - 8500	State Revenue		4,825,887
8600 - 8700	Local Revenues		16,645,065
8900	Contribution		(352,595)
		Total Revenue	**21,118,357**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		5,428,859
1200	Cert Pupil Support Salaries		1,242,987
1300	Cert Suprvsrs' & Admins' Sal		556,941
1900	Other Cert Salaries - Regular		-
		Total 1000	**7,228,787**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		2,834,376
2200	Classified Support Salaries		1,167,802
2300	Class Suprvsrs' & Admins' Sal		233,014
2400	Clerical & Office Salaries		304,457
		Total 2000	**4,539,649**
3000 Employee Benefits			
3100	Benefits - STRS		1,348,093
3200	Benefits - PERS		1,212,353
3300	Benefits - OASDI		510,768
3400	Benefits - Health & Welfare		2,919,575
3500	Benefits - Unemployment		5,805
3600	Benefits - Workers' Comp Ins		274,142
3700	Retiree Benefits		215,988
3900			-
		Total 3000	**6,486,724**
4000 Books & Supplies			
4100 - 4300	Materials & Supplies		158,551
4400	Non Capitalized Equipment		18,000
		Total 4000	**176,551**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		208,910
5300	Dues & Memberships		550
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		60,575
5700	Dir Csts Intrprg/intrfnd Svcs		25,750
5800	Other Svcs & Oper Expenditures		482,832
5900	Intergovernmental Fees		22,400
		Total 5000	**801,017**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		1,872,583
		Total 7000	**1,872,583**
		Total Expenditure	**21,105,311**

Starting Balance Unrestricted	**138,236**
Starting Balance Restricted	**767,075**
Revenues	**21,118,357**
Expenditures	**21,105,311**
Net Change (Revenue minus Expenditure)	**13,046**
Ending Balance Unrestricted	**138,236**
Ending Balance Restricted	**780,121**

OP: Special Education & NPS/LCI (Fund 08) - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		-
8100 - 8200	Federal Revenue		503,973
8300 - 8500	State Revenue		2,352,693
8600 - 8700	Local Revenues		1,083,126
8900 - 8929	Transfer In		
8980 - 8999	Contribution		338,868
		Total Revenue	**4,278,660**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		94,414
1300	Cert Suprvsrs' & Admins' Sal		165,872
1900	Other Cert Salaries - Regular		77,238
		Total 1000	**337,524**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		136,237
2400	Clerical & Office Salaries		136,639
2900	Other Classified Salaries		390,778
		Total 2000	**663,654**
3000 Employee Benefits			
3100	Benefits - STRS		61,639
3200	Benefits - PERS		75,951
3300	Benefits - OASDI		26,093
3400	Benefits - Health & Welfare		159,592
3500	Benefits - Unemployment		362
3600	Benefits - Workers' Comp Ins		19,688
3700	Retiree Benefits		13,832
3900			-
		Total 3000	**357,157**
4000 Books & Supplies			
4100 - 4300	Materials & Supplies		158,819
4400	Non Capitalized Equipment		39,744
		Total 4000	**198,563**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		656,250
5200	Travel & Conferences		39,844
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		47,625
5700	Dir Csts Intrprg/intrfnd Svcs		(9,916)
5800	Other Svcs & Oper Expenditures		1,598,250
5900	Intergovernmental Fees		50
		Total 5000	**2,332,103**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		252,121
		Total 7000	**252,121**
		Total Expenditure	**4,141,122**

Starting Balance Unrestricted	**252,039**
Starting Balance Restricted	**2,227,533**
Revenues	**4,278,660**
Expenditures	**4,141,122**
Net Change (Revenue minus Expenditure)	**137,538**
Ending Balance Unrestricted	**147,713**
Ending Balance Restricted	**2,469,397**

OP: Special Education & NPS/LCI (Fund 08) - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	503,973
8300 - 8500	State Revenue	2,164,725
8600 - 8700	Local Revenues	607,597
8900 - 8929	Transfer In	
8900	Contribution	485,869
	Total Revenue	**3,762,164**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		286,404
1200	Cert Pupil Support Salaries		772,203
1300	Cert Suprvsrs' & Admins' Sal		112,983
1900	Other Cert Salaries - Regular		55,550
		Total 1000	**1,227,140**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		181,567
2200	Classified Support Salaries		138,826
2400	Clerical & Office Salaries		254,435
2900	Other Classified Salaries		293,052
		Total 2000	**867,880**
3000 Employee Benefits			
3100	Benefits - STRS		208,735
3200	Benefits - PERS		195,631
3300	Benefits - OASDI		94,747
3400	Benefits - Health & Welfare		533,815
3500	Benefits - Unemployment		900
3600	Benefits - Workers' Comp Ins		46,632
3700	Retiree Benefits		7,737
3900			-
		Total 3000	**1,088,197**
4000 Books & Supplies			
4100 - 4300	Materials & Supplies		30,233
4400	Non Capitalized Equipment		13,000
		Total 4000	**43,233**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		656,250
5200	Travel & Conferences		28,193
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		60,000
5700	Dir Csts Intrprg/intrfnd Svcs		3,600
5800	Other Svcs & Oper Expenditures		1,476,833
5900	Intergovernmental Fees		50
		Total 5000	**2,224,926**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		434,653
		Total 7000	**434,653**
		Total Expenditure	**5,886,029**

Starting Balance Unrestricted	**147,713**
Starting Balance Restricted	**2,469,397**
Revenues	**3,762,164**
Expenditures	**5,886,029**
Net Change (Revenue minus Expenditure)	**(2,123,865)**
Ending Balance Unrestricted	**95,527**
Ending Balance Restricted	**397,718**

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Human Resources

HUMAN RESOURCE SERVICES

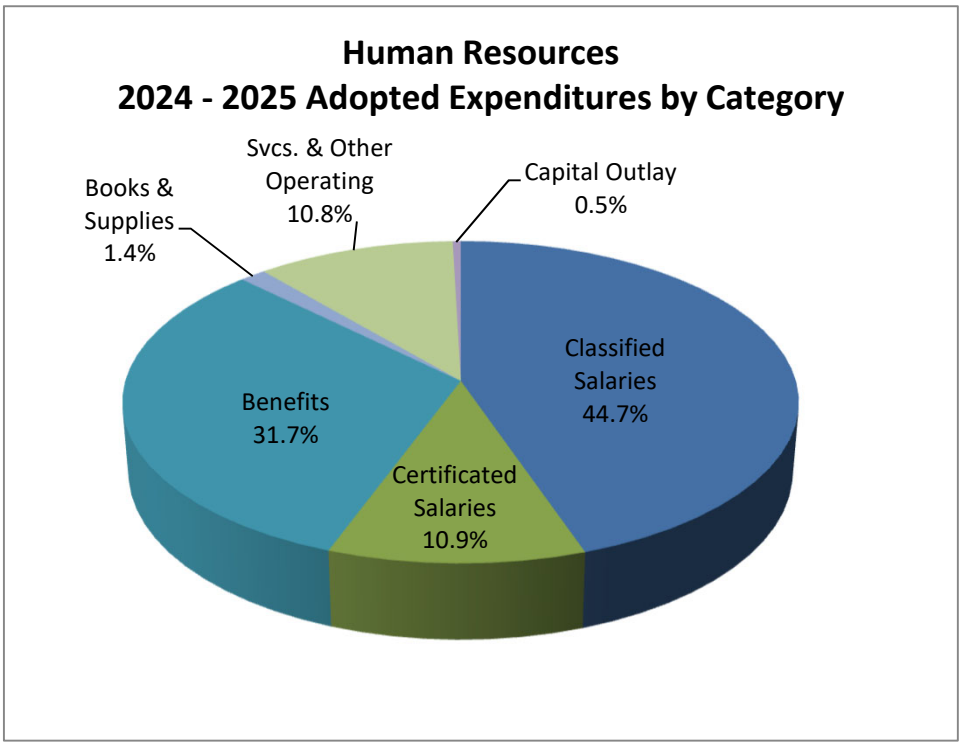
The Human Resource Services Department (HR) manages the County Office's human resource functions and provides professional support and assistance to local districts regarding legal updates, labor law, processes, and school employment issues. Cultivate transparent labor relations with certificated and classified bargaining units. The HR department's Credentials Team participates in state-mandated assignment reviews of school districts and charter schools, provides training opportunities for district personnel staff, and oversees the registration of credentials of all active teachers and administrators in Sonoma County, including substitute teachers The department maintains a Substitute Consortium of approximately 1050 substitute teachers with the districts, including providing and maintaining fingerprint clearances and the county substitute list for Sonoma County public schools.

The Human Resources Services managers coordinate and provide administrative support to the County OfficePersonnel Commission, coordinating monthly agendas and meetings, submitting agenda items and recommendations, and serving as a liaison between the Commission and SCOE's classified employees to ensure a fair and equitable process for selection, evaluation, and retention and adhering to the Merit System Rules. The Live Scan Fingerprinting Service assists districts and individual applicants in meeting fingerprint clearance requirements for school employment and volunteers.

Human Resources organizes a Wellness Team, creating opportunities for motivating and engaging staff through events and activities, including health screenings, incentives for healthy behaviors, fitness and nutrition, and fostering employee safety and well-being.

The Human Resource Services Department is committed to collaborating with other SCOE departments and divisions in learning and supporting districts in the continuous improvement process. HR will continue to improve our hiring process to become more equitable. The department goals for 2024-2025 include expanding services to districts, including offering professional development related to leaves, integrating best practices and supporting continuous improvement as a learning organization; providing assistance to local districts in recruitment, unbiased hiring, personnel, and credentialing; conducting training for SCOE department managers related to supervision; assisting local districts with the substitute tracking system; and continuing to develop and implement electronically record-keeping systems to support environmentally sustainable

HUMAN RESOURCE SERVICES (continued)



OP: Human Resources - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	4,100
8600 - 8700	Local Revenues	128,812
8900 - 8929	Transfer In	
8980 - 8999	Contribution	1,981,379
	Total Revenue	**2,114,291**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		241,220
1900	Other Cert Salaries - Regular		2,000
		Total 1000	**243,220**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2300	Class Suprvsrs' & Admins' Sal		112,470
2400	Clerical & Office Salaries		798,184
2900	Other Classified Salaries		295
		Total 2000	**910,949**
3000 Employee Benefits			
3100	Benefits - STRS		46,456
3200	Benefits - PERS		241,491
3300	Benefits - OASDI		71,022
3400	Benefits - Health & Welfare		246,245
3500	Benefits - Unemployment		562
3600	Benefits - Workers' Comp Ins		26,714
3700	Retiree Benefits		20,958
3900			-
		Total 3000	**653,448**
4000 Books & Supplies			
4300	Materials & Supplies		16,800
4400	Non Capitalized Equipment		16,000
		Total 4000	**32,800**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		31,518
5200	Travel & Conferences		12,500
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		12,975
5700	Dir Csts Intrprg/intrfnd Svcs		4,650
5800	Other Svcs & Oper Expenditures		189,080
5900	Intergovernmental Fees		2,200
		Total 5000	**252,923**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		15,400
		Total 6000	**15,400**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**2,108,740**

Starting Balance Unrestricted	**31,927**
Starting Balance Restricted	**0**
Revenues	**2,114,291**
Expenditures	**2,108,740**
Net Change (Revenue minus Expenditure)	**5,551**
Ending Balance Unrestricted	**37,478**
Ending Balance Restri	**0**

OP: Human Resources - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	141,872
8900 - 8929	Transfer In	
8900	Contribution	2,123,931
	Total Revenue	**2,265,803**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		246,004
1900	Other Cert Salaries - Regular		2,000
		Total 1000	**248,004**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		120,064
2400	Clerical & Office Salaries		898,894
2900	Other Classified Salaries		1,000
		Total 2000	**1,019,958**
3000 Employee Benefits			
3100	Benefits - STRS		47,368
3200	Benefits - PERS		283,406
3300	Benefits - OASDI		79,609
3400	Benefits - Health & Welfare		261,896
3500	Benefits - Unemployment		620
3600	Benefits - Workers' Comp Ins		29,491
3700	Retiree Benefits		21,452
3900			-
		Total 3000	**723,842**
4000 Books & Supplies			
4300	Materials & Supplies		18,350
4400	Non Capitalized Equipment		14,000
		Total 4000	**32,350**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		37,779
5300	Dues & Memberships		11,100
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		10,700
5700	Dir Csts Intrprg/intrfnd Svcs		3,600
5800	Other Svcs & Oper Expenditures		180,920
5900	Intergovernmental Fees		1,650
		Total 5000	**245,749**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		10,000
		Total 6000	**10,000**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**2,279,903**

Starting Balance Unrestricted	**37,478**
Starting Balance Restricted	**0**
Revenues	**2,265,803**
Expenditures	**2,279,903**
Net Change (Revenue minus Expenditure)	**(14,100)**
Ending Balance Unrestricted	**23,378**
Ending Balance Restricted	**0**

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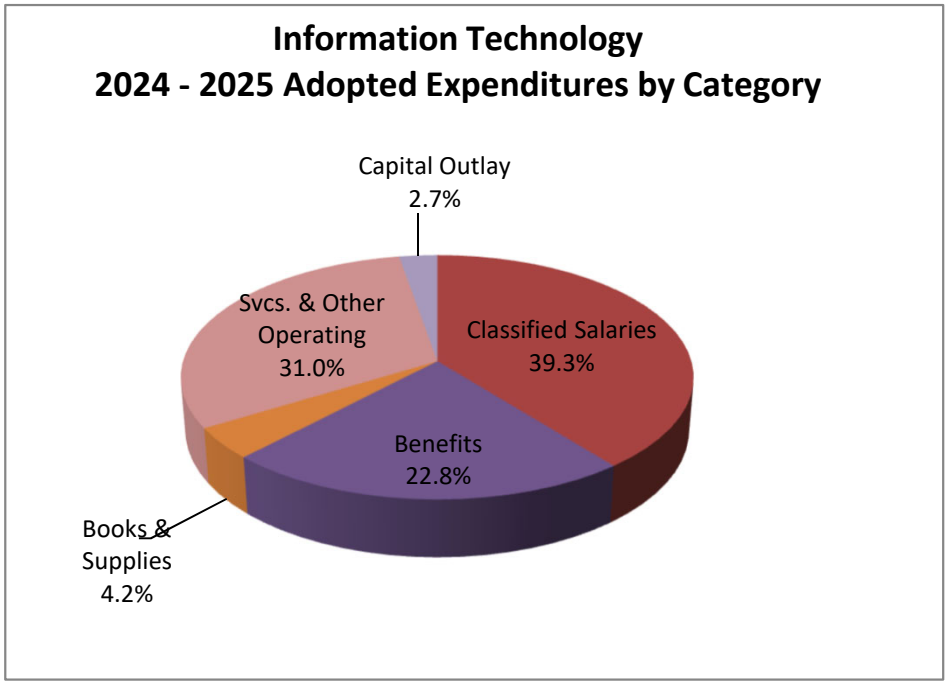
Information Technology

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INFORMATION TECHNOLOGY

The Information Technology (IT) department plays a pivotal role in supporting the Sonoma County Office of Education (SCOE) as well as various local school districts by offering a comprehensive suite of technology services essential for modern educational environments. Among these services, IT provides crucial support and training for financial systems, which is vital for managing budgets, payroll, and other financial operations efficiently. This ensures that staff across all schools can navigate and utilize financial tools effectively, thereby enhancing the overall administrative functionality.

Moreover, Information Technology facilitates connectivity and online safety through its management of the Wide Area Network (WAN) resources utilized by Sonoma County schools. This includes providing reliable Internet access which is fundamental in today's digital learning spaces. IT also delivers domain name services and web-server hosting, which are essential for maintaining the on line presence of these educational institutions. Additionally, the department offers spam-filtered email accounts, ensuring that communication remains secure and free from unwanted interruptions. Importantly, IT also implements robust content filtering systems as mandated by the Child Internet Protection Act (CIPA), which helps in creating a safe online environment for students by blocking access to inappropriate content while fostering educational and research activities on the internet.



OP: Information Technology - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	1,547,277
8900 - 8929	Transfer In	
8980 - 8999	Contribution	2,460,580
	Total Revenue	**4,007,857**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,104,900
2400	Clerical & Office Salaries		233,265
2900	Other Classified Salaries		106,011
		Total 2000	**1,444,176**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		375,485
3300	Benefits - OASDI		102,689
3400	Benefits - Health & Welfare		281,622
3500	Benefits - Unemployment		731
3600	Benefits - Workers' Comp Ins		33,004
3700	Retiree Benefits		21,934
3900			-
		Total 3000	**815,465**
4000 Books & Supplies			
4300	Materials & Supplies		146,610
4400	Non Capitalized Equipment		48,655
		Total 4000	**195,265**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		49,981
5300	Dues & Memberships		1,726
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		29,001
5700	Dir Csts Intrprg/intrfnd Svcs		(17,682)
5800	Other Svcs & Oper Expenditures		583,205
5900	Intergovernmental Fees		601,150
		Total 5000	**1,247,381**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		134,858
		Total 6000	**134,858**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**3,837,145**

Starting Balance Unrestricted	**27,213**
Starting Balance Restricted	**773,693**
Revenues	**4,007,857**
Expenditures	**3,837,145**
Net Change (Revenue minus Expenditure)	**170,712**
Ending Balance Unrestricted	**24,623**
Ending Balance Restricted	**946,995**

OP: Information Technology - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		-
8100 - 8200	Federal Revenue		-
8300 - 8500	State Revenue		-
8600 - 8700	Local Revenues		1,106,680
8900	Contribution		2,415,865
		Total Revenue	**3,522,545**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		1,039,480
2400	Clerical & Office Salaries		249,060
2900	Other Classified Salaries		114,926
		Total 2000	**1,403,466**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		384,048
3300	Benefits - OASDI		101,373
3400	Benefits - Health & Welfare		273,435
3500	Benefits - Unemployment		689
3600	Benefits - Workers' Comp Ins		32,624
3700	Retiree Benefits		21,780
3900			-
		Total 3000	**813,949**
4000 Books & Supplies			
4300	Materials & Supplies		135,403
4400	Non Capitalized Equipment		14,131
		Total 4000	**149,534**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		32,020
5300	Dues & Memberships		600
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		27,268
5700	Dir Csts Intrprg/intrfnd Svcs		(14,157)
5800	Other Svcs & Oper Expenditures		1,011,047
5900	Intergovernmental Fees		50,032
		Total 5000	**1,106,810**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		97,557
		Total 6000	**97,557**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**3,571,316**

Starting Balance Unrestricted	**24,623**
Starting Balance Restricted	**946,995**
Revenues	**3,522,545**
Expenditures	**3,571,316**
Net Change (Revenue minus Expenditure)	**(48,771)**
Ending Balance Unrestricted	**24,675**
Ending Balance Restricted	**898,172**

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School Culture & Partnerships

SCHOOL CUTLURE & PARTNERSHIPS

School Culture and Partnerships supports students, schools and districts by enhancing safety, providing college and career services, and giving students a wider voice through the Youth Truth Survey. The School Culture and Partnerships department has implemented four pivotal initiatives aimed at enhancing school safety and supporting students. Firstly, in collaboration with RESIG, our schools' insurance provider, we have introduced the "Essential Five" program, disseminating crucial information to all county sites. This resource succinctly outlines five key strategies for addressing emergency situations in schools. Secondly, teams comprising members from SCOE and various districts have undergone training in conducting threat assessments for students displaying crisis indicators, thanks to fruitful partnerships with local agencies, including county departments, child protective services, and law enforcement. Thirdly, we've established an emergency message system, enrolling all districts to ensure efficient communication during countywide emergencies. Leveraging the Department of Emergency Management's Code Red system, this customized platform enables direct communication between SCOE and district leaders. Lastly, our safety plan at a glance condenses essential information, such as key maps and contacts, to facilitate swifter responses from first responders. This critical data will be readily accessible within the internal systems maintained by emergency personnel, streamlining emergency interventions.

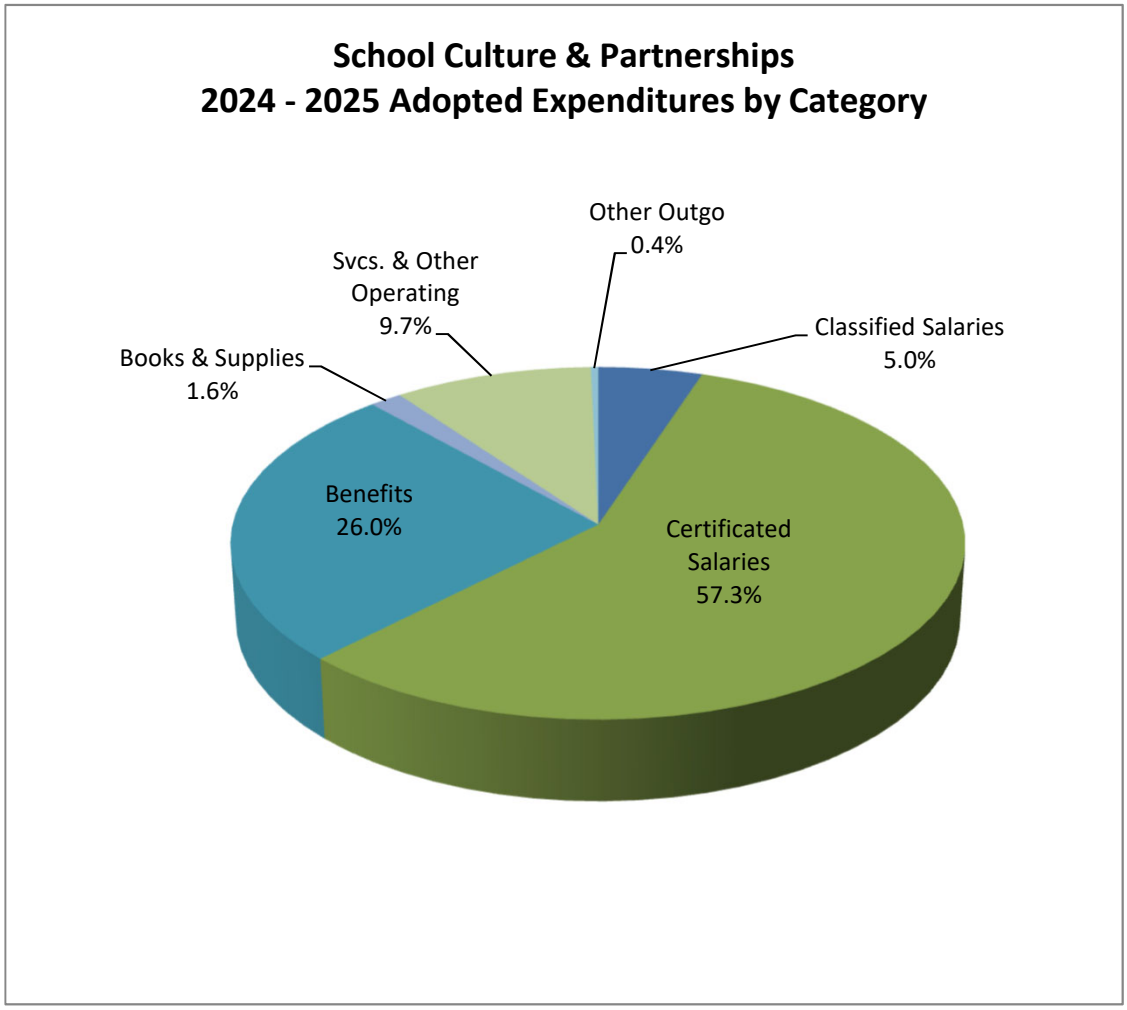
This year we supported college and career readiness through a multifaceted approach that includes providing guidance, resources, and opportunities for students to explore their post-secondary options. This involves collaborating with local businesses, industries, COEs, the CTE Foundation and higher education institutions to create internship programs, job shadowingopportunities, and career pathways aligned with workforce needs. Furthermore, the newly launched Counseling Collaborative provided professional learning opportunities for school counselors, ensuring that students received timely and accurate advice to support their academic and career goals.

SCOE staff wrote and received The Strong Workforce Program (SWP) Education Pathways grant and assisted districts in completing their individual SWP grants. Collaborative learning groups have been established with both teachers and administrators, which will span the course of the grant in order to design and create systems to unify the work. In addition, SCOE staff wrote a Sonoma County consortium grant for the Golden State Pathways grant and assisted districts in writing both planning and implementation grants for the Golden State Pathways. Currently, we are awaiting notification from the state as to which districts/consortiums will be awarded funding. If awarded the GSPP, SCOE will be at the forefront in developing a regional ecosystem of support for increasing pathway development throughout Sonoma County

SCOE was recently awarded the California College Guidance Initiative (CCGI) grant to assist in systemizing how districts maintain and align their local course offerings with the UCOP A-G Course Management Portal and introduce all Sonoma County districts to the only online platform that connects K12 with higher education; Californiacolleges.edu.

SCHOOL CUTLURE & PARTNERSHIPS (continued)

Finally, the department leads the implementation of the YouthTruth Survey across Sonoma County school districts. The Youth Truth Survey elevates student voice by focusing on how every student experiences school. The survey has become an essential tool to gauge school climate, and is increasingly utilized by districts and schools in their focus areas for the LCAP. The department provides customized reports for districts which help to clarify areas of strength and areas for improvement for school culture.



OP: School Culture and Partnerships (SCP) - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	1,552,201
	Total Revenue	**1,552,201**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		957,537
1900	Other Cert Salaries - Regular		-
		Total 1000	**957,537**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		53,515
		Total 2000	**53,515**
3000 Employee Benefits			
3100	Benefits - STRS		182,681
3200	Benefits - PERS		14,278
3300	Benefits - OASDI		21,401
3400	Benefits - Health & Welfare		157,675
3500	Benefits - Unemployment		535
3600	Benefits - Workers' Comp Ins		24,474
3700	Retiree Benefits		14,904
3900			-
		Total 3000	**415,948**
4000 Books & Supplies			
4300	Materials & Supplies		10,000
4400	Non Capitalized Equipment		13,750
		Total 4000	**23,750**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		21,064
5300	Dues & Memberships		6,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		500
5800	Other Svcs & Oper Expenditures		70,887
5900	Intergovernmental Fees		-
		Total 5000	**98,451**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**3,000**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**1,552,201**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,552,201**
Expenditures	**1,552,201**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

OP: School Culture and Partnerships (SCP) - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900	Contribution	1,425,228
	Total Revenue	**1,425,228**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		809,620
1900	Other Cert Salaries - Regular		-
		Total 1000	**809,620**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		79,866
		Total 2000	**79,866**
3000 Employee Benefits			
3100	Benefits - STRS		154,524
3200	Benefits - PERS		22,203
3300	Benefits - OASDI		17,742
3400	Benefits - Health & Welfare		136,038
3500	Benefits - Unemployment		441
3600	Benefits - Workers' Comp Ins		20,628
3700	Retiree Benefits		9,966
3900			-
		Total 3000	**361,542**
4000 Books & Supplies			
4300	Materials & Supplies		10,000
4400	Non Capitalized Equipment		15,000
		Total 4000	**25,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		39,200
5300	Dues & Memberships		8,500
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		500
5800	Other Svcs & Oper Expenditures		101,000
5900	Intergovernmental Fees		-
		Total 5000	**149,200**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		-
		Total 7000	**-**
		Total Expenditure	**1,425,228**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,425,228**
Expenditures	**1,425,228**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

OP: SCP K12 SWP Grants - Approved

	Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	168,208
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**168,208**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		108,252
1900	Other Cert Salaries - Regular		-
		Total 1000	**108,252**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		19,755
3200	Benefits - PERS		-
3300	Benefits - OASDI		1,807
3400	Benefits - Health & Welfare		26,606
3500	Benefits - Unemployment		161
3600	Benefits - Workers' Comp Ins		2,523
3700	Retiree Benefits		2,075
3900			-
		Total 3000	**52,927**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		560
		Total 5000	**560**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		6,469
		Total 7000	**6,469**
		Total Expenditure	**168,208**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**168,208**
Expenditures	**168,208**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

OP: SCP K12 SWP Grants - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	148,029
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8900	Contribution	-
	Total Revenue	**148,029**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		92,113
1900	Other Cert Salaries - Regular		-
		Total 1000	**92,113**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2300	Class Suprvsrs' & Admins' Sal		-
2400	Clerical & Office Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		17,594
3200	Benefits - PERS		1,335
3300	Benefits - OASDI		24,173
3400	Benefits - Health & Welfare		46
3500	Benefits - Unemployment		2,128
3600	Benefits - Workers' Comp Ins		1,704
3700	Retiree Benefits		-
3900			-
		Total 3000	**46,980**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		3,243
		Total 5000	**3,243**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
7300	Direct Support/indirect Costs		5,693
		Total 7000	**5,693**
		Total Expenditure	**148,029**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**148,029**
Expenditures	**148,029**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Sonoma County Superintendent of Schools

Sonoma County Superintendent

Public Information Office

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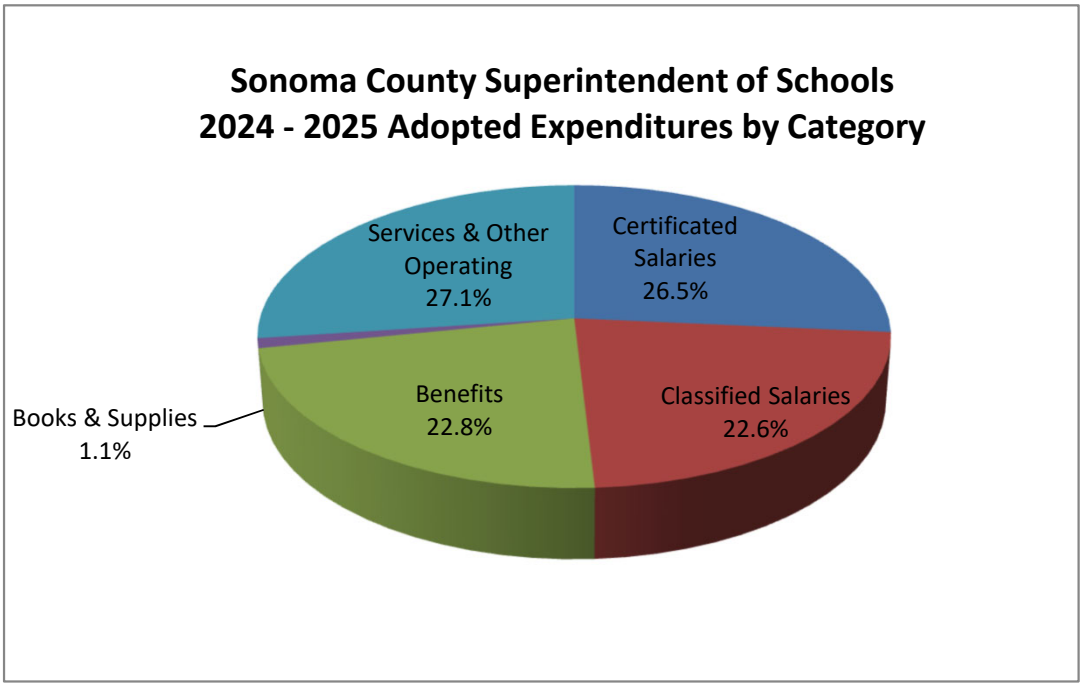
SUPERINTENDENT

The statutory authority of the elected County Superintendent of Schools is vested in Article IX, Section 3, of the State Constitution. The County Superintendent's office operates as an intermediary between local school districts and the state. The office offers direct and regional support services to schools and provides fiscal and programmatic oversight to ensure the financial and academic soundness of every school district in Sonoma County. The County Superintendent also serves as the Chief Executive Officer of the Sonoma County Office of Education (SCOE), administering the day-to-day operations of an agency that employs over 300 certificated and classified employees.

The California State Legislature expanded the roles of the 58 County Superintendents in 2015. The County Offices were mandated to facilitate the implementation of California's accountability plan under the California System of Support. In preparation for these accountability standards, the County Superintendent has provided direction to the respective SCOE divisions and departments to realign, expand and reorganize responsibilities. The California System of Support was implemented in 2018. One of the key components of implementation is the component of interdepartmental collaboration and support teams in assisting districts to meet the state's new accountability standards. For this reason, the County Superintendent administrates the Differentiated Assistance budget provided by the State.

The demands on the Sonoma County Office of Education by supported districts continues to set the agenda for the county superintendent. This budget enables responsive and flexible actions to be taken on behalf of districts as issues arise in the field.

For the 2024-2025 budget no increases are anticipated. We will diligently focus on our path to equity. We will continue to ensure our "connecting for impact" goals and district trainings are resulting in measurable student improvement.



Sonoma County Superintendent of Schools: Superintendent - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description		Amount
8000	Revenue		-
8100 - 8200	Federal Revenue		-
8300 - 8500	State Revenue		-
8600 - 8700	Local Revenues		10,000
8900 - 8929	Transfer In		
8980 - 8999	Contribution		1,799,943
		Total Revenue	**1,809,943**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		366,353
1900	Other Cert Salaries - Regular		700
		Total 1000	**367,053**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2400	Clerical & Office Salaries		268,194
2900	Other Classified Salaries		6,000
		Total 2000	**274,194**
3000 Employee Benefits			
3100	Benefits - STRS		69,624
3200	Benefits - PERS		73,154
3300	Benefits - OASDI		25,111
3400	Benefits - Health & Welfare		86,244
3500	Benefits - Unemployment		174
3600	Benefits - Workers' Comp Ins		13,671
3700	Retiree Benefits		7,716
3900			-
		Total 3000	**275,694**
4000 Books & Supplies			
4300	Materials & Supplies		7,750
4400	Non Capitalized Equipment		22,394
		Total 4000	**30,144**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		57,750
5200	Travel & Conferences		77,500
5300	Dues & Memberships		-
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		5,800
5700	Dir Csts Intrprg/intrfnd Svcs		1,000
5800	Other Svcs & Oper Expenditures		692,000
5900	Intergovernmental Fees		3,700
		Total 5000	**837,750**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		5,552
		Total 6000	**5,552**
7000 Other Outgo			
7200	Pass Through		-
		Total 7000	**-**
		Total Expenditure	**1,790,387**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**1,809,943**
Expenditures	**1,790,387**
Net Change (Revenue minus Expenditure)	**19,556**
Ending Balance Unrestricted	**5,556**
Ending Balance Restricted	**14,000**

Sonoma County Superintendent of Schools: Superintendent - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8900	Contribution	1,213,743
	Total Revenue	**1,213,743**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1300	Cert Suprvsrs' & Admins' Sal		321,056
1900	Other Cert Salaries - Regular		-
		Total 1000	**321,056**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2400	Clerical & Office Salaries		274,652
2900	Other Classified Salaries		-
		Total 2000	**274,652**
3000 Employee Benefits			
3100	Benefits - STRS		61,322
3200	Benefits - PERS		76,354
3300	Benefits - OASDI		25,238
3400	Benefits - Health & Welfare		92,014
3500	Benefits - Unemployment		134
3600	Benefits - Workers' Comp Ins		13,834
3700	Retiree Benefits		7,568
3900			-
		Total 3000	**276,464**
4000 Books & Supplies			
4300	Materials & Supplies		7,750
4400	Non Capitalized Equipment		5,000
		Total 4000	**12,750**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		40,596
5300	Dues & Memberships		75,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		6,436
5700	Dir Csts Intrprg/intrfnd Svcs		205,869
5800	Other Svcs & Oper Expenditures		920
5900	Intergovernmental Fees		-
		Total 5000	**328,821**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
6300	Books/Media/Library		-
6400	Furniture/Equip/Vehicles		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
		Total 7000	**-**
		Total Expenditure	**1,213,743**

Starting Balance Unrestricted	**5,556**
Starting Balance Restricted	**14,000**
Revenues	**1,213,743**
Expenditures	**1,213,743**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**5,556**
Ending Balance Restricted	**14,000**

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Public Information Office

PUBLIC INFORMATION OFFICE

SCOE's two-person Communications Office provides public relations, crisis response, and strategic communications for the Sonoma County Office of Education (SCOE), Sonoma County Superintendent of Schools, and Sonoma County Board of Education, as well as communications support to school districts.

Key responsibilities include managing communications between the state Department of Education, SCOE, and our 40-school districts. The team leads crisis communications planning and execution, including comprehensive response to campus safety issues, natural disasters, public health emergencies, and social unrest.

Public outreach to the news media and on social media and newsletters ensures that the priorities and positions of SCOE and the county superintendent are known widely, and that SCOE staff are seen as trusted experts. The office fields all news media inquiries, working to connect journalists with subject matter experts at SCOE and our districts, and helping SCOE anticipate news stories and trends before they become news.

The department manages and maintains SCOE's online and social media presence. A major project for 2024-25 will include a vendor change and complete content overhaul of SCOE.org, purging outdated information and streamlining content workflow to empower SCOE's divisions and departments to exercise more control over their information. The website redesign will also prioritize making sure all SCOE content is accessible to individuals with disabilities and translated into multiple languages. SCOE's social media accounts and other communications serve as a hub of positive stories and celebrations of the

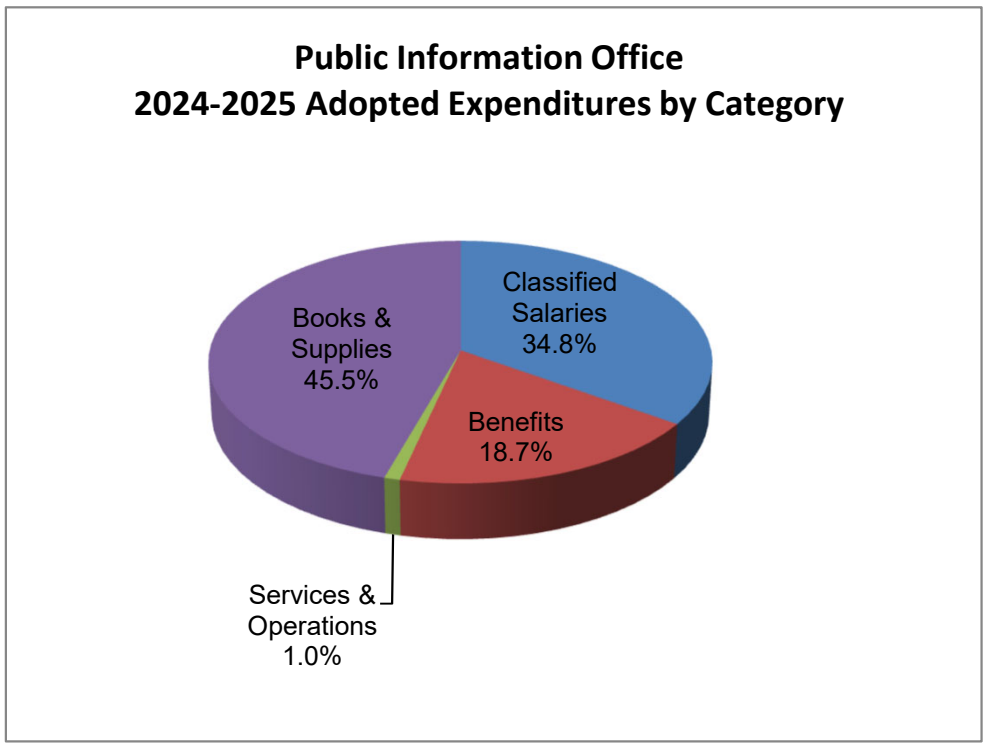
The team manages several e-newsletters for employees at SCOE and district administrators and staff. This summer, a new public newsletter will offer overviews and updates on developments in education aimed at Sonoma County voters and school families.

The office assists districts with customized talking points around common issues, or shared resources such as how to support LGBTQ+ students and educators. In addition, the team often serves as consultants and thought partners for schools or districts struggling with a tragedy or a contentious social issue.

Communications staff also assists the County Superintendent and SCOE staff with preparation and collateral materials for public appearances, presentations, lectures, and community forums. They ensure SCOE's public-facing materials have a consistent, professional look and tone.

PUBLIC INFORMATION OFFICE (continued)

The 2024-25 budget includes additional spending to facilitate the overhaul and upgrade of scoe.org, which includes a midyear vendor change. Advertising resources have been expanded and reallocated to prioritize yearlong campaigns on literacy and fundraising to support SchoolsRule Sonoma County. Printing costs have been further reduced to reflect an emphasis on digital resources, and the use of consultants has been greatly curtailed with the reclassification of SCOE's community engagement specialist to a full-time communications specialist. With the new website platform including translation services and a member of the team being bilingual, costs for translation have been greatly reduced.



Sonoma County Supt of Schools: Public Information Office - Approved

Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	7,950
8900 - 8929	Transfer In	
8980 - 8999	Contribution	640,859
	Total Revenue	**648,809**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		159,180
2400	Clerical & Office Salaries		61,326
		Total 2000	**220,506**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		58,306
3300	Benefits - OASDI		16,606
3400	Benefits - Health & Welfare		30,467
3500	Benefits - Unemployment		110
3600	Benefits - Workers' Comp Ins		5,118
3700	Retiree Benefits		3,574
3900			-
		Total 3000	**114,181**
4000 Books & Supplies			
4300	Materials & Supplies		4,500
4400	Non Capitalized Equipment		2,000
		Total 4000	**6,500**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		10,600
5300	Dues & Memberships		1,250
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		50
5800	Other Svcs & Oper Expenditures		295,722
5900	Intergovernmental Fees		-
		Total 5000	**307,622**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
		Total 7000	**-**
		Total Expenditure	**648,809**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**648,809**
Expenditures	**648,809**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Sonoma County Supt of Schools: Public Information Office - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	2,350
8900 - 8929	Transfer In	
8900	Contribution	648,962
	Total Revenue	**651,312**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2300	Class Suprvsrs' & Admins' Sal		162,362
2400	Clerical & Office Salaries		64,488
		Total 2000	**226,850**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		63,064
3300	Benefits - OASDI		17,118
3400	Benefits - Health & Welfare		32,660
3500	Benefits - Unemployment		112
3600	Benefits - Workers' Comp Ins		5,274
3700	Retiree Benefits		3,608
3900			-
		Total 3000	**121,836**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		6,000
		Total 4000	**6,000**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		11,876
5300	Dues & Memberships		400
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		284,350
5900	Intergovernmental Fees		-
		Total 5000	**296,626**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
		Total 7000	**-**
		Total Expenditure	**651,312**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**651,312**
Expenditures	**651,312**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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COVID19/ESSER Funding

COVID-19 Funds | ESSER/GEER - Approved

	Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	1,159,300
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8980 - 8999	Contribution	-
	Total Revenue	**1,159,300**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		376,127
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		113,895
1900	Other Cert Salaries - Regular		-
		Total 1000	**490,022**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		63,655
2200	Classified Support Salaries		9,590
2300	Class Suprvsrs' & Admins' Sal		-
2900	Other Classified Salaries		50,000
		Total 2000	**123,245**
3000 Employee Benefits			
3100	Benefits - STRS		92,585
3200	Benefits - PERS		34,670
3300	Benefits - OASDI		16,745
3400	Benefits - Health & Welfare		146,867
3500	Benefits - Unemployment		306
3600	Benefits - Workers' Comp Ins		13,422
3700	Retiree Benefits		9,136
3900			-
		Total 3000	**313,731**
4000 Books & Supplies			
4300	Materials & Supplies		31,953
4400	Non Capitalized Equipment		56,395
		Total 4000	**88,348**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		2,267
5800	Other Svcs & Oper Expenditures		634,355
5900	Intergovernmental Fees		-
		Total 5000	**636,622**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
		Total 7000	**-**
		Total Expenditure	**1,651,968**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**492,668**
Revenues	**1,159,300**
Expenditures	**1,651,968**
Net Change (Revenue minus Expenditure)	**(492,668)**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

COVID-19 Funds | ESSER/GEER - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8000	Revenue	-
8100 - 8200	Federal Revenue	-
8300 - 8500	State Revenue	-
8600 - 8700	Local Revenues	-
8900 - 8929	Transfer In	
8900	Contribution	-
	Total Revenue	**-**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
1200	Cert Pupil Support Salaries		-
1300	Cert Suprvsrs' & Admins' Sal		-
1900	Other Cert Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2400	Clerical & Office Salaries		-
2900	Other Classified Salaries		-
		Total 2000	**-**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		-
		Total 3000	**-**
4000 Books & Supplies			
4300	Materials & Supplies		-
4400	Non Capitalized Equipment		-
		Total 4000	**-**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		-
5800	Other Svcs & Oper Expenditures		-
5900	Intergovernmental Fees		-
		Total 5000	**-**
6000 Capital Outlay			
6100	Land		-
6200	Bldgs & Improvement Of Bldgs		-
		Total 6000	**-**
7000 Other Outgo			
7200	Pass Through		-
		Total 7000	**-**
		Total Expenditure	**-**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**0**
Expenditures	**0**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Sonoma County

Board of Education

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SONOMA COUNTY BOARD OF EDUCATION

The Sonoma County Board of Education is comprised of elected representatives from trustee areas that roughly correspond to the Sonoma County Board of Supervisor districts

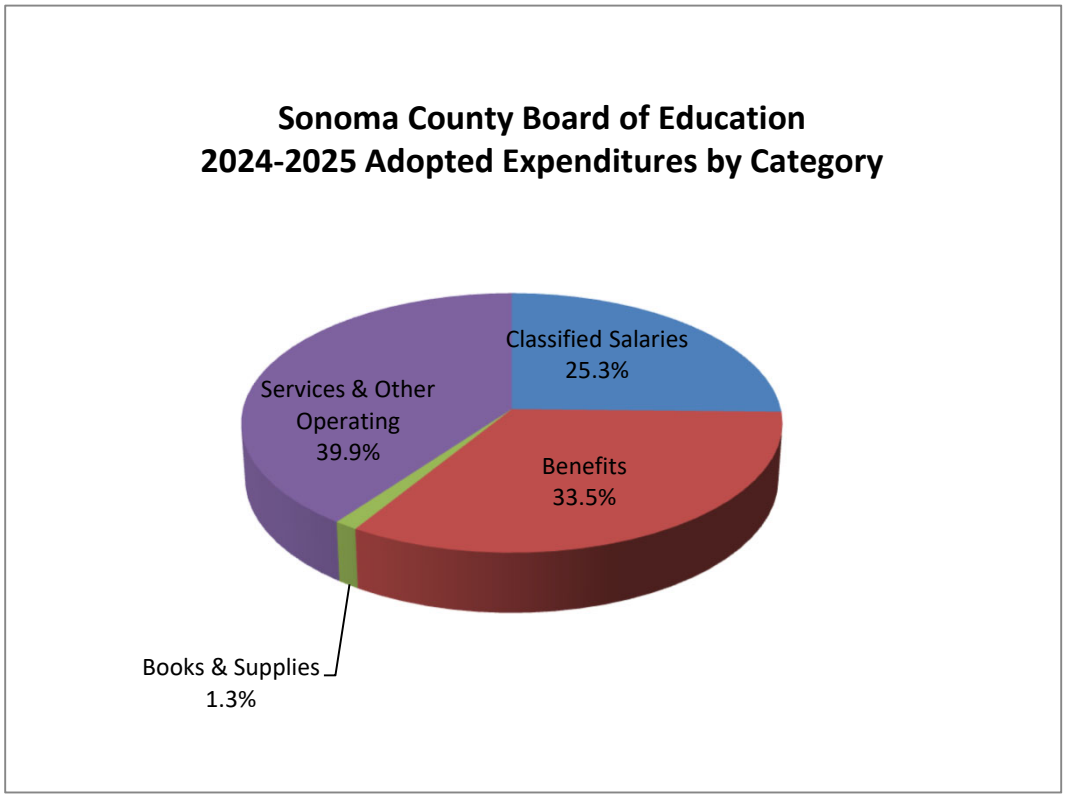
The Sonoma County Superintendent of Schools serves as the ex-officio secretary to the County Board of Education.

All Board actions take place in public session to give interested and concerned citizens and groups an opportunity to be heard. Regular meetings of the Sonoma County Board of Education are held on the first Thursday of each month at the Sonoma County Office of Education, 5340 Skylane Boulevard, Santa Rosa.

As a primary focus, the Sonoma County Board of Education strives to support the social, emotional, and academic development for all students enrolled in SCOE's Alternative Education programs; provide support for the successful implementation of the LCAP.

They also encourage collaboration and provide service to District Boards and their student populations and support community partnerships and initiatives that align and support education.

There is a key focus to participate in personal and professional growth and other learning opportunities that improve the capacity of the Board of Education and its ability to provide educated and informed leadership while being an agile, supportive and responsive partner when faced with emergent challenging situations.



Fiscal Year 2023/24

Fund **08 General Fund**

Revenue	Description	Amount
8980 - 8999	Contribution	308,503
	Total Revenue	**308,503**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2400	Clerical & Office Salaries		70,410
2900	Other Classified Salaries		21,853
		Total 2000	**92,263**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		19,010
3300	Benefits - OASDI		6,973
3400	Benefits - Health & Welfare		93,362
3500	Benefits - Unemployment		34
3600	Benefits - Workers' Comp Ins		2,122
3700	Retiree Benefits		1,368
3900			-
		Total 3000	**122,869**
4000 Books & Supplies			
4300	Materials & Supplies		5,485
4400	Non Capitalized Equipment		2,945
		Total 4000	**8,430**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		48,088
5300	Dues & Memberships		17,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		18,927
5900	Intergovernmental Fees		926
		Total 5000	**84,941**
		Total Expenditure	**308,503**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**308,503**
Expenditures	**308,503**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

Sonoma County Board of Education - ADOPTED

Fiscal Year 2024/25

Fund **08 General Fund**

Revenue	Description	Amount
8900	Contribution	365,402
	Total Revenue	**365,402**

Expenditure	Description		Amount
1000 Certificated Personnel Salary			
1100	Teachers' Salaries - Regular		-
		Total 1000	**-**
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries		-
2200	Classified Support Salaries		-
2400	Clerical & Office Salaries		70,632
2900	Other Classified Salaries		21,896
		Total 2000	**92,528**
3000 Employee Benefits			
3100	Benefits - STRS		-
3200	Benefits - PERS		19,636
3300	Benefits - OASDI		7,021
3400	Benefits - Health & Welfare		92,405
3500	Benefits - Unemployment		34
3600	Benefits - Workers' Comp Ins		2,150
3700	Retiree Benefits		1,320
3900			-
		Total 3000	**122,566**
4000 Books & Supplies			
4300	Materials & Supplies		2,650
4400	Non Capitalized Equipment		2,000
		Total 4000	**4,650**
5000 Svcs & Oth Oper Expenditures			
5100	Sub Agreements/sub Awards		-
5200	Travel & Conferences		42,040
5300	Dues & Memberships		16,000
5400	Insurance		-
5500	Operations & Housekeeping Svcs		-
5600	Rentals/Leases/Repairs		-
5700	Dir Csts Intrprg/intrfnd Svcs		-
5800	Other Svcs & Oper Expenditures		87,200
5900	Intergovernmental Fees		418
		Total 5000	**145,658**
		Total Expenditure	**365,402**

Starting Balance Unrestricted	**0**
Starting Balance Restricted	**0**
Revenues	**365,402**
Expenditures	**365,402**
Net Change (Revenue minus Expenditure)	**0**
Ending Balance Unrestricted	**0**
Ending Balance Restricted	**0**

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Summary – All Funds

FUND SUMMARY [1]

GENERAL FUND [FUNDS 04, 08 & 14]

The General Fund is the chief operating fund for all Local Educational Agencies (LEAs). The General Fund is used to account for routine and regular operations. The General Fund for the County Office of Education is called the County School Service Fund [Ed Code 1600]

ADULT EDUCATION FUND [FUND 11]

The Adult Education Fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs.

CHILD DEVELOPMENT FUND [FUND 12]

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. The principal revenues in this fund are: Child Nutrition programs (Federal), State preschool, Child Nutrition Programs (State), Child Development Apportionments, other State and local revenue, interest, and Interfund Transfers In.

SPECIAL RESERVE OTHER THAN CAPITAL OUTLAY [FUND 17]

Fund 17 is used primarily to provide for the accumulation of general funds moneys for general purposes other than for capital outlay. Essentially, Fund 17 is an extension of the General Fund. For State reporting purposes, Fund 17 is included as a reserve for economic uncertainties and demonstrates prudent fiscal solvency. The accumulation of reserves allows SCOE to support districts with temporary loans, should the need arise, and provide for SCOE program support of major initiatives and not for smaller items, which can be typically funded utilizing existing funds and/or program carryovers

SPECIAL RESERVE FUND - RETIREE BENEFITS [FUND 20]

In FY 2018-2019, SCOE established an Other Post Employment Benefits (OPEB) Trust with Public Agency Retirement Services (PARS). Prior to FY 20-21, SCOE used Fund 67 for retiree benefits and trust fund transfers. Beginning in FY 20-21, SCOE moved the retiree benefit fund activity to Fund 20. Fund 67 was closed in FY 22-23.

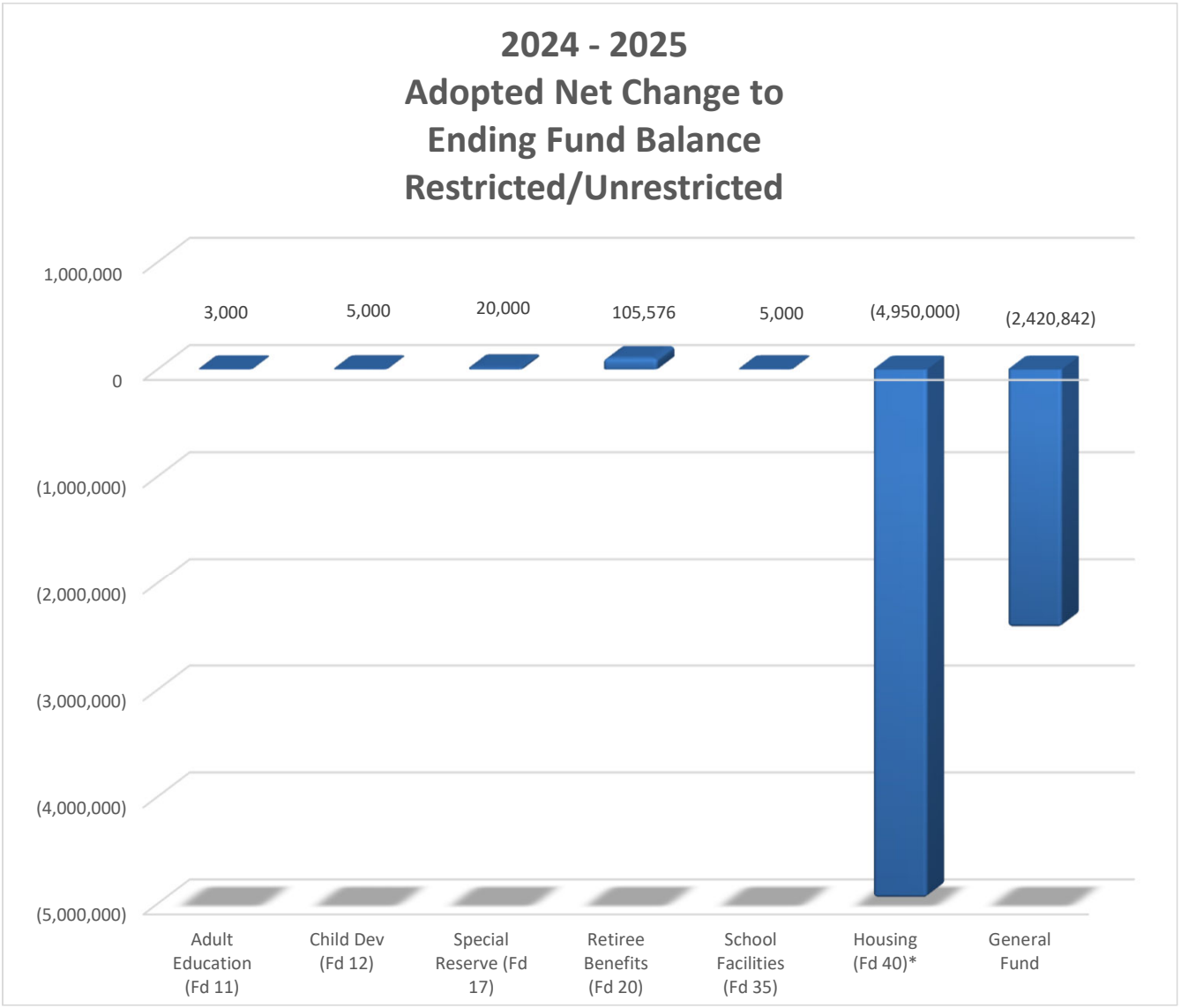
COUNTY SCHOOL FACILITIES FUND - [FUND 35]

The fund is used primarily to account for new school facility construction, modernization projects. In 2023-24 SCOE received funding from the Office of Pulic School Construction (OPSC) as reimbursement for expenses incurred during the modernization of El Colegio that was completed in 2022-23.

SPECIAL RESERVE FUND - CAPITAL OUTLAY PROJECTS [FUND 40]

In FY 2020-2021, SCOE established a Special Reserve for Capital Outlay Projects. One of the first planned uses of these funds is the Workforce Housing Project.

[1]Funds not listed above are dedicated to the SELPA and include Fund 02, 06,07,10. See California School Accounting Manual for additional information



*Funds were transferred from the General Fund to FD 40 in 2022-23.

2023-24 TOTAL ALL FUNDS (APPROVED)

		FD 04 / 08 / 14	FD 11	FD 12	FD 17	FD 20	FD 35	FD 40	
		GENERAL FUND	ADULT EDUCATION	CHILD DEVELOPMENT	SPECIAL RESERVE	RETIREE BENEFITS	FACILITIES FUND	HOUSING PROJECT	TOTAL
7/1/23 Beginning Balance Unrestricted		36,273,532	-	-	1,863,329	1,293,834	-	12,279,986	51,710,680
7/1/23 Beginning Balance Restricted		19,455,931	235,637	10,802	-	-	12	510,353	20,212,734
2023-24 TOTAL BEGINNING BALANCE		**55,729,463**	**235,637**	**10,802**	**1,863,329**	**1,293,834**	**12**	**12,790,339**	**71,923,415**
REVENUE									
LCFF / Revenue Limit	8010 - 8099	27,472,676	-	-	-	-	-	-	27,472,676
Federal Revenue	8100 - 8299	6,707,401	-	190,619	-	-	1,590,668	-	8,488,688
State Revenue	8300 - 8599	15,885,323	271,767	681,826	-	-	10,000	-	16,848,916
Local Revenue	8600 - 8799	34,732,561	6,700	9,000	42,700	26,800	-	522,000	35,339,761
Transfer In	8900 - 8929	100,000							100,000
Contribution	8980 - 8999	21,030	-	-	-	90,576	-	324,416	436,022
TOTAL REVENUE		**84,918,991**	**278,467**	**881,445**	**42,700**	**117,376**	**1,600,668**	**846,416**	**88,686,063**
EXPENSE									
Certificated Salaries	1xxx	19,129,835	85,216	-	-	-	-	-	19,215,051
Classified Salaries	2xxx	17,834,713	3,328	182,062	-	-	-	-	18,020,103
Benefits	3xxx	20,670,416	34,469	131,644	-	-	-	-	20,836,529
Books & Supplies	4xxx	1,783,802	41,250	14,918	-	-	-	-	1,839,970
Services & Other Operating	5xxx	22,208,154	189,450	466,312	-	-	-	-	22,863,916
Capital Outlay	6xxx	608,652	-	-	-	-	-	709,416	1,318,068
Other Outgo	7100 - 7399	3,167,990	135,065	77,509	-	-	-	-	3,380,564
Other Transfers Out	7600 - 7629	414,992	-	-	-	100,000	-	-	514,992
TOTAL EXPENSE		**85,818,554**	**488,778**	**872,445**	**-**	**100,000**	**-**	**709,416**	**87,989,193**
Net Change (Revenue minus Expense)		**(899,563)**	**(210,311)**	**9,000**	**42,700**	**17,376**	**1,600,668**	**137,000**	**696,870**
6/30/24 Ending Balance Unrestricted		39,763,457	-	-	1,906,029	1,311,209	-	12,066,986	55,047,681
6/30/24 Ending Balance Restricted		15,066,443	25,326	19,802	-	-	1,600,680	860,353	17,572,603
2023-24 TOTAL ENDING BALANCE		**54,829,900**	**25,326**	**19,802**	**1,906,029**	**1,311,209**	**1,600,680**	**12,927,339**	**72,620,284**

2024-25 TOTAL ALL FUNDS (ADOPTED)

		FD 04 / 08 / 14	FD 11	FD 12	FD 17	FD 20	FD 35	FD 40	
		GENERAL FUND	ADULT EDUCATION	CHILD DEVELOPMENT	SPECIAL RESERVE	RETIREE BENEFITS	FACILITIES FUND	HOUSING PROJECT	TOTAL
7/1/24 Beginning Balance Unrestricted		39,763,457	-	-	1,906,029	1,311,209	-	12,066,986	55,047,681
7/1/24 Beginning Balance Restricted		15,066,443	25,326	19,802	-	-	1,600,680	860,353	17,572,603
2024-25 TOTAL BEGINNING BALANCE		**54,829,900**	**25,326**	**19,802**	**1,906,029**	**1,311,209**	**1,600,680**	**12,927,339**	**72,620,284**
REVENUE									
LCFF / Revenue Limit	8010 - 8099	28,769,545	-	-	-	-	-	-	28,769,545
Federal Revenue	8100 - 8299	1,750,948	-	120,862	-	-	-	-	1,871,810
State Revenue	8300 - 8599	13,463,352	248,337	638,247	-	-	5,000	-	14,354,936
Local Revenue	8600 - 8799	27,027,593	3,000	5,000	20,000	15,000	-	50,000	27,120,593
Transfer In	8900 - 8929								-
Contribution	8980 - 8999	53,624	-	-	-	90,576	-	-	144,200
TOTAL REVENUE		**71,065,062**	**251,337**	**764,109**	**20,000**	**105,576**	**5,000**	**50,000**	**72,261,084**
EXPENSE									
Certificated Salaries	1xxx	19,884,527	60,797	-	-	-	-	-	19,945,324
Classified Salaries	2xxx	15,130,917	-	167,215	-	-	-	-	15,298,132
Benefits	3xxx	19,560,478	20,932	125,790	-	-	-	-	19,707,200
Books & Supplies	4xxx	869,795	1,250	7,297	-	-	-	-	878,342
Services & Other Operating	5xxx	14,891,791	39,385	391,367	-	-	-	-	15,322,543
Capital Outlay	6xxx	107,557	-	-	-	-	-	5,000,000	5,107,557
Other Outgo	7100 - 7399	2,950,263	125,973	67,440	-	-	-	-	3,143,676
Other Transfers Out	7600 - 7629	90,576	-	-	-	-	-	-	90,576
TOTAL EXPENSE		**73,485,904**	**248,337**	**759,109**	**-**	**-**	**-**	**5,000,000**	**79,493,350**
Net Change (Revenue minus Expense)		**(2,420,842)**	**3,000**	**5,000**	**20,000**	**105,576**	**5,000**	**(4,950,000)**	**(7,232,266)**
6/30/25 Ending Balance Unrestricted		41,619,940	-	-	1,926,029	1,416,785	-	7,116,986	52,079,740
6/30/25 Ending Balance Restricted		10,789,118	28,326	24,802	-	-	1,605,680	860,353	13,308,278
2024-25 TOTAL ENDING BALANCE		**52,409,058**	**28,326**	**24,802**	**1,926,029**	**1,416,785**	**1,605,680**	**7,977,339**	**65,388,018**

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State Forms

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	27,472,676.00	0.00	27,472,676.00	28,769,545.00	0.00	28,769,545.00	4.7%
2) Federal Revenue		8100-8299	0.00	6,707,401.00	6,707,401.00	0.00	1,750,948.00	1,750,948.00	-73.9%
3) Other State Revenue		8300-8599	172,743.00	15,712,580.00	15,885,323.00	161,407.00	13,301,945.00	13,463,352.00	-15.2%
4) Other Local Revenue		8600-8799	2,718,815.00	32,013,746.00	34,732,561.00	1,597,418.00	25,430,175.00	27,027,593.00	-22.2%
5) TOTAL, REVENUES			30,364,234.00	54,433,727.00	84,797,961.00	30,528,370.00	40,483,068.00	71,011,438.00	-16.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	5,263,020.00	13,866,815.00	19,129,835.00	7,384,877.00	12,499,650.00	19,884,527.00	3.9%
2) Classified Salaries		2000-2999	8,085,003.00	9,749,710.00	17,834,713.00	8,249,440.00	6,881,477.00	15,130,917.00	-15.2%
3) Employee Benefits		3000-3999	6,837,684.00	13,832,732.00	20,670,416.00	8,095,010.00	11,465,468.00	19,560,478.00	-5.4%
4) Books and Supplies		4000-4999	885,759.00	898,043.00	1,783,802.00	459,555.00	410,240.00	869,795.00	-51.2%
5) Services and Other Operating Expenditures		5000-5999	7,355,892.00	14,852,262.00	22,208,154.00	6,338,899.00	8,552,892.00	14,891,791.00	-32.9%
6) Capital Outlay		6000-6999	208,410.00	400,242.00	608,652.00	99,600.00	7,957.00	107,557.00	-82.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	363,520.00	3,308,037.00	3,671,557.00	363,520.00	3,123,485.00	3,487,005.00	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,414,832.00)	3,911,265.00	(503,567.00)	(3,956,748.00)	3,420,006.00	(536,742.00)	6.6%
9) TOTAL, EXPENDITURES			24,584,456.00	60,819,106.00	85,403,562.00	27,034,153.00	46,361,175.00	73,395,328.00	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,779,778.00	(6,385,379.00)	(605,601.00)	3,494,217.00	(5,878,107.00)	(2,383,890.00)	293.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	414,992.00	0.00	414,992.00	90,576.00	0.00	90,576.00	-78.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,974,861.00)	1,995,891.00	21,030.00	(1,547,158.00)	1,600,782.00	53,624.00	155.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,289,853.00)	1,995,891.00	(293,962.00)	(1,637,734.00)	1,600,782.00	(36,952.00)	-87.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,489,925.00	(4,389,488.00)	(899,563.00)	1,856,483.00	(4,277,325.00)	(2,420,842.00)	169.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,273,532.00	19,455,931.00	55,729,463.00	39,763,457.00	15,066,443.00	54,829,900.00	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			36,273,532.00	19,455,931.00	55,729,463.00	39,763,457.00	15,066,443.00	54,829,900.00	-1.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,273,532.00	19,455,931.00	55,729,463.00	39,763,457.00	15,066,443.00	54,829,900.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			39,763,457.00	15,066,443.00	54,829,900.00	41,619,940.00	10,789,118.00	52,409,058.00	-4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	36,216.56	155,661.63	191,878.19	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	14,910,781.37	14,910,781.37	0.00	10,789,118.00	10,789,118.00	-27.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	26,003,906.00	0.00	26,003,906.00	29,669,276.00	0.00	29,669,276.00	14.1%
Alternative Education	0000	9780	*3,168,573.00*		*3,168,573.00*			*0.00*	
Differentiated Assistance	0000	9780	*3,829,950.00*		*3,829,950.00*			*0.00*	
Equitable Education Services	0000	9780	*155,411.00*		*155,411.00*			*0.00*	
Special Education	0000	9780	*285,949.00*		*285,949.00*			*0.00*	
NCSOE Scholarship and Bridge Funding	0000	9780	*1,683,555.00*		*1,683,555.00*			*0.00*	
Behavioral Health and Well-Being Bridge Funding to 2026-27	0000	9780	*2,500,000.00*		*2,500,000.00*			*0.00*	
School Culture & Partnerships	0000	9780	*1,000,000.00*		*1,000,000.00*			*0.00*	
STRS/PERS Pre-Funding	0000	9780	*3,000,000.00*		*3,000,000.00*			*0.00*	
Fall 2024 Bridge Funding	0000	9780	*1,050,000.00*		*1,050,000.00*			*0.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780	*2,700,000.00*		*2,700,000.00*			*0.00*	
Cash Flow Stabilization	0000	9780	*6,394,540.00*		*6,394,540.00*			*0.00*	
Alternative Education	0000	9780			*0.00*	*2,266,081.00*		*2,266,081.00*	
Differentiated Assistance	0000	9780			*0.00*	*1,937,208.00*		*1,937,208.00*	
Equitable Education Services	0000	9780			*0.00*	*97,961.00*		*97,961.00*	
Special Education	0000	9780			*0.00*	*233,763.00*		*233,763.00*	
NCSOE Scholarship Funding	0000	9780			*0.00*	*1,000,000.00*		*1,000,000.00*	
Behavioral Health and Well-Being Bridge Funding to 2026-27	0000	9780			*0.00*	*1,500,000.00*		*1,500,000.00*	

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
School Culture & Partnerships	0000	9780			*0.00*	*500,000.00*		*500,000.00*	
STRS/PERS Pre-Funding	0000	9780			*0.00*	*3,000,000.00*		*3,000,000.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780			*0.00*	*2,700,000.00*		*2,700,000.00*	
Cash Flow Stabilization	0000	9780			*0.00*	*16,213,177.00*		*16,213,177.00*	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	13,713,334.44	0.00	13,713,334.44	11,950,664.00	0.00	11,950,664.00	-12.9%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	56,736,618.64	20,387,476.52	77,124,095.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,698,981.00)	(262,703.00)	(2,961,684.00)				
b) in Banks		9120	100.00	0.00	100.00				
c) in Revolving Cash Account		9130	10,000.00	0.00	10,000.00				
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	20,132.15	139,691.40	159,823.55				
4) Due from Grantor Government		9290	0.00	111,121.82	111,121.82				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	36,216.56	155,661.63	191,878.19				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			54,104,086.35	20,531,248.37	74,635,334.72				
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	997,727.35	531.44	998,258.79				
2) Due to Grantor Governments		9590	73,199.00	9,553.26	82,752.26				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
6) TOTAL, LIABILITIES			1,070,926.35	10,084.70	1,081,011.05				
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									
(G10 + H2) - (I6 + J2)			53,033,160.00	20,521,163.67	73,554,323.67				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	12,236,341.00	0.00	12,236,341.00	12,723,299.00	0.00	12,723,299.00	4.0%
Education Protection Account State Aid - Current Year		8012	19,322.00	0.00	19,322.00	16,614.00	0.00	16,614.00	-14.0%
State Aid - Prior Years		8019	(5,088.00)	0.00	(5,088.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	133,721.00	0.00	133,721.00	133,613.00	0.00	133,613.00	-0.1%
Timber Yield Tax		8022	8,119.00	0.00	8,119.00	8,262.00	0.00	8,262.00	1.8%
Other Subventions/In-Lieu Taxes		8029	391.00	0.00	391.00	391.00	0.00	391.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	24,643,048.00	0.00	24,643,048.00	26,019,215.00	0.00	26,019,215.00	5.6%
Unsecured Roll Taxes		8042	903,032.00	0.00	903,032.00	946,678.00	0.00	946,678.00	4.8%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	731,178.00	0.00	731,178.00	619,038.00	0.00	619,038.00	-15.3%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,028,442.00	0.00	1,028,442.00	1,176,844.00	0.00	1,176,844.00	14.4%
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 Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			39,698,506.00	0.00	39,698,506.00	41,643,954.00	0.00	41,643,954.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	19,322.00		19,322.00	16,614.00		16,614.00	-14.0%
All Other LCFF Transfers - Current Year	All Other	8091	(19,322.00)	0.00	(19,322.00)	(16,614.00)	0.00	(16,614.00)	-14.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(12,225,830.00)	0.00	(12,225,830.00)	(12,874,409.00)	0.00	(12,874,409.00)	5.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			27,472,676.00	0.00	27,472,676.00	28,769,545.00	0.00	28,769,545.00	4.7%
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	12,437.00	12,437.00	0.00	0.00	0.00	-100.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	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		1,275,644.00	1,275,644.00		699,564.00	699,564.00	-45.2%
Title I, Part D, Local Delinquent Programs	3025	8290		254,383.00	254,383.00		205,198.00	205,198.00	-19.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		7,048.00	7,048.00		6,828.00	6,828.00	-3.1%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		43,075.00	43,075.00		78,397.00	78,397.00	82.0%
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		3,339,861.00	3,339,861.00		256,988.00	256,988.00	-92.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,774,953.00	1,774,953.00	0.00	503,973.00	503,973.00	-71.6%
TOTAL, FEDERAL REVENUE			0.00	6,707,401.00	6,707,401.00	0.00	1,750,948.00	1,750,948.00	-73.9%
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		6,292,697.00	6,292,697.00		6,883,449.00	6,883,449.00	9.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	90,576.00	0.00	90,576.00	90,576.00	0.00	90,576.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	56,793.00	21,715.00	78,508.00	43,831.00	19,006.00	62,837.00	-20.0%
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	1,068,750.00	1,068,750.00	0.00	356,250.00	356,250.00	-66.7%
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		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	25,374.00	8,329,418.00	8,354,792.00	27,000.00	6,043,240.00	6,070,240.00	-27.3%
TOTAL, OTHER STATE REVENUE			172,743.00	15,712,580.00	15,885,323.00	161,407.00	13,301,945.00	13,463,352.00	-15.2%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	50.00	0.00	50.00	0.00	0.00	0.00	-100.0%
Leases and Rentals		8650	104,875.00	0.00	104,875.00	28,124.00	0.00	28,124.00	-73.2%
Interest		8660	1,508,000.00	228,400.00	1,736,400.00	750,000.00	35,000.00	785,000.00	-54.8%
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	259,625.00	22,071,191.00	22,330,816.00	300,000.00	19,617,244.00	19,917,244.00	-10.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	142,893.00	3,511,643.00	3,654,536.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	2,239,287.00	2,239,287.00	0.00	2,767,235.00	2,767,235.00	23.6%
All Other Local Revenue		8699	650,252.00	3,763,225.00	4,413,477.00	413,744.00	2,810,696.00	3,224,440.00	-26.9%
Tuition		8710	53,120.00	200,000.00	253,120.00	105,550.00	200,000.00	305,550.00	20.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,718,815.00	32,013,746.00	34,732,561.00	1,597,418.00	25,430,175.00	27,027,593.00	-22.2%
TOTAL, REVENUES			30,364,234.00	54,433,727.00	84,797,961.00	30,528,370.00	40,483,068.00	71,011,438.00	-16.3%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	424,708.00	6,262,231.00	6,686,939.00	824,671.00	6,045,322.00	6,869,993.00	2.7%
Certificated Pupil Support Salaries		1200	288,508.00	3,046,678.00	3,335,186.00	527,888.00	2,843,304.00	3,371,192.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	4,468,846.00	2,502,376.00	6,971,222.00	5,964,818.00	1,862,051.00	7,826,869.00	12.3%
Other Certificated Salaries		1900	80,958.00	2,055,530.00	2,136,488.00	67,500.00	1,748,973.00	1,816,473.00	-15.0%
TOTAL, CERTIFICATED SALARIES			5,263,020.00	13,866,815.00	19,129,835.00	7,384,877.00	12,499,650.00	19,884,527.00	3.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	29,611.00	3,244,335.00	3,273,946.00	80,699.00	3,265,679.00	3,346,378.00	2.2%
Classified Support Salaries		2200	586,566.00	1,846,451.00	2,433,017.00	569,977.00	1,635,908.00	2,205,885.00	-9.3%
Classified Supervisors' and Administrators' Salaries		2300	4,104,863.00	2,517,594.00	6,622,457.00	3,735,018.00	752,945.00	4,487,963.00	-32.2%
Clerical, Technical and Office Salaries		2400	3,214,804.00	1,698,552.00	4,913,356.00	3,670,110.00	933,893.00	4,604,003.00	-6.3%
Other Classified Salaries		2900	149,159.00	442,778.00	591,937.00	193,636.00	293,052.00	486,688.00	-17.8%
TOTAL, CLASSIFIED SALARIES			8,085,003.00	9,749,710.00	17,834,713.00	8,249,440.00	6,881,477.00	15,130,917.00	-15.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,003,434.00	4,519,116.00	5,522,550.00	1,346,442.00	3,762,759.00	5,109,201.00	-7.5%
PERS		3201-3202	2,087,815.00	2,348,306.00	4,436,121.00	2,309,111.00	1,763,269.00	4,072,380.00	-8.2%
OASDI/Medicare/Alternative		3301-3302	684,094.00	875,617.00	1,559,711.00	735,269.00	775,316.00	1,510,585.00	-3.1%
Health and Welfare Benefits		3401-3402	2,527,169.00	5,132,613.00	7,659,782.00	3,103,738.00	4,418,919.00	7,522,657.00	-1.8%
Unemployment Insurance		3501-3502	6,814.00	11,466.00	18,280.00	7,627.00	9,289.00	16,916.00	-7.5%
Workers' Compensation		3601-3602	312,744.00	507,470.00	820,214.00	367,361.00	444,692.00	812,053.00	-1.0%
OPEB, Allocated		3701-3702	127,334.00	258,950.00	386,284.00	133,227.00	172,074.00	305,301.00	-21.0%
OPEB, Active Employees		3751-3752	88,280.00	179,194.00	267,474.00	92,235.00	119,150.00	211,385.00	-21.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,837,684.00	13,832,732.00	20,670,416.00	8,095,010.00	11,465,468.00	19,560,478.00	-5.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,500.00	4,500.00	0.00	4,150.00	4,150.00	-7.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500,639.00	758,116.00	1,258,755.00	340,211.00	363,870.00	704,081.00	-44.1%
Noncapitalized Equipment		4400	385,120.00	135,427.00	520,547.00	119,344.00	42,220.00	161,564.00	-69.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals Unrestricted (A)	2023-24 Estimated Actuals Restricted (B)	2023-24 Estimated Actuals Total Fund col. A + B (C)	2024-25 Budget Unrestricted (D)	2024-25 Budget Restricted (E)	2024-25 Budget Total Fund col. D + E (F)	% Diff Column C & F
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			885,759.00	898,043.00	1,783,802.00	459,555.00	410,240.00	869,795.00	-51.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	21,800.00	1,898,163.00	1,919,963.00	0.00	743,250.00	743,250.00	-61.3%
Travel and Conferences		5200	522,201.00	835,990.00	1,358,191.00	466,410.00	615,465.00	1,081,875.00	-20.3%
Dues and Memberships		5300	187,122.00	6,200.00	193,322.00	188,155.00	6,000.00	194,155.00	0.4%
Insurance		5400 - 5450	161,878.00	0.00	161,878.00	183,400.00	0.00	183,400.00	13.3%
Operations and Housekeeping Services		5500	599,185.00	1,316.00	600,501.00	624,475.00	0.00	624,475.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	366,792.00	281,580.00	648,372.00	344,685.00	180,080.00	524,765.00	-19.1%
Transfers of Direct Costs		5710	(103,779.00)	100,004.00	(3,775.00)	(59,900.00)	55,943.00	(3,957.00)	4.8%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	26,711.00	0.00	26,711.00	New
Professional/Consulting Services and Operating Expenditures		5800	5,553,353.00	11,106,264.00	16,659,617.00	4,539,006.00	6,879,079.00	11,418,085.00	-31.5%
Communications		5900	47,340.00	622,745.00	670,085.00	25,957.00	73,075.00	99,032.00	-85.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,355,892.00	14,852,262.00	22,208,154.00	6,338,899.00	8,552,892.00	14,891,791.00	-32.9%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	319,542.00	319,542.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	208,410.00	80,700.00	289,110.00	99,600.00	7,957.00	107,557.00	-62.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			208,410.00	400,242.00	608,652.00	99,600.00	7,957.00	107,557.00	-82.3%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	3,308,037.00	3,308,037.00	0.00	3,123,485.00	3,123,485.00	-5.6%
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	65,184.00	0.00	65,184.00	58,561.00	0.00	58,561.00	-10.2%
Other Debt Service - Principal		7439	298,336.00	0.00	298,336.00	304,959.00	0.00	304,959.00	2.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			363,520.00	3,308,037.00	3,671,557.00	363,520.00	3,123,485.00	3,487,005.00	-5.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,322,527.00)	3,911,265.00	(411,262.00)	(3,782,375.00)	3,318,798.00	(463,577.00)	12.7%
Transfers of Indirect Costs - Interfund		7350	(92,305.00)	0.00	(92,305.00)	(174,373.00)	101,208.00	(73,165.00)	-20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,414,832.00)	3,911,265.00	(503,567.00)	(3,956,748.00)	3,420,006.00	(536,742.00)	6.6%
TOTAL, EXPENDITURES			24,584,456.00	60,819,106.00	85,403,562.00	27,034,153.00	46,361,175.00	73,395,328.00	-14.1%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	414,992.00	0.00	414,992.00	90,576.00	0.00	90,576.00	-78.2%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			414,992.00	0.00	414,992.00	90,576.00	0.00	90,576.00	-78.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,985,861.00)	1,985,861.00	0.00	(1,558,158.00)	1,558,158.00	0.00	0.0%
Contributions from Restricted Revenues		8990	11,000.00	10,030.00	21,030.00	11,000.00	42,624.00	53,624.00	155.0%
(e) TOTAL, CONTRIBUTIONS			(1,974,861.00)	1,995,891.00	21,030.00	(1,547,158.00)	1,600,782.00	53,624.00	155.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,289,853.00)	1,995,891.00	(293,962.00)	(1,637,734.00)	1,600,782.00	(36,952.00)	-87.4%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	271,767.00	248,337.00	-8.6%
4) Other Local Revenue		8600-8799	6,700.00	3,000.00	-55.2%
5) TOTAL, REVENUES			278,467.00	251,337.00	-9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	85,216.00	60,797.00	-28.7%
2) Classified Salaries		2000-2999	3,328.00	0.00	-100.0%
3) Employee Benefits		3000-3999	34,469.00	20,932.00	-39.3%
4) Books and Supplies		4000-4999	41,250.00	1,250.00	-97.0%
5) Services and Other Operating Expenditures		5000-5999	189,450.00	39,385.00	-79.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	120,269.00	120,248.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,796.00	5,725.00	-61.3%
9) TOTAL, EXPENDITURES			488,778.00	248,337.00	-49.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(210,311.00)	3,000.00	-101.4%
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)			(210,311.00)	3,000.00	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	235,637.00	25,326.00	-89.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			235,637.00	25,326.00	-89.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			235,637.00	25,326.00	-89.3%
2) Ending Balance, June 30 (E + F1e)			25,326.00	28,326.00	11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	25,326.00	28,326.00	11.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	306,979.08		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			306,979.08		
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	27.82		
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			27.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			306,951.26		
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	120,269.00	120,248.00	0.0%
Adult Education Program	6391	8590	138,962.00	120,248.00	-13.5%
All Other State Revenue	All Other	8590	12,536.00	7,841.00	-37.5%
TOTAL, OTHER STATE REVENUE			271,767.00	248,337.00	-8.6%
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	6,700.00	3,000.00	-55.2%
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	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,700.00	3,000.00	-55.2%
TOTAL, REVENUES			278,467.00	251,337.00	-9.7%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	30,278.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	54,938.00	60,797.00	10.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			85,216.00	60,797.00	-28.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,328.00	0.00	-100.0%
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			3,328.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	27,941.00	15,599.00	-44.2%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,230.00	876.00	-28.8%
Health and Welfare Benefits		3401-3402	2,917.00	2,583.00	-11.5%
Unemployment Insurance		3501-3502	40.00	30.00	-25.0%
Workers' Compensation		3601-3602	1,979.00	1,404.00	-29.1%
OPEB, Allocated		3701-3702	214.00	260.00	21.5%
OPEB, Active Employees		3751-3752	148.00	180.00	21.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,469.00	20,932.00	-39.3%
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	41,250.00	1,250.00	-97.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			41,250.00	1,250.00	-97.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	500.00	150.0%
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	700.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	188,550.00	38,885.00	-79.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			189,450.00	39,385.00	-79.2%
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	120,269.00	120,248.00	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	2023-24 Estimated Actuals	2024-25 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)			120,269.00	120,248.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	14,796.00	5,725.00	-61.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,796.00	5,725.00	-61.3%
TOTAL, EXPENDITURES			488,778.00	248,337.00	-49.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	190,619.00	120,862.00	-36.6%
3) Other State Revenue		8300-8599	681,826.00	638,247.00	-6.4%
4) Other Local Revenue		8600-8799	9,000.00	5,000.00	-44.4%
5) TOTAL, REVENUES			881,445.00	764,109.00	-13.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	182,062.00	167,215.00	-8.2%
3) Employee Benefits		3000-3999	131,644.00	125,790.00	-4.4%
4) Books and Supplies		4000-4999	14,918.00	7,297.00	-51.1%
5) Services and Other Operating Expenditures		5000-5999	466,312.00	391,367.00	-16.1%
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	77,509.00	67,440.00	-13.0%
9) TOTAL, EXPENDITURES			872,445.00	759,109.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,000.00	5,000.00	-44.4%
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)			9,000.00	5,000.00	-44.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,802.00	19,802.00	83.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,802.00	19,802.00	83.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,802.00	19,802.00	83.3%
2) Ending Balance, June 30 (E + F1e)			19,802.00	24,802.00	25.2%
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	19,802.00	24,802.00	25.2%
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	366,561.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			366,561.12		
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	52.04		
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			52.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			366,509.08		
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	190,619.00	120,862.00	-36.6%
TOTAL, FEDERAL REVENUE			190,619.00	120,862.00	-36.6%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	681,826.00	638,247.00	-6.4%
TOTAL, OTHER STATE REVENUE			681,826.00	638,247.00	-6.4%
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	9,000.00	5,000.00	-44.4%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,000.00	5,000.00	-44.4%
TOTAL, REVENUES			881,445.00	764,109.00	-13.3%
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%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	138,945.00	140,470.00	1.1%
Clerical, Technical and Office Salaries		2400	43,117.00	26,745.00	-38.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			182,062.00	167,215.00	-8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,954.00	46,321.00	-5.4%
OASDI/Medicare/Alternative		3301-3302	13,582.00	12,648.00	-6.9%
Health and Welfare Benefits		3401-3402	61,013.00	60,301.00	-1.2%
Unemployment Insurance		3501-3502	88.00	83.00	-5.7%
Workers' Compensation		3601-3602	3,767.00	3,873.00	2.8%
OPEB, Allocated		3701-3702	2,507.00	1,515.00	-39.6%
OPEB, Active Employees		3751-3752	1,733.00	1,049.00	-39.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			131,644.00	125,790.00	-4.4%
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	13,918.00	7,297.00	-47.6%
Noncapitalized Equipment		4400	1,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,918.00	7,297.00	-51.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,022.00	4,042.00	33.8%
Dues and Memberships		5300	1,000.00	1,000.00	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	4,576.00	3,076.00	-32.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(26,711.00)	New
Professional/Consulting Services and Operating Expenditures		5800	457,686.00	409,960.00	-10.4%
Communications		5900	28.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			466,312.00	391,367.00	-16.1%
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)					
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	77,509.00	67,440.00	-13.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			77,509.00	67,440.00	-13.0%
TOTAL, EXPENDITURES			872,445.00	759,109.00	-13.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,700.00	20,000.00	-53.2%
5) TOTAL, REVENUES			42,700.00	20,000.00	-53.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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)			42,700.00	20,000.00	-53.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			42,700.00	20,000.00	-53.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,863,329.00	1,906,029.00	2.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,863,329.00	1,906,029.00	2.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,863,329.00	1,906,029.00	2.3%
2) Ending Balance, June 30 (E + F1e)			1,906,029.00	1,926,029.00	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	1,906,029.00	1,926,029.00	1.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,905,948.42		
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	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			1,905,948.42		
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					
(G10 + H2) - (I6 + J2)			1,905,948.42		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42,700.00	20,000.00	-53.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,700.00	20,000.00	-53.2%
TOTAL, REVENUES			42,700.00	20,000.00	-53.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,800.00	15,000.00	-44.0%
5) TOTAL, REVENUES			26,800.00	15,000.00	-44.0%
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)			26,800.00	15,000.00	-44.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	90,576.00	90,576.00	0.0%
b) Transfers Out		7600-7629	100,000.00	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			(9,424.00)	90,576.00	-1,061.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,376.00	105,576.00	507.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,293,833.00	1,311,209.00	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,293,833.00	1,311,209.00	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,293,833.00	1,311,209.00	1.3%
2) Ending Balance, June 30 (E + F1e)			1,311,209.00	1,416,785.00	8.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,311,209.00	1,416,785.00	8.1%
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	1,256,496.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	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			1,256,496.26		
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					
(G10 + H2) - (I6 + J2)			1,256,496.26		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	26,800.00	15,000.00	-44.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,800.00	15,000.00	-44.0%
TOTAL, REVENUES			26,800.00	15,000.00	-44.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	90,576.00	90,576.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			90,576.00	90,576.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	100,000.00	0.00	-100.0%
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			100,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(9,424.00)	90,576.00	-1,061.1%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,590,668.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	10,000.00	5,000.00	-50.0%
5) TOTAL, REVENUES			1,600,668.00	5,000.00	-99.7%
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)			1,600,668.00	5,000.00	-99.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,600,668.00	5,000.00	-99.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12.00	1,600,680.00	13,338,900.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12.00	1,600,680.00	13,338,900.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12.00	1,600,680.00	13,338,900.0%
2) Ending Balance, June 30 (E + F1e)			1,600,680.00	1,605,680.00	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,600,680.00	1,605,680.00	0.3%
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	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	1,600,256.36		
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		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,600,256.36		
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 (G10 + H2) - (I6 + J2)			1,600,256.36		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,590,668.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,590,668.00	0.00	-100.0%
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	10,000.00	5,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	5,000.00	-50.0%
TOTAL, REVENUES			1,600,668.00	5,000.00	-99.7%
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%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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					
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%
CONTRIBUTIONS					

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

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	522,000.00	50,000.00	-90.4%
5) TOTAL, REVENUES			522,000.00	50,000.00	-90.4%
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	709,416.00	5,000,000.00	604.8%
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			709,416.00	5,000,000.00	604.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(187,416.00)	(4,950,000.00)	2,541.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	324,416.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			324,416.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			137,000.00	(4,950,000.00)	-3,713.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,790,339.00	12,927,339.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,790,339.00	12,927,339.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,790,339.00	12,927,339.00	1.1%
2) Ending Balance, June 30 (E + F1e)			12,927,339.00	7,977,339.00	-38.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	860,353.00	860,353.00	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	12,066,986.00	7,116,986.00	-41.0%
Workforce Housing Project	0000	9780	*10,000,000.00*		
SCOE Facilities Capital Outlay and Future Expansion	0000	9780	*2,066,986.00*		
Workforce Housing Project	0000	9780		*5,000,000.00*	
SCOE Facilities Capital Outlay and Future Expansion	0000	9780		*2,116,986.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,325,395.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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	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			12,325,395.06		
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 (G10 + H2) - (I6 + J2)			12,325,395.06		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	350,000.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	172,000.00	50,000.00	-70.9%
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			522,000.00	50,000.00	-90.4%
TOTAL, REVENUES			522,000.00	50,000.00	-90.4%
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	2023-24 Estimated Actuals	2024-25 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%
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	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	385,000.00	5,000,000.00	1,198.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	324,416.00	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			709,416.00	5,000,000.00	604.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			709,416.00	5,000,000.00	604.8%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	324,416.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			324,416.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					

Description	Resource Codes	Object Codes	2023-24 Estimated Actuals	2024-25 Budget	Percent Difference
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)			324,416.00	0.00	-100.0%

Description	2023-24 Estimated Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	47.45	47.45	47.45	47.45	47.45	47.45
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	35.62	35.62	35.62	35.62	35.62	35.62
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	83.07	83.07	83.07	83.07	83.07	83.07
2. District Funded County Program ADA						
a. County Community Schools	9.31	9.31	9.31	9.31	9.31	9.31
b. Special Education-Special Day Class	170.70	170.70	170.70	124.80	124.80	124.80
c. Special Education-NPS/LCI	8.26	8.26	8.26	26.25	26.25	26.25
d. Special Education Extended Year	15.39	15.39	15.39	15.39	15.39	15.39
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)	203.66	203.66	203.66	175.75	175.75	175.75
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	286.73	286.73	286.73	258.82	258.82	258.82
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	59,377.16	59,377.16	59,377.16	59,377.16	59,377.16	59,377.16
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						