



## *Budget*

*Fiscal Year 2023-2024*

*Steve M. Tietjen, Ed.D*  
*County Superintendent of Schools*

*Public Hearing*  
*June 12, 2023*

# Merced County Board of Education

Steve M. Tietjen, Ed.D., County Superintendent of Schools

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2023-24 Budget Report  
Fiscal Year July 1, 2023 – June 30, 2024  
Public Hearing June 12, 2023

# 2023-2024 Adopted Budget

Merced County Office of Education

June 12, 2023

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## **EXECUTIVE SUMMARY**

The Merced County Office of Education (MCOE) budget is based primarily on information contained in the Governor's 2023-24 Budget Proposal released on January 10, 2023 and his 2023-24 May Budget Revision released on May 12, 2023. The main sources MCOE relies on for interpretation of the Governor's Budget Proposal and May Revision are School Services of California (SSC), the California Association of School Business Officials (CASBO), Capitol Advisors Group, Ball/Frost Group, LLC, California Department of Education (CDE), California Department of Finance (DOF) and the Legislative Analyst Office (LAO).

### **Governor's May Revision**

In Governor Newsom's introduction to the May Revision, it states, "The last four budgets have emphasized California values while maintaining budget resilience and restraint. The Governor's May Revision continues the commitment to all Californians by emphasizing education, protecting the environment, preparing the state's workers for the next decade, readying the economy for the next made-in-California innovation, and maintaining tens of billions of dollars of investments in much needed infrastructure. The May Revision accomplishes these goals despite further revenue declines since the *release of the* Governor's Budget and significant near-term risks. Due to prudent planning by the Administration and the Legislature, the May Revision holds the line without making significant reductions over the Governor's Budget. However, should broader economic risks materialize, deeper reductions will be necessary." The May Revision includes an additional revised General Fund revenue shortfall of \$9.3 billion after transfers and adjustments, which increases the 2023-24 budget shortfall to \$31.5 billion. The May Revision does not project a recession, but it recognizes the increased risks since the Governor's Budget, including Federal budget instability, higher interest rates, uncertainty of the stability of select financial institutions, and delayed tax receipts.

The additional \$9.3 billion budget shortfall is addressed with plans similar to the January budget proposal, including avoiding reductions of ongoing programs that would have significant programmatic impacts.

The May Revision reflects \$37.2 billion in budgetary reserves. These reserves include: \$23.3 billion in the Proposition 2 Budget Stabilization Account (Rainy Day Fund) for fiscal emergencies; \$10.7 billion in the Public School System Stabilization Account; \$450 million in the Safety Net Reserve; and \$3.8 billion in the state's operating reserve. The Rainy Day Fund is now at its constitutional maximum (10 percent of General Fund revenues) requiring \$2.3 billion to be dedicated for infrastructure investments in 2023-24. The May Revision accelerates the paydown of state retirement liabilities as required by Proposition 2, with \$2.3 billion in additional payments in 2023-24 and approximately \$5.1 billion projected to be paid over the next three years.

### **Proposition 98 K-14**

Adopted by state voters in 1988, Proposition 98 (Prop. 98) sets in the State Constitution a series of complex formulas that establish the minimum funding level for K-12 education and community colleges from one year to the next. This target level is determined by prior-



year appropriations that count toward the guarantee and (1) workload changes as measured by the change in average daily attendance (ADA), and (2) inflation adjustments as measured by the change in either per capita personal income or per capita state General Fund revenues, whichever is less.

The May Revision projects the Prop. 98 guarantee at \$106.8 billion in 2023-24. The Guarantee continues to be in a Test 1 for all years 2021-22 through 2023-24. This means that the funding level of the Guarantee is equal to approximately 38.5 percent of General Fund revenues, plus local property tax revenues. The decrease in revenues projected for fiscal years 2021-22, 2022-23, and 2023-24 results in a corresponding decrease in resources for K-14 schools. Proposition 98 is estimated to be \$110.6 billion in 2021-22, \$106.8 billion in 2022-23, and \$106.8 billion in 2023-24, representing a three-year decrease in the minimum Guarantee of \$2 billion below the level estimated in the Governor's Budget. These funding levels include property tax increases of \$15 million in 2021-22, \$767 million in 2022-23, and \$201 million in 2023-24.

### **Local Control Funding Formula & Local Control Accountability Plan**

The May Revision proposes a LCFF cost-of-living adjustment (COLA) of 8.22 percent.

Further, the May Revision includes \$80.0 million ongoing Proposition 98 General Fund to augment LCFF funding for county offices of education, who serve students in juvenile court and other alternative school settings. LCFF for the MCOE replaced unrestricted Revenue Limit funding, restricted Court & Community School Revenue Limit funding and restricted funding received through many categorical programs. For the MCOE, the LCFF target funding amount is less than 16% of our total budgeted operating revenue. The County Office LCFF provides for two grants. The first is the county operations grant for COE operations and countywide services. The second is the alternative education grant for the Court and Community School programs.

MCOE operates two charter schools, Merced Scholars Charter School, and Comeback Charter School, both charter schools LCFF will be increased by COLA.

By June 30, 2023, the MCOE and our charter schools will need to adopt Local Control Accountability Plans (**LCAPs**) using the LCAP template and expenditures tables approved by the State Board of Education.

### **Public School System Stabilization Account and Cap on Local Reserves**

The Governor outlined increases to reserve accounts, including the Public-School System Stabilization Accounting (Proposition 98 Rainy Day Fund/(PSSSA)). At the May Revision, the share of General Fund revenues attributable to capital gains have increased, causing required PSSSA deposits (and the PSSSA balance) to increase from \$8.5 billion to a total of approximately \$10.7 billion. This balance reflects the PSSSA reaching its constitutional cap in the 2023-24 fiscal year. The current law of a cap of 10 percent on school district reserves in fiscal years immediately succeeding those in which the balance in the PSSSA is equal to or exceeds 3% of the total K-12 Prop. 98 guarantee, is triggered for 2023-24. The reserve cap does not apply to County Offices.

### **Special Education**

The 2023-24 May revision proposes limiting the amount of additional funding Special Education Local Plan Areas (SELPAs) are allowed to retain for non-direct student services before allocation to member LEAs. The Special Education Base Rate is increased by COLA of 8.22%, resulting in a 2023-24 base rate of \$887.40 per ADA.

### **Federal Funding**

Federal funding allocated to states for educational purposes continue to flow to LEAs.

### **Additional State Funding Changes– not mentioned above**

- Approximately \$2.5 billion reduction in 2022-23 to the Learning Recovery Emergency Block Grant.
- Approximately \$607 million reduction in 2022-23 to the Arts, Music and Instructional Materials Discretionary Block Grant, increasing this reduction to \$2.5 billion.
- Approximately \$119.6 million (one-time) increase to implement the Stronger Connections Program which provides grants to high needs schools to support school climate and safety.
- Approximately \$20 million (one-time) increase for the Bilingual Teacher Professional Development Program which provides competitive grants to LEAs to increase the number of teachers with a bilingual authorization.
- \$7 million (one-time) increase to provide competitive grants for LEAs to implement the restorative justice best practices that will be developed and posted on the CDE's website by June 1, 2024.
- \$300 million (ongoing) increase to create an LCFF Equity Multiplier intended to close opportunity gaps.
- \$250 million (one-time) increase to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program.
- \$100 million (one-time) increase for LEAs to provide high school seniors with cultural enrichment experiences.
- The delay of the \$550 million in planned support from 2023-24 to 2024-25 for the California Preschool, Transitional Kindergarten (TK) and Full-Day Kindergarten Facilities Grant Program.
- \$100 million decrease in planned support for the School Facility Program which provides funding for new construction and modernization.

### **MCOE Budget Details**

MCOE continues to closely monitor budgeted revenues and expenditures and aligns funding and expenditures to program priorities. The projected deficit spending since MCOE's 2022-23 2<sup>nd</sup> Interim budget has increased by \$3.8 million. MCOE uses beginning fund balances for one-time expenses including facility maintenance projects and information technology devices.

Health and Welfare rates experienced a 6% to 9% increase over last year. In 2019-20 range of change increased to 6% to 9%. In 2021-22 and 2022-23, the Merced area rate of change increased only slightly by 1% to 4%. MCOE has a hard cap for the employer paid portion of their health and welfare benefits.

Contract negotiations between MCOE and Merced County Office Teachers Association (MCOTA), which represent certificated staff are settled for 2022-23 and 2023-24.

The negotiations with California School Employees Association (CSEA), are settled for 2022-23 and 2023-24.

In addition, MCOE and CSEA 856 A&B, representing Head Start certificated and classified staff are currently negotiating a monetary settlement for 2023-24.

For the planning and preparation of the 2023-24 budgets, we have used the best-known information available to us at the time of compilation. The majority of the MCOE budget was prepared using the Governor's January Budget proposal and some aspects of his May Revision. The constitutional deadline for legislators to pass a State Budget is June 15<sup>th</sup>. A review of this budget will be conducted after the impact of the State Budget is known. A complete update of these changes will be reported during our 1<sup>st</sup> Interim reporting process.

**Merced County Office of Education  
Resource Summary  
Adopted  
Fiscal Year 2023-2024**

**6/12/2023**

**Operating Funds 01, 09, 11, 12**

	Beg Balance	Revenue	Expense	End Balance
<b>BOARD &amp; SUPERINTENDANT</b>				
Board & Superintendent	-	878,593	878,593	-
Communication Dept & Other	288,055	1,156,642	1,368,550	76,147
<b>TOTAL</b>	<b>288,055</b>	<b>2,035,235</b>	<b>2,247,143</b>	<b>76,147</b>
<b>BUSINESS SERVICES &amp; HR</b>				
Internal Support		648,597	12,989,470	-
-Indirect Charges			(12,467,029)	-
Maintenance & Operations	655,503	1,320,808	5,835,595	-
-M & O Allocations			(4,024,335)	-
District Business Services		4,363,994	4,363,994	-
MCOE Other & Debt Service	6,313,455	2,526,288	1,663,540	7,467,410
<b>TOTAL</b>	<b>6,968,958</b>	<b>8,859,687</b>	<b>8,361,235</b>	<b>7,467,410</b>
<b>EDUCATIONAL SERVICES</b>				
After School Program ASES	91,424	6,220,399	6,220,399	91,424
Charter Schools	1,191,261	7,064,916	7,585,433	670,744
Juvenile Court & Community Schools	2,689,841	11,413,945	11,993,883	2,109,902
Adult Education	199,592	1,287,156	1,284,556	202,192
College & Career/ROP	2,208,881	6,856,636	7,694,222	1,371,295
District Support Services	442,858	2,096,628	2,096,628	442,858
ES Other Grants & Contracts	102,900	779,657	703,321	179,236
Outdoor Education (JLB)	202,887	1,809,885	1,809,885	202,887
Migrant Services	4,849	9,678,173	9,678,673	4,349
Continuous Improvement	470,895	5,556,320	5,256,320	770,895
Differentiated Assistance	595,765	691,667	383,211	904,221
Leadership and Systems	52,228	770,394	770,394	52,228
<b>TOTAL</b>	<b>8,253,380</b>	<b>54,225,776</b>	<b>55,476,925</b>	<b>7,002,231</b>
<b>SPECIAL EDUCATION</b>				
Special Education	3,685,784	43,879,818	45,738,875	1,826,727
SELPA	-	1,246,879	1,246,879	-
Transportation	-	6,980,965	6,980,965	-
Infant	1,228,303	5,693,848	6,531,264	390,887
Mental Health	666,443	1,373,524	1,373,524	666,443
Sp Ed Other Grants & Contracts	3,014,661	4,375,816	4,747,375	2,643,102
<b>TOTAL</b>	<b>8,595,192</b>	<b>63,550,850</b>	<b>66,618,882</b>	<b>5,527,160</b>
<b>EARLY EDUCATION</b>				
EESP	314,981	35,737,227	35,737,227	314,981
Family Resource Council	37,867	704,656	704,656	37,867
HEAD START	91,653	18,868,788	18,876,569	83,872
<b>TOTAL</b>	<b>444,502</b>	<b>55,310,671</b>	<b>55,318,452</b>	<b>436,721</b>
<b>TOTAL MCOE</b>	<b>24,550,087</b>	<b>183,982,219</b>	<b>188,022,637</b>	<b>20,509,669</b>

**BUDGET NARRATIVE**  
**By DEPARTMENT AND PROGRAM**  
**FISCAL YEAR 2023-24**

The Merced County Office of Education (MCOE), as an educational leader of the central valley and trusted community partner, provides innovative and high-quality programs which transform the social and academic achievement of students through collaborative partnerships, accountable leadership, and inspired personnel. The MCOE provides services to twenty school districts with a total K-12 enrollment of approximately fifty-nine thousand students. MCOE operates education programs for special populations of students and manages many programs with education related objectives.

Services provided to districts include administrative, fiscal, personnel related, technology, educational technology, educational television, curriculum, professional development, leadership training, Education Specialist Intern Program for current Special Education teachers, Multiple Subject Intern Program, Teacher Induction Program (TIP), Clear Administrative Services Credential Program (ADMIN KEYS), Special Education services, Foster Youth Coordinating services, and governmental relations.

Educational programs operated for special populations of students are three-county regional Migrant (Merced, Stanislaus, and Madera), Special Education, Regional Occupational Program, Valley Community School, Juvenile Court School, Workforce Investment Act Youth Programs, Merced Scholars Charter School, Come Back Charter School and Head Start/Early Head Start.

Programs with educational related objectives include child care subsidy programs (for CalWORKS recipients and other financially eligible families), a multitude of child care and workforce support services, a six-county regional California Preschool Instructional Network and Foster Youth Services Coordinating Program (FYSCO), Quality Rating and Improvement System (QRIS). Other education-related grant programs supporting business-education partnerships, the work of the Family Resource Council, California student opportunity and access program (CALSOAP), outdoor school, and an after-school program.

The MCOE operates over 120 sites housing students and staff. MCOE's main administrative complex located at 632 W 13<sup>th</sup> Street, houses the Superintendent, Human Resources, Business Services, and other various administrative offices as well as an educational technology center and a print shop. The MCOE has an ancillary administrative complex on Cooper Ave., which houses Information Technology, Maintenance, Operations and Transportation and a warehouse as well as Special Education program staff. The MCOE's downtown Professional Development Center located in the Mondo building, includes a large training center, historic lobby entrance and the two upper floors which include breakout and conference rooms, as well as staff offices for Communications, Continuous Improvement, District Services and Leadership and Systems. MCOE's purchase and recent remodel of the Thorington building in downtown Merced will provide expanded services to the community. A few of the MCOE Programs housed in this

building include the Family Resource Council, EMPOWER program, and Foster Youth Coordinating Services. In addition, the Merced County Behavioral Health Department, will operate their Student Resiliency Center.

### **BOARD OF EDUCATION AND SUPERINTENDENT**

The Merced County Superintendent of Schools (Superintendent) submits MCOE's budget, Local Control Accountability Plan (LCAP), property acquisition, textbook adoptions, media material purchases, and other selected matters to the Merced County Board of Education (Board) for approval. The Board serves as the Appeal Board for student expulsions and inter-district attendance denial appeals. The Board serves as the Virginia Smith Board of Trustees that oversees and manages a scholarship fund and development and disposition of the 648 acres of property south of the University of California Merced (UC Merced) campus. In 2017 Virginia Smith Trust leased over five hundred acres of the land to Forebay Farms, which in turn planted almond trees. The Board also serves as Trustees for the Cyril Smith Scholarship Trust, which administers scholarships to students of the Merced area.

The Superintendent provides general administrative and executive functions for the organization and employs over 1,300 staff. The Superintendent represents education to the public in Merced County and engages in collaborative efforts to improve education in the central valley. Discretionary Local Control Funding Formula (LCFF) dollars fund the County Board and Superintendents budget. Expenses of the Superintendent are not included in the indirect costs charged to programs.

The **MCOE Communications Department** oversees several distinctly related programs of the MCOE as well as publicity and communications support for the Merced County school districts. Communications manages Special Events, the Office of Public Affairs, Website, and social media, the Printshop and Merced Educational Television (METV). METV is an award-winning video production program that serves internal and external clients, along with programming and managing the Public Access, Education and Government (PEG) TV stations in Merced County. The educational TV channel, METV broadcasts programming in Merced County through Comcast, along with a livestream on the MCOE website. METV's video production team creates video, audio, and multimedia content for internal and external clients along with covering student and community events for broadcast on METV and through social media. The Printshop offers full-service print and graphic design services including wide-format printing on paper and vinyl, spiral-bound booklets, NCR forms, business cards and much more. The Office of Public Affairs processes requests for public information, media inquiries and produces the annual education report, the employee newsletter, press releases, news media packages, and content for MCOE's social media on Facebook, Instagram, and Twitter. Special Events coordinates student events such as the Academic Decathlon, Pentathlon, Spelling Bee, Seal of Biliteracy, History Day, Writing Festival, and more. Special Events also include the County Employee Recognition Program-Excellence in Education and Superintendent Events like Annual Education Report and Kickoff.

## **BUSINESS SERVICES & HUMAN RESOURCES**

**Internal Support Programs** cover human resources and business services provided to MCOE. These services are funded by an “indirect” fee, which is charged to each operational program and is like overhead expenses. Indirect covers the duties that are necessary to the continued functioning of MCOE but cannot immediately be associated with the specific programs by an exact expense. They are services that support all MCOE programs.

**Human Resource (HR)** is a separate department which directly reports to the Superintendent. The HR budget is classified as an internal support program and therefore, is included in the indirect budget. The HR department administers all HR and labor relations functions. These include personnel services for MCOE employees (includes classified, certificated, management, full-time and part-time). HR processes, MCOE’s health insurance benefits, retiree benefits, Leadership training for MCOE staff. The HR department also manages finger printing services and credentialing services for MCOE as well as the twenty school districts.

The **Business Services** department provides accounting, budgeting, personnel, and information technology services to the various programs of MCOE. Business Services provides to the twenty school districts within Merced County advisory, financial services, payroll processing and technology services. In addition, Business Services, in cooperation with Educational Services, supports the school districts in developing their Local Control Accountability Plans (LCAPs). The County Superintendent of Schools is responsible for the approval of Merced County school districts’ LCAPs.

The **Accounting Services** branch of Business Services manages the overall budgeting and accounting for MCOE’s \$188.0 million plus operating budget. The office disburses payment for the various goods and services of MCOE and in addition posts the receipt of funds. They review proposed purchases and personnel actions to ensure budget controls are maintained. The office also prepares the annual budget, first and second interim reports, unaudited actuals and other federal and state financial reports as required.

The **Facilities/Support Services/Transportation** branch of Business Services provides various facility related support functions for MCOE. Services provided include, but not limited to, building and grounds, routine maintenance, student and adult transportation, vehicle maintenance for a fleet of approximately 225 vehicles (vans and cars) and custodial support to the main complex and other MCOE sites in the county. The services are funded primarily from charges to departments using a maintenance and operations and facility upkeep expense allocation method. These services support all MCOE programs, and some services are charged on an as needed basis. The Facilities/Support Services and Transportation branch also includes management of the Purchasing and Warehouse unit. This office procures supplies, equipment, and services for MCOE. Included in these purchases is the yearly Standard School Supply bid for discounted and bulk purchase of standard supply items for MCOE and smaller school districts. They provide record storage, fixed asset inventory management, safety, and environmental compliance.

The **District Business Services** branch of Business Services provides financial advisory services to school districts in the county. The level of service provided depends upon the size of the district and expertise of district business staff. In general, the office provides an oversight and review function of the various district financial programs with general fund budgets ranging from \$1.7 million to \$256.6 million with total expenditures of over \$1.1 billion. MCOE acts as an intermediary between the state and school districts on financial matters, reviewing and/or assisting districts in report preparation and attendance reporting. Staff performs revenue calculations for all the districts. AB1200 has dramatically increased the oversight responsibility of MCOE, especially during volatile economic periods. All district budgets are formally reviewed and approved three times each fiscal year. Additionally, districts are evaluated on a continuing basis for “going concern” status. Two smaller school districts, within the county, contract with MCOE to receive business type services.

The **District Services Payroll** branch of District Business Services is responsible for reviewing all payroll transactions, processing supplemental and end-of-month payrolls, preparing and transmitting deposits, financial reports for Federal and State income tax withholding, State Teachers Retirement System (STRS), Public Employees Retirement System (PERS), Federal Insurance Contributions Act tax (FICA), Medicare, State Unemployment Insurance (SUI); facilitating in-service training for district payroll personnel, and providing support to all 20 school districts in Merced County, as well as MCOE’s internal payroll staff. This team issues W-2s for more than 13,000 full-time employees, substitutes, and part-time employees. Total gross payroll in 2022 exceeded \$488 million.

The **Information Technology Services (ITS)** branch of Business Services serves MCOE and the twenty school districts. All school districts in the county rely entirely on MCOE’s on-line, real-time data processing system for budgeting, accounting, and warrant processing. The system also supports a human resource, position control, and credential monitoring system for MCOE and school districts. ITS currently supports both a Local Area Network (LAN) and Wide Area Network (WAN) and is the operational hub of internet access for the districts in the county. MCOE’s website address is [www.mcoe.org](http://www.mcoe.org). Access from this website is available to other school-related sites. ITS participates in the E-Rate funding process and provides technology support, cyber-security training, consultation services, firewall services, intrusion detection/intrusion prevention support, data, and voice communication support for MCOE and all the 20 school districts within Merced County.

## **EDUCATIONAL SERVICES**

The Educational Services department is composed of the following programs: Student Programs, College and Career, Migrant Education, District Support Services, Continuous Improvement, and Leadership and Systems.

**Student Programs** include Valley Community School, Juvenile Court School, Merced Scholars Charter School, and Come Back Charter School.



**Valley Community School** is a Western Association of Schools and Colleges (WASC) accredited educational option for students who are referred by local school districts, parents, and the Merced County Probation Department. There are campuses in Merced, Atwater, and Los Banos. In addition to the campus-based program, an Independent Study program is offered to students in need of an alternative schedule. Valley Community Schools provides a Multi-Tiered System of Support (MTSS) to meet the needs of the whole child for all students. The MTSS addresses academic, behavioral, social-emotional, and basic foundational supports for all students based on need. The curriculum aligns with CA State Standards. Career Technical Education courses and services are provided through the Merced County Regional Occupational Program (ROP) and are available on every campus. Students enrolled in Valley Community Schools can participate and compete in the Academic Decathlon, the Merced County Writing Festival, and the ROP Award of Excellence. To provide a solid foundation for the academic program, a restorative practices model and Positive Behavior and Intervention Support (PBIS) system has been implemented for all Valley Community Schools and programs. A variety of support services are also available for students including college and career advisement services provided by Academic Counselors and Career Technicians; Foster Youth services; crisis intervention services; parenting classes; and other services to ensure students receive the support they need to be successful during and after high school. Valley Community School has implemented 1:1 technology devices for students.

**The Juvenile Court School** is in operation year-round and operates in the Merced County Juvenile Justice Correctional Complex. A specific course of study is assigned according to each student's individual academic needs. Currently, there is a long-term Academy Camp and short-term Detention Center. The average stay in the classroom for students varies dependent upon their court appointed time in Juvenile Hall. Each classroom contains a maximum of fifteen students. The small classes allow students more individualized attention and help to ensure a safe learning environment.

**Merced Scholars Charter School** is Western Association of Schools and Colleges (WASC) accredited and serves students in grades TK-12 within Merced County as well as adjacent counties. The program is designed for families striving for academic excellence for their students in a personalized learning environment and for a seamless transition into post-secondary education. The program and curriculum are aligned and compliant with all state testing requirements. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. An Individualized Learning Plan (ILP) is established between parent, student, and teacher at the onset of the school year and reviewed regularly to ensure each student's academic, career and post-secondary goals are met. The school also offers a variety of instructional strategies and activities including extracurricular activities related to leadership development, career and college exploration, and enrichment opportunities. A strong partnership with Merced Community College exists to ensure students can also begin college coursework during their high school program to transfer to a post-secondary institution. Career Technical Education courses and services are provided through the Merced County Regional Occupational Program (ROP). A Dual Language Immersion (DLI) program is offered in the Spanish and Hmong target languages beginning with grades TK-First.

The DLI program is a classroom-based elementary school, eventually serving over five hundred students in grades TK-6 at full implementation.

**The Come Back Charter School** began operations in the fall of 2018 and is an independent study program for students eighteen and older. The independent format of study includes flexible hours to accommodate work and day care responsibilities, individualized learning plans with a mix of online course work, presentations and general instructions, college and career readiness programs and counseling services.

**College and Career** programs within ES include, the Regional Occupational Program (ROP), The Regional Occupational Adult Program, The EMPOWER Program, The California Student Opportunity, and Access Program (Cal-SOAP), the Foster Youth Services Coordinating Program, and the Phoenix Project.

**The Regional Occupational Program (ROP)** provides high quality career technical education through a wide variety of specialized courses of which several are UC a-g approved. At the heart of the ROP is the belief that students learn by doing. Many students experience the "real world" by training in the local community. ROP partners with more than five hundred local businesses and agencies for on-the-job skills training and experience. Instructional services are provided to youth and adults. ROP has collaborative partnerships with high school districts in Merced County, and with Merced County agencies including Human Services Agency (HSA) and the Workforce Investment Board. Class offerings are based on local and regional industry needs.

All students enrolled in ROP classes create an employability portfolio. Students also can have a one-on-one interview with a businessperson. Career Industry Day, organized within career pathways and offered as a countywide career activity, is organized, framed and facilitated by ROP teachers and career technicians. Career Industry Day provides opportunities for students to explore local labor market needs and network with local business leaders, as well as with representatives from higher education institutions.

**The Regional Occupational Adult Program** is accredited by the Council on Occupational Education and is funded primarily through a contract with Human Services Agency (HSA) and the Gateway Adult Education Network. The program serves adult students seeking to gain technical skills to obtain employment. Adult instructors teach the students employment skills needed to be successful in their career choice. Upon successful completion of a course, students will receive a Certificate of Completion and may also obtain industry recognized credentials.

**The EMPOWER Program** provides comprehensive, long-term services to low-income, at-risk, out of school youth ages 16-24. The four major themes of the program are 1) improving education achievement, 2) preparation for and success in employment, 3) supportive services, and 4) services intended to develop the potential of youth as citizens and leaders. The program's vision is to empower young adults through self-knowledge of skills, interests,

aptitudes, awareness of options, decision-making opportunities, accountability, education, training, and employment.

**The California Student Opportunity and Access Program (Cal-SOAP)** provides peer mentoring, college and career technical advisement, college access and admissions counseling, grant application advisement, SAT/ACT test preparation, college tours, and financial aid workshops in order to make education beyond high school accessible to all students throughout Merced County. Cal-SOAP strives to raise the achievement levels of low-income students from geographic regions with documented low-eligibility or college participation rates and those who may be the first in their family to attend college.

**Foster Youth Services Coordinating Program (FYSCP)** is designed to assist students who are placed in State Licensed Group Homes and Foster Homes. The Foster Youth Services Coordinating Program assists Merced County foster children, and associated agencies and programs, to establish appropriate placements and to coordinate instruction, counseling, tutoring, mentoring, vocational training, emancipation services, training for independent living, and other related services. The FYSCP also provides school districts, and other foster youth related agencies and programs, with trainings regarding trauma, foster youth educational laws, regulations, and advocacy. The program goals are to stabilize foster care placement and enhance academic success by assisting in the improvement of academic achievement and reducing disciplinary problems, juvenile delinquency, truancy, and student dropout rate.

The **Phoenix Project** is funded by Merced County Probation to provide educational and vocational assessment, career planning, and career technical education for adults referred by Probation.

**Migrant Education Program (MEP)**, Region III, is a federally funded, state operated and authorized program under Title I of the Elementary and Secondary Education Act (ESEA) which was originally authorized in 1965. Since then, the act has been reauthorized several times and has included the Improving America's Schools Act (IASA) of 1994, the No Child Left Behind Act of 2001, and the Every Student Succeeds Act (ESSA) of 2015. Funding for the 2023-2024 school year is based on an estimate based on the higher student counts between 2020-21 and 2021-2022 for each category of the MEP funding formula in the counties of Madera, Merced, and Stanislaus.

MCOE receives the grant funding from the California Department of Education/Migrant Education Office, enabling MCOE and districts to enter into formal agreements to provide supplemental instructional and support services to migrant students in the three-county region.

The MCOE Migrant Education funding supports three primary components: Regular School Year School Instruction, Summer School, and Management & Centralized Support Services. Within the management and centralized service component there are seven subsidiary components including: administration, elementary level instructional services, secondary level instructional

services, parent participation, preschool services, identification and recruitment and health services.

Migrant Education /Region III distributes the funding allocation through direct funded services which utilizes staff that are employed by MCOE and through a small number of districts who employ their own instructional staff and receive reimbursement for their share of supplemental instructional services. This method allows smaller districts flexibility in providing services to migrant students by co-funding staff and/or providing alternative instructional program services.

Qualifying students from ages 3-21 generate program funding for MEP. This is accomplished through the Identification and Recruitment (I & R) services. Instructional and support services continue to be negotiated with school districts, in accordance with student assessment data, local funding sources, and with an emphasis on serving “Priority for Services” students (students who have failed a state assessment and have had their education interrupted in the last twelve months). Other migrant students are also served based on similar risk factors. Program services to secondary students continue to be a high priority with Migrant Education hiring staff, to provide instructional services and academic counseling to enable migrant students to graduate from high school and seek post-secondary options. Counseling services are provided by Youth Outreach Specialists in each county to out-of-school youth (18–21-year-olds). They assist these youths in obtaining their GED and re-directing students to enroll into diploma granting alternative programs.

Services for preschool children, ages three through five prepare students for enrollment into kindergarten. Priority is given to those preschoolers who are not enrolled in other preschool services. Additionally, Migrant Education /Region III collaborates with Migrant Head Start services in Madera, Merced, and Stanislaus counties to provide additional site and home base experiences to ensure migrant students are prepared for kindergarten. Through continued augmented funding, the Family Biliteracy Project will serve twenty preschool age children and their families residing in the state operated migrant housing center. The primary goals are to engage the migrant family into the school community, use the family’s first language to teach literacy strategies and provide adult/parenting education.

Migrant Education/Region III and the forty-seven partnering districts continue collaborating to provide summer instructional services to ensure the success of migrant students. Region III provides instruction in the summer through a combination of site and home-based models for those students not attending summer school. At the elementary and middle school levels, the region has entered partnerships with UC Merced and the California State University at Stanislaus to provide summer writing and STEM based academies. At the secondary level, the Region collaborates with Fresno State, Channel Islands and Sacramento State to offer students a residential experience in areas of leadership, performing arts and academic preparation. In addition, for nearly 30 years, the Region has collaborated with Merced Union High School District and the Central Valley Opportunity Center (CVOC) to provide a full day summer school for over 125 students focused on credit recovery along with a robust student leadership and

development program. Additionally, twenty secondary migrant students participate in a yearlong civic engagement program that concludes with a one-week residential summer experience in Washington D.C. The Region also participates in the federal Binational Teacher Exchange Program. This program permits the Region to bring teachers from Mexico to the area and serve as team teachers in migrant sponsored summer instructional programs, aid migrant students in the recovery of their cultural values and traditions, promote parental involvement and engagement at the school sites. For summers of 2019-2023, the program will be postponed due to COVID.

The Region continues to expand services to Migrant students and families. Additionally, the Region is expanding its partnerships by working closer with local agricultural companies in the identification of eligible migrant families, Spanish speaking Radio Stations, local city governments for promotion of MEP services, non-profit agencies providing parent leadership trainings, and more.

The **Continuous Improvement program** and its staff provide support to MCOE and the twenty school districts, through the implementation of the Common Core State Standards (CCSS) for English Language Arts and Mathematics, Next Generation Science Standards (NGSS), and the History and Social Science (HSS) Standards. These standards provide a framework and progression for content that supports student learning through rigorous and relevant instructional opportunities. The implementation of Common Core will ensure students are college and career ready. This shift has directed MCOE's ES' staff in the support of paraprofessionals, teachers, and administrators across the county through ongoing professional development and coaching to meet the demands of this complex set of standards and assessments. MCOE staff continues to focus efforts on assistance and support for English Learners and works closely with schools towards meeting state and federal academic and language proficiency targets. The Continuous Improvement team along with District Support Services works with District Fiscal Services to provide direction and support to Merced County school districts in their planning, writing and approvals of the LCAP. The district Local Control Accountability Plan (LCAP) describes how districts will spend state dollars in eight priority areas as designated by the State of California.

In conjunction with the implementation of the California School Dashboard, the State of California has implemented a statewide system of support designed to provide progressive tiers of targeted assistance to eligible districts and added transparency requirements for Local Education Agencies (LEAs). The MCOE in conjunction with the California Collaborative for Educational Excellence (CCEE) and the California Department of Education (CDE) are integral components of the statewide system of technical support.

The Continuous Improvement program provides a variety of **Professional Development** opportunities for paraprofessionals, teachers, and school administrators to learn more about their craft and developments in education. The program provides ongoing training, workshops, informational services and school monitoring and accountability services to assist schools in their implementation of California's State Standards, the next generation of assessments, and

cycles of continuous improvement. Ongoing coaching and leadership training are provided to support deep levels of implementation of district and state initiatives. The unit also provides teachers and administrators multiple venues for collaboration, communication, and networking to support and sustain curriculum and instruction, leadership development and assessments for English Learner students from transitional kindergarten through 12th grade. We are committed to increasing student academic achievement through district, region, and state professional development programs. In the upcoming year, we will increase our support in School Library Services with a focus on connecting literacy across content areas through school library media departments.

The **Educational Technology Center** provides a variety of technology training for district staff to support 21<sup>st</sup> century teaching and learning. This upcoming year districts will be able to get training in all aspects of Google, Green Screen on the iPad, iMovie, Adobe Illustrator (beginner through manipulating artwork), Adobe InDesign, and Adobe Photoshop. We also offer training on numerous devices including Makey Makey, Ozobot, 3Doodler start, 3Doodler create+, and WeDo 2.0. Support is also provided directly to a district in any aspect of educational technology that is needed to support a district's technology efforts.

**State and Federal Program Support and School Improvement assistance** is provided to all twenty of the Merced County school districts as well as additional contracted services to the smaller districts. Merced County's school districts range in size from over 10,550 ADA down to less than 100 ADA. Support can include applying for grants as a consortium which allows for economies of scale when the small districts collaborate with the MCOE efforts. When districts in Merced County are required to follow the State and Federal requirements for **Local Control Accountability Plan development (LCAP), Differentiated Assistance (DA) or Continuous Support and Improvement (CSI)**, they can contact the Continuous Improvement team for support. Staff can assist districts and schools with a cycle of learning, data analysis, writing or editing site or district plans, provide strategies for implementation and monitoring of their plans, and/or participate in ongoing instructional coaching and classroom visits to ensure effective practices are integrated systemically into district schools. The State and Federal Program Support department has expanded recently to provide support to school districts in the implementation of the **California Community Schools Partnership Program, Expanded Learning Opportunities Programs**, and many **Social Emotional Learning Programs** in conjunction with many state initiatives to support whole child development.

**District Support Services** provides support to districts in Merced County and operates programs which enhance the educational experiences of students.

The **Education Specialist Intern Program** and the **Multiple Subject Intern Program** are two credential programs that allow current Special Education and General Education teachers who have not obtained their credential the opportunity to finish this work. Courses start with Pre-Service sessions that lead into the actual intern Program. This is a two year program that offers guidance from a mentor as well as a field supervisor. The **Teacher Induction Program (TIP)** is available to all school districts in Merced County and services approximately 130 first- and

second-year teachers. The goal of TIP is to develop high-quality teachers who can meet the academic learning needs of all TK-12 students. The TIP program provides support and assessment to new teachers through professional development seminars, Mentors, materials, and in-kind district assistance and training. Under the provisions of SB 2042, after completion of the TIP requirements, new teachers are then recommended by the MCOE TIP Program Coordinator for a Clear Credential. The **Education Specialist Intern Program** is a new credential program that allows current Special Education teachers who have not obtained their credential the opportunity to finish this work. Courses start with Pre-Service sessions that lead into the actual intern Program. This is a two-year program that offers guidance from a mentor as well as a field supervisor. The department also has two administrative programs for those who are interested in a pathway to administration. Once a person receives their first administrative job, they are then eligible to join the **Clear Administrative Services Credential Program known as ADMIN KEYS**, which is assisting beginning administrators in their administrative credential.

The **Camp Green Meadows Outdoor School** provides the students of Merced County an opportunity to enjoy the beauty of the Sierras while learning science and life skills through direct experiences in the natural environment of the Sierra National Forest and Yosemite National Park. The curriculum integrates the Next Generation Science Standards into thematic instruction that emphasizes nature. Programs are tailored to the participant grade level from early primary through adult, with fifth and sixth grade students being the most frequently served. Provided in conjunction with the elementary programs are high school leadership programs, professional development for classroom teachers, and a naturalist-internship program. When not providing school programs, the facility provides service and support for a variety of educational, spiritual, and recreational retreats and conferences serving both students and adults of diverse cultures and abilities.

The **After School Student Education: Teamwork for Success (ASSETS) Program**, a collaborative expanded learning program with school districts, and community organizations to coordinate, integrate, and enhance academic and enrichment opportunities for students after school. The ASSETS began in 2006 with thirty sites to a total forty-four sites in 2022. The ASSETS program is committed to providing a safe and enriching after school environment. This year, ASSETS served more than 3,440 students in Merced County.

**Leadership and Systems** assists educational systems that are going through transformational change and are adapting to the diverse needs of the 21<sup>st</sup> century learners. The support includes Multi-Tiered System of Supports (MTSS); Positive Behavioral interventions Support (PBIS); Social Emotional Learning (SEL); Tobacco-Use Prevention Education Program (TUPE). Leadership and Systems will utilize a variety of resources to address the specific needs for students, teachers, administrators, and districts.

The Leadership and Systems program is committed to providing districts and programs with the highest quality training in leadership. The program supports the following trainings: Leadership Challenge, Cognitive Coaching, Adaptive Schools, Having Hard Conversations, Fierce Conversations, and Individualized Leadership Support.

Health and Wellness helps build a successful foundation that supports students, teachers, and administrators both personally and academically. Leadership and Systems **Health & Wellness (Social Emotional Learning SEL)** supports district and school staff, with social emotional learning, building relationships, community building activities, and increased access to mental health/wellness services. When we are equipped with social-emotional skills, we are better able to learn and contribute to a positive school and community climate.

## **SPECIAL EDUCATION**

Special Education is specially designed instruction to meet the unique needs of individuals whose educational requirements cannot be met with modifications in the general education classroom. Special education services are available to students who meet the eligibility requirements as being disabled under IDEA from birth to age 22. A continuum of program options is available to meet the needs of individuals with exceptional needs with a focus of providing them in the least restrictive environment.

**Growing Relationships Opportunities With support (GROW)** is a program for families with infants and toddlers with special needs aged birth to three years, focusing on infant development and parent education. The services are delivered in the natural environment for the child and in the context of the family. Families and staff work together to develop an Individualized Family Service Plan (IFSP) that guides the service delivery for each child and family.

The Comprehensive Preschool Program special day program provides special education services for children three to five years of age who have been identified with disabilities that require intensive specialized academic instruction. Emphasis is placed on the development of language; social emotional, motor, and pre-academic skills through activities and materials that are concrete and relevant to their lives utilizing research-based methodologies and applied behavior analysis. Services are provided one-on-one, two-on-one, in small groups and large groups. Families and staff work together to develop an Individualized Education Program (IEP) that guides the service delivery for each child.

**The Preschool Specialist Program (PSP)** provides itinerant special education services for children three to five years of age who have been identified with one of the Federal and State defined special education eligibilities. The program is designed to promote a partnership between professionals and families to help meet the child's individual needs and increase future school success. Children are served in the least restrictive environment in a wide variety of early childhood settings.

The Sierra Program provides specialized services for students with an emotional disturbance (ED). This program provides a therapeutic learning environment for students with emotional and/or social development needs. The ED program utilizes a curriculum based on state



standards as well as supplemental curriculum, established by the IEP and leading to a certificate of completion or diploma.

The **Tiered Academic and Behavior Support Program (TABS)** serves children and young adults who have significant developmental delays and whose needs cannot be met solely in regular school program. Classes are located on regular school campuses throughout the County. Instruction for students attending these programs is specially designed and takes place in the classroom, on the school campus, and in the community. Students receive the benefit of small classes and close supervision along with specialized equipment and technology. Students may participate in recess, lunch, assemblies, and classroom instruction along with the rest of the school's students as appropriate.

**Deaf and Hard of Hearing Program** provides several educational options to deaf and hard of hearing children in Merced County. Children ages birth to three years are served in our infant program called GROW. Children ages three through twenty-one years of age are served in a special day class or in a regular education setting with itinerant services.

In the **Special Day Classes**, the total communication approach facilitates development of speech, lip reading, listening skills, sign language, and finger spelling. We believe this approach provides each student the opportunity to expand and refine his ability to communicate with hearing as well as deaf persons.

The **Program for students with an Orthopedic Impairments (OI)** provides services to students who have orthopedic impairments such as cerebral palsy, muscular dystrophy, spina bifida, etc., which adversely affect their performance in school can receive assistance from the OI consultant. This may also include evaluation, IEP development, assistive technology information, building accessibility studies, environmental modifications, and teaching strategies to accommodate the student's physical disability.

Related Services provide support to special needs students in the areas of vision, hearing, speech and language, physical education, and guidance. These services are provided to help ensure success within the classroom and must be agreed upon during the student's IEP meeting. The designated instructional services specialist may provide services directly to students, or the specialist may work with the regular classroom teacher, special class teacher, or resource specialist in providing special instruction or adaptations within the student's educational program and environment.

**In the Speech, Language or Hearing Impairment Program**, speech and language specialists assist a student who has been assessed as having a language or speech disorder, which makes him or her eligible for special education and related services when he or she demonstrates difficulty understanding or using spoken language to such an extent that it adversely affects his or her educational performance and cannot be corrected without special education and related services.

The **Visual Impairment Program** for the visually impaired serves the unique educational needs of blind or low-vision students in Merced County. Services provided include itinerant (traveling) services, Braille transcribing, and instruction in orientation and mobility.

The **Occupational Therapy Program** is designed to assist students who exhibit difficulty with fine or gross motor skills, visual perceptual skills, orthopedic concerns, or other occupational performance issues. School-based occupational therapy is a support service to a student's educational program to improve a student's ability to function within the school environment in the areas of self-help, work, and play.

**Adapted Physical Education** is a diversified program of developmental gross motor activities, games, sports, and rhythms suited to the interests, capacities, and limitations of students with disabilities who may not safely and/or successfully engage in unrestricted participation in the general physical education program.

**Special Education Local Plan Area (SELPA)** coordinates the development and implementation of the Local Plan and Policies Development relating to the provision of special education services within Merced County. Activities also include the development of procedures, guidelines and required forms and documents.

The purpose of the MCOE **Special Education Information System (SEIS)** is to report data on Merced County special education students to the state during two required reporting periods. SEIS is a collection of data on every student who has been enrolled in special education in Merced County. A variety of routine reports are prepared and distributed to special education teachers and specialists.

The SELPA provides a comprehensive program of **Staff Development** for district personnel and parents in the SELPA. The emphasis is on providing quality information about best practices in special education.

Special education student **Transportation Services** is provided as a related service for students with an identified need. The SELPA works with a private contractor in maintaining safe and cost-effective transportation services for students who are transported from their home to school and back each day.

Workability is a program to assist students with developmental disabilities to prepare for the world of work. Students are helped to obtain appropriate jobs in the community and are followed by a job coach to ensure their success on the job.

## **EARLY EDUCATION**

The Early Education (EE) department provides direct services to young children, their families and a wide range of supportive services related to quality early care, and education instruction to school districts, the community, and the region. The major programs operated in EE are

subsidized by local state or federal funds and not with the intent of recovering costs of the programs by other charges.

**A.C.C.E.S.S. (A CHILD CARE AND EDUCATION SERVICES SYSTEM) childcare subsidy program** manages reimbursement to child care providers for eligible families with funding from CalWORKS Stages 1, 2, and 3, California Alternative Payment Program (CAPP), Emergency Foster Child Care-Bridge, the child development block grant, and General Child Care (CCTR). Child Care subsidy programs are intended to defray some or all the cost of child care for eligible families to assist them in achieving their self-sufficiency goals. Families choose their own child care providers, which may include licensed care in centers, family child care homes or licensed-exempt care provided by eligible family, friends, or neighbors. A.C.C.E.S.S. staff provides information to families about child care quality, determines families' eligibility and need for child care, and reimburses child care providers for child care provided. Each month, A.C.C.E.S.S. processes more than \$1,700,000 of child care reimbursements to approximately 850 providers on behalf of more than 1,700 families and 2,200 children.

**General Child Care (CCTR)** is composed of an Infant/Toddler Center and Family Child Care Home Education Network (FCCHEN) Program. The Center serves approximately fifty-four children ages 0 to 4. The FCCHEN serves the same age group and has fifty-seven slots. The program works with licensed and pre-selected family child care homes who provide quality early learning and care programs for children. Through this program MCOE provides family child care home providers with coaching, technical assistance, and support provider relationships with families.

**Child Care Support Services** offered through the Early Education department include several interrelated programs that support improving child care quality, availability, and access in Merced County. The **Merced County Collaborative for Children and Families** (formally, the Local Child Care and Development Planning Council), whose member appointing authorities are the Merced County Superintendent of Schools and the Merced County Board of Supervisors, conducts mandated child care community needs assessments. The Collaborative assists in community child care planning and oversees Workforce Pathways. Workforce Pathways is a workforce development stipend program, which is designed to systematically raise the education level and retention of the early care and education workforce in Merced and Mariposa. It also operates the Universal PreKindergarten (UPK) mixed delivery planning grant. The purpose of this grant program is to expand access universally to preschool programs for three- and four-year-old children across the state through a mixed-delivery system. The focus is to support the relationship building between the local education agencies (LEAs), county office of education (COE), the LPC, and the R&R. The **Resource and Referral Program (R&R)** is mandated to maintain records on all licensed child care providers, including child care centers, in Merced County and is responsible for notifying the community of any action or impending action being taken against a child care provider by Community Care Licensing. R&R provides child care referrals to families and training and technical assistance to all early learning educators. Training covers a variety of topics including health and safety, trauma informed care, providing quality child care, child development, caring for children with challenging behaviors

as well as many other topics related to early care and learning. R & R oversees a variety of grants that support child care quality and child care business development including the **Emergency Child Care Bridge Program** which focuses on linking families who are caring for children who have been removed from their custodial parent's home, with enhanced child care referrals and community resources to keep children with their families. Additionally, MCOE is responsible for administration of the **California Preschool Instructional Network (CPIN)** for the California County Superintendents Educational Services Association (CCSESA) Region VII (Fresno, Kings, Madera, Mariposa, Merced, and Tulare counties). The purpose of CPIN is to provide professional development and technical assistance to preschools and their administrators to ensure the highest quality programs. CPIN provides, facilitates and/or coordinates professional development opportunities for the early childhood workforce, supports existing regional communication and collaboration among various early learning providers, and provides and gathers input regarding California Department of Education initiatives. A new focus of CPIN is to provide on-site technical assistance to state-funded preschool centers as well as Migrant child care programs.

The **Head Start/Early Head Start Program and Early Head Start Child Care Partnership (HS/EHS & EHS-CCP)** provides comprehensive child development services to 1,157 children and pregnant women from income eligible families and children with exceptional needs to prepare them intellectually, socially, emotionally, and physically for school and life. Head Start serves 845 children ages three, four and five (until eligible for Transitional Kindergarten/kindergarten). Early Head Start serves 240 children birth through age three and pregnant women. The new Early Head Start – Child Care Partnership serves seventy-two children, ages birth through four, by means of the A.C.C.E.S.S. Child Care Subsidy Program partnership with licensed home-based child care providers, Merced College Child Development Center and the EHS center in Planada. Also including the new Head Start centers in Livingston and Los Banos. HS/EHS & EHS-CCP services are offered in a variety of program options including part day, extended day, full day/full year, partnerships, licensed family child care homes and home based. To be eligible for HS/EHS & EHS-CCP services, the family income must be at or below the federal poverty level. HS/EHS & EHS-CCP is required to serve a minimum of 10% of children with disabilities as documented on their Individual Education Plans/Individualized Family Service Plans. Merced County HS/EHS & EHS-CCP provides comprehensive services including education, health, and nutrition, special services (mental health and services for children with disabilities) along with family support services.

The **Family Resource Council (FRC)** offers an integrated system of community-based services including parent and resource (foster) parent training, trauma informed care trainings, nurturing parenting, co-parenting, anger management, and responses to child abuse and violence, and support that targets the needs of the most vulnerable families in Merced County. Services provided by FRC are funded through Merced County Human Services Agency, Merced County Behavioral Health Department, First 5 Merced County Commission and Merced County and Probation Department.

The EE department manages several **Other Programs and Grants** that receive funding through various sources including, First 5 Merced County, Public Health, Human Services Agency, and Behavioral Health Prevention and Early Intervention. Programs include **Caring Kids, Early Connections, Parents As Teachers (PAT) Home Visiting Program. IMPACT** (Improve and Maximize Programs So All Children Thrive) project, **Empowered Families and Parent Leadership Training Institute (PLTI)**. **IMPACT** provides leadership, coaching, playgroups, and professional development to early learning providers to ensure that high quality early care and education services are available for all children regardless of the where child care is provided. **Caring Kids** program provides resources, playgroups, and services to children ages 0 to 5 and their families to help support healthy and optimal child development. The program helps children learn self-regulation and social skills. It teaches parents and caregivers the best ways to help children develop socially and emotionally. These services help build protective factors and reduce challenging behaviors which will increase the chances of children being successful in school. The **Home visiting Program** engages the child's family, foster parent, or guardian to plan for conducting screenings. Conduct development screenings of the child using the Ages and Stages Questionnaire (ASQ) and the Ages and Stages Questionnaire: Social-Emotional (ASQ:SE). Provide the family/guardian with prevention and early intervention resources such as "How to Raise Emotionally Healthy Children." Provide the family with referrals to appropriate resources and/or services. The **Empowered Families** program works to improve the resiliency, knowledge, stability, and social connections for parents of children ages 0-5 throughout Merced County, including in historically underserved areas. **The Parent Leadership Training Institute (PLTI)** program is a two-generational strategy to bolster parental involvement while promoting the lifelong health, safety and learning of children. The program integrates child development leadership and democracy skills into a parent curriculum. Parents attend a 20-week program. The **Children's Leadership Training Institute (CLTI)** offers children ages 3 to 12 a parallel course to the Parent Leadership Training Institute when their parents attend PLTI classes. The model follows the PLTI class format, with children discussing civic topics through selected children's literature. CLTI provides a natural bridge for parents and children to share the course experience and reinforce the belief that ideas belong to the community and tools are in the hands of **all** its members. The **Quality Rating and Improvement System (QRIS)** is funded through the California Department of Social Services (CDSS). The QRIS consortium, called **Quality Counts! California** is the system through which the CDSS has established a definition of quality childcare. Our Quality Counts! California program provides ongoing support through coaching, professional development, and direct financial assistance to the California State Preschool Programs (CSPP) by supporting and encouraging high quality early learning opportunities for children and to prepare these children for success in school and life.

**Merced County Office of Education  
Multi-Year Projection Assumptions  
2023-2024 Adopted Budget**

**LCFF SOURCES**

**Objects 8010-8099**

2023-24 = LCFF Funding Model  
2024-25 = LCFF Funding Model COLA %  
2025-26 = LCFF Funding Model COLA %

**FEDERAL REVENUES**

**Objects 8100-8299**

2023-24 = Budget  
2024-25 = Adjusted for one-time Revenues  
2025-26 = No Change

**OTHER STATE REVENUES**

**Objects 8300-8599**

2023-24 = Budget  
2024-25 = Adjusted for one-time Revenues  
2025-26 = No Change

**OTHER LOCAL REVENUES and FINANCING SOURCES**

**Objects 8600-8799**

2023-24 = Budget  
2024-25 = Adjusted for one-time Revenues  
2025-26 = No Change

**CERTIFICATED SALARIES**

**Objects 1000-1999**

2023-24 = Budget  
2024-25 = 3.0% Increase in step and column and changes through attrition  
2025-26 = 2.0% Increase in step and column and changes through attrition

**CLASSIFIED SALARIES**

**Objects 2000-2999**

2023-24 = Budget  
2024-25 = 3.0% Increase in step and column and changes through attrition  
2025-26 = 2.0% Increase in step and column and changes through attrition

**EMPLOYEE BENEFITS**

**Objects 3000-3999**

Employee benefit cost are based on changes in salaries  
2023-24 = PERS 27.00% ; STRS 19.10%  
2024-25 = PERS 27.70% ; STRS 19.10%  
2025-26 = PERS 28.30% ; STRS 19.10%

**BOOKS AND SUPPLIES**

**Objects 4000-4999**

2023-24 = Budget, 3.54% CPI  
2024-25 = CPI 3.02% - Adjusted for one-time expenses  
2025-26 = CPI 2.64% - Adjusted for one-time expenses

**SERVICES, OTHER OPERATING EXPENSES**

**Objects 5000-5999**

2023-24 = Budget, 3.54% CPI  
2024-25 = CPI 3.02% - Adjusted for one-time expenses  
2025-26 = CPI 2.64% - Adjusted for one-time expenses

**CAPITAL OUTLAY**

**Objects 6000-6599**

Planned expenditures

**OTHER OUTGO/DIRECT and INDIRECT COSTS**

**Objects 7300-7399**

2023-24 = Budget  
2024-25 = Adjusted for COP debt payment

*Percentages based on information from SSC's (School Services of California) Financial Projection Dartboard, version: Governor's 2023-24 Governor's Budget May Revision May 19, 2023*

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	20,447,600.00	6,241,016.00	26,688,616.00	21,939,756.00	6,241,016.00	28,180,772.00	5.6%
2) Federal Revenue		8100-8299	0.00	26,040,597.00	26,040,597.00	0.00	22,982,609.00	22,982,609.00	-11.7%
3) Other State Revenue		8300-8599	3,584,610.00	28,333,654.00	31,918,264.00	3,011,661.00	32,804,922.00	35,816,583.00	12.2%
4) Other Local Revenue		8600-8799	10,439,532.00	18,227,046.00	28,666,578.00	12,382,788.90	21,661,379.00	34,044,167.90	18.8%
5) TOTAL, REVENUES			34,471,742.00	78,842,313.00	113,314,055.00	37,334,205.90	83,689,926.00	121,024,131.90	6.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	6,959,870.00	18,429,643.00	25,389,513.00	8,100,562.00	20,182,186.00	28,282,748.00	11.4%
2) Classified Salaries		2000-2999	11,388,598.00	21,791,609.00	33,180,207.00	13,260,598.00	24,449,605.00	37,710,203.00	13.7%
3) Employee Benefits		3000-3999	9,427,349.00	20,738,310.00	30,165,659.00	10,823,707.00	22,668,172.00	33,491,879.00	11.0%
4) Books and Supplies		4000-4999	1,992,741.00	5,816,820.00	7,809,561.00	1,926,975.00	4,034,440.13	5,961,415.13	-23.7%
5) Services and Other Operating Expenditures		5000-5999	10,845,376.38	11,636,689.05	22,482,065.43	8,259,927.00	10,312,802.00	18,572,729.00	-17.4%
6) Capital Outlay		6000-6999	561,391.00	8,581,798.53	9,143,189.53	2,423,051.00	1,942,419.86	4,365,470.86	-52.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	771,234.00	771,234.00	0.00	738,958.00	738,958.00	-4.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,317,948.37)	5,679,479.40	(4,638,468.97)	(10,722,323.10)	6,137,772.00	(4,584,551.10)	-1.2%
9) TOTAL, EXPENDITURES			30,857,377.01	93,445,582.98	124,302,959.99	34,072,496.90	90,466,354.99	124,538,851.89	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,614,364.99	(14,603,269.98)	(10,988,904.99)	3,261,709.00	(6,776,428.99)	(3,514,719.99)	-68.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	922,680.00	922,680.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,516,801.00)	5,516,801.00	0.00	(2,686,494.00)	2,686,494.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,516,801.00)	6,439,481.00	922,680.00	(2,686,494.00)	2,686,494.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,902,436.01)	(8,163,788.98)	(10,066,224.99)	575,215.00	(4,089,934.99)	(3,514,719.99)	-65.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,565,712.57	22,253,431.56	32,819,144.13	8,663,276.56	14,089,642.58	22,752,919.14	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,565,712.57	22,253,431.56	32,819,144.13	8,663,276.56	14,089,642.58	22,752,919.14	-30.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,565,712.57	22,253,431.56	32,819,144.13	8,663,276.56	14,089,642.58	22,752,919.14	-30.7%
2) Ending Balance, June 30 (E + F1e)			8,663,276.56	14,089,642.58	22,752,919.14	9,238,491.56	9,999,707.59	19,238,199.15	-15.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	45,666.60	0.00	45,666.60	62,252.34	0.00	62,252.34	36.3%
Prepaid Items		9713	20,694.00	0.00	20,694.00	20,694.00	0.00	20,694.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,089,642.58	14,089,642.58	0.00	9,999,707.59	9,999,707.59	-29.0%
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	6,053,594.56	0.00	6,053,594.56	6,638,827.22	0.00	6,638,827.22	9.7%
Safety	0000	9780	517,190.01		517,190.01			0.00	
Charter Oversight	0000	9780	51,555.97		51,555.97			0.00	
Differentiated Assistance	0000	9780	595,765.05		595,765.05			0.00	
ROP/Career Technology	0000	9780	794,182.78		794,182.78			0.00	
Court and Community School Expense	0000	9780	1,254,974.13		1,254,974.13			0.00	
District Support Services	0000	9780	912,095.86		912,095.86			0.00	
Special Education Expenses	0000	9780	16,575.40		16,575.40			0.00	
Facilities	0000	9780	252,054.95		252,054.95			0.00	
Custodial Vans	0000	9780	125,000.00		125,000.00			0.00	
Projected OPEB	0000	9780	327,785.99		327,785.99			0.00	
ADA Fluctuation	0000	9780	297,190.94		297,190.94			0.00	
Educational Services Expenses-Supplies	1100	9780	161,694.81		161,694.81			0.00	
Special Education Expenses-Supplies	1100	9780	7,101.24		7,101.24			0.00	
Alternative Education Expenses-Supplies	1100	9780	740,427.43		740,427.43			0.00	
Safety	0000	9780			0.00	517,190.01		517,190.01	
Charter Oversight	0000	9780			0.00	8,355.97		8,355.97	
Differentiated Assistance	0000	9780			0.00	904,221.05		904,221.05	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
ROP/Career Technology	0000	9780			0.00	174,710.78		174,710.78	
Court/Community School Expense	0000	9780			0.00	1,080,577.13		1,080,577.13	
Special Education Expense	0000	9780			0.00	38,781.40		38,781.40	
District Support Services	0000	9780			0.00	1,288,431.86		1,288,431.86	
Facilities	0000	9780			0.00	252,039.54		252,039.54	
Projected OPEB	0000	9780			0.00	350,000.00		350,000.00	
Merced City Project	0000	9780			0.00	350,000.00		350,000.00	
Thorington	0000	9780			0.00	810,000.00		810,000.00	
LCFF COLA Diff	0000	9780			0.00	5,819.00		5,819.00	
Educational Services Expenses-Supplies	1100	9780			0.00	161,694.81		161,694.81	
Special Education Expenses-Supplies	1100	9780			0.00	7,101.24		7,101.24	
Alternative Education Expenses-Supplies	1100	9780			0.00	689,904.43		689,904.43	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,517,381.40	0.00	2,517,381.40	2,490,778.00	0.00	2,490,778.00	-1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	17,261,671.76	15,657,442.69	32,919,114.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	35.00	185.00	220.00				
c) in Revolving Cash Account		9130	25,940.00	0.00	25,940.00				
d) with Fiscal Agent/Trustee		9135	0.00	582,585.28	582,585.28				
e) Collections Awaiting Deposit		9140	78,737.62	94,074.15	172,811.77				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	26,719.34	2,058,867.24	2,085,586.58				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	55,663.99	0.00	55,663.99				
6) Stores		9320	45,666.60	0.00	45,666.60				
7) Prepaid Expenditures		9330	20,694.00	0.00	20,694.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			17,515,128.31	18,393,154.36	35,908,282.67				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	5,250,672.63	440,213.10	5,690,885.73				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			5,250,672.63	440,213.10	5,690,885.73				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			12,264,455.68	17,952,941.26	30,217,396.94				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	10,182,429.00	0.00	10,182,429.00	11,674,769.00	0.00	11,674,769.00	14.7%
Education Protection Account State Aid - Current Year		8012	52,584.00	0.00	52,584.00	52,400.00	0.00	52,400.00	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	113,357.00	0.00	113,357.00	113,357.00	0.00	113,357.00	0.0%
Timber Yield Tax		8022	18.00	0.00	18.00	18.00	0.00	18.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,942.00	0.00	3,942.00	3,942.00	0.00	3,942.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	13,510,269.00	0.00	13,510,269.00	13,510,269.00	0.00	13,510,269.00	0.0%
Unsecured Roll Taxes		8042	966,734.00	0.00	966,734.00	966,734.00	0.00	966,734.00	0.0%
Prior Years' Taxes		8043	26,683.00	0.00	26,683.00	26,683.00	0.00	26,683.00	0.0%
Supplemental Taxes		8044	435,685.00	0.00	435,685.00	435,685.00	0.00	435,685.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	446,883.00	0.00	446,883.00	446,883.00	0.00	446,883.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	950,032.00	0.00	950,032.00	950,032.00	0.00	950,032.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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			26,688,616.00	0.00	26,688,616.00	28,180,772.00	0.00	28,180,772.00	5.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	52,584.00		52,584.00	52,400.00		52,400.00	-0.3%
All Other LCFF Transfers - Current Year	All Other	8091	(52,584.00)	0.00	(52,584.00)	(52,400.00)	0.00	(52,400.00)	-0.3%
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	(6,241,016.00)	6,241,016.00	0.00	(6,241,016.00)	6,241,016.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,447,600.00	6,241,016.00	26,688,616.00	21,939,756.00	6,241,016.00	28,180,772.00	5.6%
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	2,496,271.00	2,496,271.00	0.00	2,560,356.00	2,560,356.00	2.6%
Special Education Discretionary Grants		8182	0.00	1,124,145.00	1,124,145.00	0.00	504,882.00	504,882.00	-55.1%
Child Nutrition Programs		8220	0.00	57,000.00	57,000.00	0.00	57,000.00	57,000.00	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	158,871.00	158,871.00	0.00	125,170.00	125,170.00	-21.2%
Title I, Part A, Basic	3010	8290		478,734.00	478,734.00		450,330.00	450,330.00	-5.9%
Title I, Part D, Local Delinquent Programs	3025	8290		256,385.00	256,385.00		257,184.00	257,184.00	0.3%
Title II, Part A, Supporting Effective Instruction	4035	8290		57,669.00	57,669.00		46,277.00	46,277.00	-19.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290		55,259.00	55,259.00		49,063.00	49,063.00	-11.2%
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		10,195,159.00	10,195,159.00		10,416,940.00	10,416,940.00	2.2%
Career and Technical Education	3500-3599	8290		40,301.00	40,301.00		40,301.00	40,301.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	11,120,803.00	11,120,803.00	0.00	8,475,104.00	8,475,104.00	-23.8%
TOTAL, FEDERAL REVENUE			0.00	26,040,597.00	26,040,597.00	0.00	22,982,609.00	22,982,609.00	-11.7%
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		18,734,591.00	18,734,591.00		23,968,281.00	23,968,281.00	27.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,669,335.00	1,669,335.00	0.00	1,780,830.00	1,780,830.00	6.7%
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	13,000.00	13,000.00	0.00	13,000.00	13,000.00	0.0%
Mandated Costs Reimbursements		8550	115,400.00	0.00	115,400.00	115,400.00	0.00	115,400.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	247,438.00	90,335.00	337,773.00	204,432.00	80,570.00	285,002.00	-15.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		106,471.00	106,471.00		106,471.00	106,471.00	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		105,752.00	105,752.00		100,000.00	100,000.00	-5.4%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		59,945.00	59,945.00		59,945.00	59,945.00	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	3,221,772.00	7,554,225.00	10,775,997.00	2,691,828.00	6,695,825.00	9,387,654.00	-12.9%
TOTAL, OTHER STATE REVENUE			3,584,610.00	28,333,654.00	31,918,264.00	3,011,661.00	32,804,922.00	35,816,583.00	12.2%
OTHER LOCAL REVENUE									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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	150,803.00	150,803.00	0.00	150,803.00	150,803.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	63,665.00	87,095.00	150,960.00	40,000.00	87,095.00	127,095.00	-15.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	492.00	250,492.00	351,940.90	492.00	352,432.90	40.7%
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	2,994,038.00	2,839,889.00	5,833,925.00	3,794,187.00	3,160,800.00	6,954,987.00	19.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,148,598.00	481,958.00	1,630,556.00	963,214.00	836,875.00	1,800,089.00	10.4%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,073,016.00	5,457,437.00	6,530,453.00	1,415,443.00	5,578,688.00	6,994,131.00	7.1%
Tuition		8710	4,910,017.00	9,209,372.00	14,119,389.00	5,818,004.00	11,846,626.00	17,664,630.00	25.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,439,532.00	18,227,046.00	28,666,578.00	12,382,788.90	21,661,379.00	34,044,167.90	18.8%
TOTAL, REVENUES			34,471,742.00	78,842,313.00	113,314,055.00	37,334,205.90	83,689,926.00	121,024,131.90	6.8%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,599,802.00	12,639,351.00	15,239,153.00	3,132,339.00	13,776,937.00	16,909,276.00	11.0%
Certificated Pupil Support Salaries		1200	114,702.00	2,655,732.00	2,770,434.00	137,707.00	3,044,323.00	3,182,030.00	14.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,123,365.00	3,029,018.00	7,152,383.00	4,708,515.00	3,247,107.00	7,955,622.00	11.2%
Other Certificated Salaries		1900	122,001.00	105,542.00	227,543.00	122,001.00	113,819.00	235,820.00	3.6%
TOTAL, CERTIFICATED SALARIES			6,959,870.00	18,429,643.00	25,389,513.00	8,100,562.00	20,182,186.00	28,282,748.00	11.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	170,282.00	10,769,871.00	10,940,153.00	153,992.00	12,559,359.00	12,713,351.00	16.2%
Classified Support Salaries		2200	2,366,082.00	4,924,955.00	7,291,037.00	2,682,138.00	5,499,345.00	8,181,483.00	12.2%
Classified Supervisors' and Administrators' Salaries		2300	3,710,883.00	2,629,165.00	6,340,048.00	4,466,821.00	2,838,876.00	7,305,697.00	15.2%
Clerical, Technical and Office Salaries		2400	5,086,117.00	1,771,513.00	6,857,630.00	5,900,901.00	1,904,378.00	7,805,279.00	13.8%
Other Classified Salaries		2900	55,234.00	1,696,105.00	1,751,339.00	56,746.00	1,647,647.00	1,704,393.00	-2.7%
TOTAL, CLASSIFIED SALARIES			11,388,598.00	21,791,609.00	33,180,207.00	13,260,598.00	24,449,605.00	37,710,203.00	13.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,290,845.00	3,388,513.00	4,679,358.00	1,532,501.00	3,708,378.00	5,240,879.00	12.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS		3201-3202	2,886,988.00	4,935,417.00	7,822,405.00	3,543,393.00	5,808,223.00	9,351,616.00	19.5%
OASDI/Medicare/Alternative		3301-3302	980,040.00	1,880,415.00	2,860,455.00	1,128,710.00	2,118,418.00	3,247,128.00	13.5%
Health and Welfare Benefits		3401-3402	3,321,261.00	8,491,784.00	11,813,045.00	3,612,006.00	8,962,822.00	12,574,828.00	6.4%
Unemployment Insurance		3501-3502	90,319.00	197,921.00	288,240.00	12,821.00	27,444.00	40,265.00	-86.0%
Workers' Compensation		3601-3602	624,279.00	1,368,883.00	1,993,162.00	726,662.00	1,516,252.00	2,242,914.00	12.5%
OPEB, Allocated		3701-3702	219,802.00	472,352.00	692,154.00	256,036.00	526,635.00	782,671.00	13.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,615.00	3,025.00	16,840.00	11,578.00	0.00	11,578.00	-31.2%
TOTAL, EMPLOYEE BENEFITS			9,427,349.00	20,738,310.00	30,165,659.00	10,823,707.00	22,668,172.00	33,491,879.00	11.0%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	121,470.00	74,767.00	196,237.00	79,878.00	57,660.00	137,538.00	-28.9%
Materials and Supplies		4300	1,423,989.00	4,358,435.00	5,782,424.00	1,380,401.00	3,125,754.13	4,506,155.13	-22.1%
Noncapitalized Equipment		4400	447,282.00	1,218,809.00	1,667,091.00	466,696.00	689,217.00	1,155,913.00	-30.7%
Food		4700	0.00	163,809.00	163,809.00	0.00	161,809.00	161,809.00	-1.2%
TOTAL, BOOKS AND SUPPLIES			1,992,741.00	5,816,820.00	7,809,561.00	1,926,975.00	4,034,440.13	5,961,415.13	-23.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	6,486,526.00	2,688,907.00	9,175,433.00	6,492,273.00	2,632,201.00	9,124,474.00	-0.6%
Travel and Conferences		5200	342,068.00	598,554.00	940,622.00	333,287.00	631,398.00	964,685.00	2.6%
Dues and Memberships		5300	78,356.00	8,773.00	87,129.00	74,327.00	6,145.00	80,472.00	-7.6%
Insurance		5400 - 5450	514,045.00	84,886.00	598,931.00	494,232.00	83,827.00	578,059.00	-3.5%
Operations and Housekeeping Services		5500	1,133,547.00	108,137.00	1,241,684.00	1,173,301.00	107,606.00	1,280,907.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	763,068.00	525,068.00	1,288,136.00	754,365.00	474,068.00	1,228,433.00	-4.6%
Transfers of Direct Costs		5710	(2,266,089.00)	2,266,089.00	0.00	(2,568,320.00)	2,568,320.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,103,006.00)	(23,943.00)	(2,126,949.00)	(2,673,898.00)	(16,743.00)	(2,690,641.00)	26.5%
Professional/Consulting Services and Operating Expenditures		5800	5,505,511.38	5,289,269.05	10,794,780.43	3,754,989.00	3,741,574.00	7,496,563.00	-30.6%
Communications		5900	391,350.00	90,949.00	482,299.00	425,371.00	84,406.00	509,777.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,845,376.38	11,636,689.05	22,482,065.43	8,259,927.00	10,312,802.00	18,572,729.00	-17.4%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	7,040,774.86	7,040,774.86	1,740,800.00	1,595,755.86	3,336,555.86	-52.6%
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	561,391.00	1,541,023.67	2,102,414.67	682,251.00	346,664.00	1,028,915.00	-51.1%
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			561,391.00	8,581,798.53	9,143,189.53	2,423,051.00	1,942,419.86	4,365,470.86	-52.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	40,000.00	40,000.00	0.00	40,000.00	40,000.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	158,871.00	158,871.00	0.00	125,170.00	125,170.00	-21.2%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
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									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service - Interest		7438	0.00	277,363.00	277,363.00	0.00	263,788.00	263,788.00	-4.9%
Other Debt Service - Principal		7439	0.00	295,000.00	295,000.00	0.00	310,000.00	310,000.00	5.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	771,234.00	771,234.00	0.00	738,958.00	738,958.00	-4.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,679,479.40)	5,679,479.40	0.00	(6,137,772.00)	6,137,772.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,638,468.97)	0.00	(4,638,468.97)	(4,584,551.10)	0.00	(4,584,551.10)	-1.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,317,948.37)	5,679,479.40	(4,638,468.97)	(10,722,323.10)	6,137,772.00	(4,584,551.10)	-1.2%
TOTAL, EXPENDITURES			30,857,377.01	93,445,582.98	124,302,959.99	34,072,496.90	90,466,354.99	124,538,851.89	0.2%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	922,680.00	922,680.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	922,680.00	922,680.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(5,811,606.00)	5,811,606.00	0.00	(3,264,344.00)	3,264,344.00	0.00	0.0%
Contributions from Restricted Revenues		8990	294,805.00	(294,805.00)	0.00	577,850.00	(577,850.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,516,801.00)	5,516,801.00	0.00	(2,686,494.00)	2,686,494.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b + c - d + e)			(5,516,801.00)	6,439,481.00	922,680.00	(2,686,494.00)	2,686,494.00	0.00	-100.0%

			2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	20,447,600.00	6,241,016.00	26,688,616.00	21,939,756.00	6,241,016.00	28,180,772.00	5.6%
2) Federal Revenue		8100-8299	0.00	26,040,597.00	26,040,597.00	0.00	22,982,609.00	22,982,609.00	-11.7%
3) Other State Revenue		8300-8599	3,584,610.00	28,333,654.00	31,918,264.00	3,011,661.00	32,804,922.00	35,816,583.00	12.2%
4) Other Local Revenue		8600-8799	10,439,532.00	18,227,046.00	28,666,578.00	12,382,788.90	21,661,379.00	34,044,167.90	18.8%
5) TOTAL, REVENUES			34,471,742.00	78,842,313.00	113,314,055.00	37,334,205.90	83,689,926.00	121,024,131.90	6.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	4,402,363.00	44,334,789.05	48,737,152.05	5,304,128.00	45,969,203.13	51,273,331.13	5.2%
2) Instruction - Related Services	2000-2999		8,905,978.00	14,688,112.00	23,594,090.00	9,760,372.00	15,345,995.00	25,106,367.00	6.4%
3) Pupil Services	3000-3999		8,340,319.00	13,630,899.00	21,971,218.00	8,071,764.00	14,754,625.00	22,826,389.00	3.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		194,413.00	672,918.00	867,331.00	202,773.00	697,328.00	900,101.00	3.8%
6) Enterprise	6000-6999		145,678.00	355,828.00	501,506.00	158,786.00	371,491.00	530,277.00	5.7%
7) General Administration	7000-7999		7,141,542.01	5,679,479.40	12,821,021.41	6,974,493.90	6,137,772.00	13,112,265.90	2.3%
8) Plant Services	8000-8999		1,727,084.00	13,282,823.53	15,009,907.53	3,600,180.00	6,421,482.86	10,021,662.86	-33.2%
9) Other Outgo	9000-9999		0.00	800,734.00	800,734.00	0.00	768,458.00	768,458.00	-4.0%
10) TOTAL, EXPENDITURES				30,857,377.01	93,445,582.98	124,302,959.99	34,072,496.90	90,466,354.99	124,538,851.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,614,364.99	(14,603,269.98)	(10,988,904.99)	3,261,709.00	(6,776,428.99)	(3,514,719.99)	-68.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	922,680.00	922,680.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(5,516,801.00)	5,516,801.00	0.00	(2,686,494.00)	2,686,494.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,516,801.00)	6,439,481.00	922,680.00	(2,686,494.00)	2,686,494.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,902,436.01)	(8,163,788.98)	(10,066,224.99)	575,215.00	(4,089,934.99)	(3,514,719.99)	-65.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	10,565,712.57	22,253,431.56	32,819,144.13	8,663,276.56	14,089,642.58	22,752,919.14	-30.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,565,712.57	22,253,431.56	32,819,144.13	8,663,276.56	14,089,642.58	22,752,919.14	-30.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,565,712.57	22,253,431.56	32,819,144.13	8,663,276.56	14,089,642.58	22,752,919.14	-30.7%
2) Ending Balance, June 30 (E + F1e)			8,663,276.56	14,089,642.58	22,752,919.14	9,238,491.56	9,999,707.59	19,238,199.15	-15.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,940.00	0.00	25,940.00	25,940.00	0.00	25,940.00	0.0%
Stores		9712	45,666.60	0.00	45,666.60	62,252.34	0.00	62,252.34	36.3%
Prepaid Items		9713	20,694.00	0.00	20,694.00	20,694.00	0.00	20,694.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,089,642.58	14,089,642.58	0.00	9,999,707.59	9,999,707.59	-29.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	6,053,594.56	0.00	6,053,594.56	6,638,827.22	0.00	6,638,827.22	9.7%
Safety	0000	9780	517,190.01		517,190.01			0.00	
Charter Oversight	0000	9780	51,555.97		51,555.97			0.00	
Differentiated Assistance	0000	9780	595,765.05		595,765.05			0.00	
ROP/Career Technology	0000	9780	794,182.78		794,182.78			0.00	
Court and Community School Expense	0000	9780	1,254,974.13		1,254,974.13			0.00	
District Support Services	0000	9780	912,095.86		912,095.86			0.00	
Special Education Expenses	0000	9780	16,575.40		16,575.40			0.00	
Facilities	0000	9780	252,054.95		252,054.95			0.00	
Custodial Vans	0000	9780	125,000.00		125,000.00			0.00	
Projected OPEB	0000	9780	327,785.99		327,785.99			0.00	
ADA Fluctuation	0000	9780	297,190.94		297,190.94			0.00	
Educational Services Expenses-Supplies	1100	9780	161,694.81		161,694.81			0.00	
Special Education Expenses-Supplies	1100	9780	7,101.24		7,101.24			0.00	
Alternative Education Expenses-Supplies	1100	9780	740,427.43		740,427.43			0.00	
Safety	0000	9780			0.00	517,190.01		517,190.01	
Charter Oversight	0000	9780			0.00	8,355.97		8,355.97	

Description	Function Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Differentiated Assistance	0000	9780			0.00	904,221.05		904,221.05	
ROP/Career Technology	0000	9780			0.00	174,710.78		174,710.78	
Court/Community School Expense	0000	9780			0.00	1,080,577.13		1,080,577.13	
Special Education Expense	0000	9780			0.00	38,781.40		38,781.40	
District Support Services	0000	9780			0.00	1,288,431.86		1,288,431.86	
Facilities	0000	9780			0.00	252,039.54		252,039.54	
Projected OPEB	0000	9780			0.00	350,000.00		350,000.00	
Merced City Project	0000	9780			0.00	350,000.00		350,000.00	
Thorington	0000	9780			0.00	810,000.00		810,000.00	
LCFF COLA Diff	0000	9780			0.00	5,819.00		5,819.00	
Educational Services Expenses-Supplies	1100	9780			0.00	161,694.81		161,694.81	
Special Education Expenses-Supplies	1100	9780			0.00	7,101.24		7,101.24	
Alternative Education Expenses-Supplies	1100	9780			0.00	689,904.43		689,904.43	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,517,381.40	0.00	2,517,381.40	2,490,778.00	0.00	2,490,778.00	-1.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,630.95	9,630.95
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	8,903.58	8,903.58
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	126,888.00	126,888.00
6266	Educator Effectiveness, FY 2021-22	1,577,250.83	1,153,114.83
6300	Lottery: Instructional Materials	289,762.09	269,762.09
6500	Special Education	2,990,831.04	1,131,774.04
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,228,303.17	390,887.17
6536	Special Ed: Dispute Prevention and Dispute Resolution	694,953.26	694,953.26
6546	Mental Health-Related Services	678,866.35	678,866.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	191,318.00	116,188.00
7311	Classified School Employee Professional Development Block Grant	81,182.24	73,617.24
7412	A-G Access/Success Grant	135,002.00	95,372.00
7413	A-G Learning Loss Mitigation Grant	52,947.00	30,879.00
7425	Expanded Learning Opportunities (ELO) Grant	26,518.13	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	29,710.75	29,710.75
7435	Learning Recovery Emergency Block Grant	1,955,205.00	1,750,946.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	314,380.29	165,051.29
9010	Other Restricted Local	3,697,989.90	3,273,163.04
Total, Restricted Balance		14,089,642.58	9,999,707.59

## **Charter School Fund Fund 09**

The Merced County Office of Education supports and sponsors a community-initiated charter school, Merced Scholars Charter School, and the Come Back Charter School.

Merced Scholars Charter School serves students in grades K-12 within Merced County as well as adjacent counties. The program is designed for families striving for academic excellence for their students in a personalized learning environment and for a seamless transition into post-secondary education. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. The Charter School opened in the fall of 2004 and in 2023-24 is projected to serve over 300 students.

Merced Scholars Charter School opened a new dual immersion program for Hmong/English and Spanish/English in 2023-24. The program is designed to provide a world-class education that promotes and prepares students to be multilingual and multicultural. The program will be classroom-based beginning with grades TK-1<sup>st</sup> and expanding up to 6<sup>th</sup> grade. The program is projected to serve over 500 students at full capacity.

Come Back Charter School opened in the fall of 2018 and serves students ages 18 and up. The school provides an opportunity for adult students to finish earning their high school diploma through an independent study program. In 2023-24 the school is projected to serve over 75 students.

### **Summary of the Charter School Fund FY 2023-24 Budget:**

Beginning Balance	\$ 1,191,261
Revenue	7,064,916
Planned Expenditures	<u>(7,585,433)</u>
Ending Fund Balance	\$ 670,744



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,651,877.00	5,859,056.00	26.0%
2) Federal Revenue		8100-8299	567,039.00	573,953.00	1.2%
3) Other State Revenue		8300-8599	1,489,329.00	520,407.00	-65.1%
4) Other Local Revenue		8600-8799	55,348.00	111,500.00	101.5%
5) TOTAL, REVENUES			6,763,593.00	7,064,916.00	4.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,511,247.00	2,848,421.00	13.4%
2) Classified Salaries		2000-2999	574,061.00	844,337.00	47.1%
3) Employee Benefits		3000-3999	1,415,545.52	1,706,381.00	20.5%
4) Books and Supplies		4000-4999	428,574.19	295,601.00	-31.0%
5) Services and Other Operating Expenditures		5000-5999	973,476.00	1,244,625.00	27.9%
6) Capital Outlay		6000-6999	21,500.00	90,000.00	318.6%
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	465,046.00	556,068.10	19.6%
9) TOTAL, EXPENDITURES			6,389,449.71	7,585,433.10	18.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			374,143.29	(520,517.10)	-239.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			374,143.29	(520,517.10)	-239.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	817,117.83	1,191,261.12	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			817,117.83	1,191,261.12	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			817,117.83	1,191,261.12	45.8%
2) Ending Balance, June 30 (E + F1e)			1,191,261.12	670,744.02	-43.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,023,210.24	462,543.81	-54.8%
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	168,050.88	208,200.21	23.9%
Charter Facilities Reserve	0000	9780	7,389.29		
Charter Facilities Reserve	1100	9780	160,661.59		
Charter Facilities Reserve	0000	9780		163,963.29	
Charter Facilities Reserve	1100	9780		44,236.92	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,636,231.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,985.99)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	190,665.72		
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			1,786,911.64		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	218,130.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	613.68		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			218,744.03		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,568,167.61		
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	3,813,922.00	4,733,283.00	24.1%
Education Protection Account State Aid - Current Year		8012	837,955.00	1,125,773.00	34.3%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	837,955.00	1,125,773.00	34.3%
All Other LCFF Transfers - Current Year	All Other	8091	(837,955.00)	(1,125,773.00)	34.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,651,877.00	5,859,056.00	26.0%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,373.00	1,333.00	-2.9%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	194,572.00	161,963.00	-16.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	9,466.00	9,486.00	0.2%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	5,141.00	4,904.00	-4.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	9,694.00	174,784.00	1,703.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	346,793.00	221,483.00	-36.1%
TOTAL, FEDERAL REVENUE			567,039.00	573,953.00	1.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	132,874.00	147,007.00	10.6%
Prior Years	6500	8319	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,959.00	13,625.00	36.8%
Lottery - Unrestricted and Instructional Materials		8560	72,654.00	83,449.00	14.9%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,273,842.00	276,326.00	-78.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,489,329.00</b>	<b>520,407.00</b>	<b>-65.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	48,848.00	105,000.00	115.0%
All Other Local Revenue		8699	1,500.00	1,500.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>55,348.00</b>	<b>111,500.00</b>	<b>101.5%</b>
<b>TOTAL, REVENUES</b>			<b>6,763,593.00</b>	<b>7,064,916.00</b>	<b>4.5%</b>
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,950,041.00	2,287,974.00	17.3%
Certificated Pupil Support Salaries		1200	168,768.00	173,196.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	392,438.00	387,251.00	-1.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,511,247.00</b>	<b>2,848,421.00</b>	<b>13.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	147,439.00	282,184.00	91.4%
Classified Support Salaries		2200	117,057.00	206,311.00	76.2%
Classified Supervisors' and Administrators' Salaries		2300	28,527.00	46,695.00	63.7%
Clerical, Technical and Office Salaries		2400	269,413.00	287,522.00	6.7%
Other Classified Salaries		2900	11,625.00	21,625.00	86.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>574,061.00</b>	<b>844,337.00</b>	<b>47.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	475,866.00	539,796.00	13.4%
PERS		3201-3202	147,701.00	226,769.00	53.5%
OASDI/Medicare/Alternative		3301-3302	80,557.00	104,777.00	30.1%
Health and Welfare Benefits		3401-3402	553,646.52	663,433.00	19.8%
Unemployment Insurance		3501-3502	15,368.00	1,853.00	-87.9%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Workers' Compensation		3601-3602	105,022.00	125,760.00	19.7%
OPEB, Allocated		3701-3702	36,867.00	43,993.00	19.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	518.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			1,415,545.52	1,706,381.00	20.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	25,379.00	39,591.00	56.0%
Books and Other Reference Materials		4200	3,000.00	2,500.00	-16.7%
Materials and Supplies		4300	339,791.19	209,510.00	-38.3%
Noncapitalized Equipment		4400	60,404.00	44,000.00	-27.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			428,574.19	295,601.00	-31.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,000.00	54,000.00	500.0%
Dues and Memberships		5300	4,000.00	4,000.00	0.0%
Insurance		5400-5450	1,122.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	9,000.00	125.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	517,393.00	863,393.00	66.9%
Professional/Consulting Services and Operating Expenditures		5800	411,861.00	300,132.00	-27.1%
Communications		5900	26,100.00	14,100.00	-46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			973,476.00	1,244,625.00	27.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	21,500.00	90,000.00	318.6%
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			21,500.00	90,000.00	318.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	465,046.00	556,068.10	19.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			465,046.00	556,068.10	19.6%
TOTAL, EXPENDITURES			6,389,449.71	7,585,433.10	18.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					

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

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	4,651,877.00	5,859,056.00	26.0%
2) Federal Revenue		8100-8299	567,039.00	573,953.00	1.2%
3) Other State Revenue		8300-8599	1,489,329.00	520,407.00	-65.1%
4) Other Local Revenue		8600-8799	55,348.00	111,500.00	101.5%
5) TOTAL, REVENUES			6,763,593.00	7,064,916.00	4.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,481,016.71	4,191,714.00	20.4%
2) Instruction - Related Services	2000-2999		1,454,631.00	1,422,462.00	-2.2%
3) Pupil Services	3000-3999		418,600.00	651,841.00	55.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		465,046.00	556,068.10	19.6%
8) Plant Services	8000-8999		570,156.00	763,348.00	33.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,389,449.71	7,585,433.10	18.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			374,143.29	(520,517.10)	-239.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			374,143.29	(520,517.10)	-239.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	817,117.83	1,191,261.12	45.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			817,117.83	1,191,261.12	45.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			817,117.83	1,191,261.12	45.8%
2) Ending Balance, June 30 (E + F1e)			1,191,261.12	670,744.02	-43.7%
<b>Components of Ending Fund Balance</b>					
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	1,023,210.24	462,543.81	-54.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	168,050.88	208,200.21	23.9%
Charter Facilities Reserve	0000	9780	7,389.29		
Charter Facilities Reserve	1100	9780	160,661.59		
Charter Facilities Reserve	0000	9780		163,963.29	
Charter Facilities Reserve	1100	9780		44,236.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6266	Educator Effectiveness, FY 2021-22	0.00	3,272.00
6300	Lottery: Instructional Materials	68,740.81	68,740.81
6331	CA Community Schools Partnership Act - Planning Grant	0.00	2,101.00
6500	Special Education	21,592.43	2,009.00
6546	Mental Health-Related Services	10,277.00	2,361.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	157,202.00	59,637.00
7311	Classified School Employee Professional Development Block Grant	367.00	367.00
7412	A-G Access/Success Grant	114,341.00	78,257.00
7413	A-G Learning Loss Mitigation Grant	120,174.00	90,112.00
7435	Learning Recovery Emergency Block Grant	530,516.00	155,687.00
Total, Restricted Balance		1,023,210.24	462,543.81

## **Special Education Pass-Through Fund Fund 10**

The California Department of Education (CDE) established a special revenue fund for use by the Administration Unit (AU) of a Special Education Local Plan Area (SELPA) to account for special education pass-through revenues outside the general fund (01). LEA's were required to start using this new fund in 2011-12. The fund will allow CDE to improve their comparability of LEAs.

Generally, the fund is required for AUs that receive pass-through revenue for special education from federal, state, or local sources having administrative involvement in allocating and distributing the revenues to other member agencies.

Merced County Office of Education is the AU of the SELPA and will receive revenue in fund 10 that will immediately be passed-through to the 20 school districts in Merced County. The creation and use of the fund does not change how we allocate Special Education revenue only where we report the revenue and subsequent pass-through. Revenue received to operate MCOE's special education programs will still be received and recorded in the general fund (01).

### **Summary of the Special Education Pass-Through Fund FY 2023-24 Budget:**

Beginning Balance	\$	0
Revenue		36,434,664
Planned Expenditures		<u>(36,434,664)</u>
Ending Fund Balance	\$	0



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,349,918.00	9,884,996.00	-12.9%
3) Other State Revenue		8300-8599	26,760,829.00	26,549,668.00	-0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			38,110,747.00	36,434,664.00	-4.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	38,110,747.00	36,434,664.00	-4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,110,747.00	36,434,664.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	636,298.00		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			636,298.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,927,672.89		
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			1,927,672.89		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(1,291,374.89)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	11,349,918.00	9,884,996.00	-12.9%
TOTAL, FEDERAL REVENUE			11,349,918.00	9,884,996.00	-12.9%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	24,738,043.00	24,467,192.00	-1.1%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,022,786.00	2,082,476.00	3.0%
TOTAL, OTHER STATE REVENUE			26,760,829.00	26,549,668.00	-0.8%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			38,110,747.00	36,434,664.00	-4.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	13,372,704.00	11,967,472.00	-10.5%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	24,738,043.00	24,467,192.00	-1.1%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,110,747.00	36,434,664.00	-4.4%
TOTAL, EXPENDITURES			38,110,747.00	36,434,664.00	-4.4%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,349,918.00	9,884,996.00	-12.9%
3) Other State Revenue		8300-8599	26,760,829.00	26,549,668.00	-0.8%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			38,110,747.00	36,434,664.00	-4.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	38,110,747.00	36,434,664.00	-4.4%
10) TOTAL, EXPENDITURES			38,110,747.00	36,434,664.00	-4.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Merced County Office of Education  
Merced County

Budget, July 1  
Special Education Pass-Through Fund  
Exhibit: Restricted Balance Detail

24 10249 0000000  
Form 10  
E8B2SMPTHX(2023-24)

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

**Adult Education Fund  
Fund 11**

The Adult Education fund was established in fiscal year 2015-16 to account for the Adult Education Block grant. The MCOE is a member of a consortium with seven other school districts and Merced College. The MCOE receives funding as a sub-recipient via Merced Community College. The Adult Education block grant program serves state and national interests by providing life-long educational opportunities and support services to all adults. Adult education provides free or low-cost classes to Californians ages 18 and older.

**Summary of the Adult Education Fund  
FY 2023-24 Budget:**

Beginning Balance	\$	199,592
Revenue		1,287,156
Planned Expenditures		<u>(1,284,556)</u>
Ending Fund Balance	\$	202,192

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	558,259.00	554,670.00	-0.6%
4) Other Local Revenue		8600-8799	695,630.00	732,486.00	5.3%
5) TOTAL, REVENUES			1,253,889.00	1,287,156.00	2.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	449,866.00	484,512.00	7.7%
2) Classified Salaries		2000-2999	216,607.00	228,698.00	5.6%
3) Employee Benefits		3000-3999	347,700.00	356,677.00	2.6%
4) Books and Supplies		4000-4999	34,957.00	15,145.00	-56.7%
5) Services and Other Operating Expenditures		5000-5999	150,433.00	138,355.00	-8.0%
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	59,978.10	61,169.00	2.0%
9) TOTAL, EXPENDITURES			1,259,541.10	1,284,556.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,652.10)	2,600.00	-146.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,652.10)	2,600.00	-146.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,243.78	199,591.68	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,243.78	199,591.68	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,243.78	199,591.68	-2.8%
2) Ending Balance, June 30 (E + F1e)			199,591.68	202,191.68	1.3%
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	8,635.70	8,635.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	190,955.98	193,555.98	1.4%
Adult Education Expenses	0000	9780	190,955.98		
Adult Education Expenses	0000	9780		193,555.98	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	95,365.72		
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	51,063.10		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			146,428.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	54.22		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			54.22		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			146,374.60		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	545,250.00	545,250.00	0.0%
All Other State Revenue	All Other	8590	13,009.00	9,420.00	-27.6%
TOTAL, OTHER STATE REVENUE			558,259.00	554,670.00	-0.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	2,600.00	420.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	695,130.00	729,886.00	5.0%
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			695,630.00	732,486.00	5.3%
<b>TOTAL, REVENUES</b>			1,253,889.00	1,287,156.00	2.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	449,866.00	484,512.00	7.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			449,866.00	484,512.00	7.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	160,402.00	169,683.00	5.8%
Classified Support Salaries		2200	56,205.00	59,015.00	5.0%
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			216,607.00	228,698.00	5.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	86,061.00	92,542.00	7.5%
PERS		3201-3202	54,953.00	61,748.00	12.4%
OASDI/Medicare/Alternative		3301-3302	23,103.00	24,523.00	6.1%
Health and Welfare Benefits		3401-3402	149,564.00	144,700.00	-3.3%
Unemployment Insurance		3501-3502	3,336.00	355.00	-89.4%
Workers' Compensation		3601-3602	22,687.00	24,251.00	6.9%
OPEB, Allocated		3701-3702	7,996.00	8,558.00	7.0%
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			347,700.00	356,677.00	2.6%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,259.00	2,130.00	-50.0%
Materials and Supplies		4300	30,698.00	13,015.00	-57.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			34,957.00	15,145.00	-56.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,416.00	9,919.00	17.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,800.00	7,997.00	-64.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	99,470.00	104,272.00	4.8%
Professional/Consulting Services and Operating Expenditures		5800	14,747.00	11,167.00	-24.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,433.00	138,355.00	-8.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	59,978.10	61,169.00	2.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			59,978.10	61,169.00	2.0%
TOTAL, EXPENDITURES			1,259,541.10	1,284,556.00	2.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	558,259.00	554,670.00	-0.6%
4) Other Local Revenue		8600-8799	695,630.00	732,486.00	5.3%
5) TOTAL, REVENUES			1,253,889.00	1,287,156.00	2.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		956,674.00	990,510.00	3.5%
2) Instruction - Related Services	2000-2999		102,139.00	104,089.00	1.9%
3) Pupil Services	3000-3999		3,584.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		59,978.10	61,169.00	2.0%
8) Plant Services	8000-8999		137,166.00	128,788.00	-6.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,259,541.10	1,284,556.00	2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,652.10)	2,600.00	-146.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,652.10)	2,600.00	-146.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	205,243.78	199,591.68	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,243.78	199,591.68	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,243.78	199,591.68	-2.8%
2) Ending Balance, June 30 (E + F1e)			199,591.68	202,191.68	1.3%
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	8,635.70	8,635.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	190,955.98	193,555.98	1.4%
Adult Education Expenses	0000	9780	190,955.98		
Adult Education Expenses	0000	9780		193,555.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6391	Adult Education Program	8,635.70	8,635.70
Total, Restricted Balance		8,635.70	8,635.70

## **Child Development Fund Fund 12**

The Child Development fund was established in fiscal year 2004-05 to account for the federal, state and local revenues of the child development programs. The programs operating under this fund are subsidized by state or federal funds and not with the intent of recovering costs of the programs by other charges.

Early Education has a long and successful history of operating numerous programs that benefit children ages 0-5, their families and childcare providers. There are two divisions within the Early Education Department, the Early Education Support Programs (EESP) and Head Start (HS).

EESP works to empower, support and build capacity for all children, families and childcare providers of Merced County. The work of EESP also extends out to other counties within the Central Valley. Services provided include, financial childcare assistance, childcare referrals, home visiting, workforce development, coaching, professional growth opportunities and family engagement.

EESP includes all Child Care Subsidy Programs, Early Head Start Partnership, Child Care Resource and Referral Services, Merced County Collaborative for Children and Families, Caring Kids home visiting program, California Preschool Instructional Network.

The Head Start/Early Head Start program provides comprehensive child development and related services to children 0 to kindergarten age and pregnant women from income eligible families and children with exceptional needs. Head Start/Early Head Start prepares children intellectually, socially, emotionally, and physically for school and life and assists families in meeting their self-sufficiency goals.

### **Summary of the Child Development Fund FY 2023-24 Budget:**

Beginning Balance	\$ 406,315
Revenue	54,606,015
Planned Expenditures	<u>(54,613,796)</u>
Ending Fund Balance	\$ 398,534

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,306,747.00	33,402,884.00	-12.8%
3) Other State Revenue		8300-8599	10,312,543.00	10,551,277.00	2.3%
4) Other Local Revenue		8600-8799	8,744,944.00	10,651,854.00	21.8%
5) TOTAL, REVENUES			57,364,234.00	54,606,015.00	-4.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	5,785,776.00	6,319,472.00	9.2%
2) Classified Salaries		2000-2999	7,814,004.00	7,989,477.00	2.2%
3) Employee Benefits		3000-3999	7,057,237.00	7,262,034.00	2.9%
4) Books and Supplies		4000-4999	4,034,146.00	1,958,610.00	-51.4%
5) Services and Other Operating Expenditures		5000-5999	28,285,283.00	27,025,149.00	-4.5%
6) Capital Outlay		6000-6999	494,333.00	91,740.00	-81.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,113,444.87	3,967,314.00	-3.6%
9) TOTAL, EXPENDITURES			57,584,223.87	54,613,796.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(219,989.87)	(7,781.00)	-96.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(219,989.87)	(7,781.00)	-96.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,304.79	406,314.92	-35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,304.79	406,314.92	-35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,304.79	406,314.92	-35.1%
2) Ending Balance, June 30 (E + F1e)			406,314.92	398,533.92	-1.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	406,314.92	398,533.92	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	125,825.28		
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	786,243.19		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	318,432.03		
4) Due from Grantor Government		9290	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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			1,230,500.50		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,292.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,054,996.09		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,063,288.44		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			(832,787.94)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	488,000.00	560,000.00	14.8%
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	37,818,747.00	32,842,884.00	-13.2%
TOTAL, FEDERAL REVENUE			38,306,747.00	33,402,884.00	-12.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	25,000.00	30,000.00	20.0%
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	10,287,543.00	10,521,277.00	2.3%
TOTAL, OTHER STATE REVENUE			10,312,543.00	10,551,277.00	2.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	40,779.00	35,889.00	-12.0%
Other Local Revenue					
All Other Local Revenue		8699	8,704,165.00	10,615,965.00	22.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,744,944.00	10,651,854.00	21.8%
TOTAL, REVENUES			57,364,234.00	54,606,015.00	-4.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	4,712,621.00	5,073,041.00	7.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,073,155.00	1,246,431.00	16.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,785,776.00	6,319,472.00	9.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	815,956.00	887,730.00	8.8%
Classified Support Salaries		2200	2,800,587.00	2,676,476.00	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	2,340,589.00	2,373,465.00	1.4%
Clerical, Technical and Office Salaries		2400	1,856,871.00	2,051,806.00	10.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Classified Salaries		2900	1.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			7,814,004.00	7,989,477.00	2.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,107,562.00	1,203,200.00	8.6%
PERS		3201-3202	1,955,848.00	2,159,060.00	10.4%
OASDI/Medicare/Alternative		3301-3302	678,382.00	721,879.00	6.4%
Health and Welfare Benefits		3401-3402	2,622,237.00	2,508,789.00	-4.3%
Unemployment Insurance		3501-3502	68,004.00	7,156.00	-89.5%
Workers' Compensation		3601-3602	462,443.00	488,620.00	5.7%
OPEB, Allocated		3701-3702	162,761.00	173,330.00	6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,057,237.00	7,262,034.00	2.9%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,500.00	500.00	-92.3%
Materials and Supplies		4300	3,254,355.00	1,348,110.00	-58.6%
Noncapitalized Equipment		4400	212,291.00	50,000.00	-76.4%
Food		4700	561,000.00	560,000.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			4,034,146.00	1,958,610.00	-51.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	423,882.00	338,689.00	-20.1%
Travel and Conferences		5200	121,265.00	125,393.00	3.4%
Dues and Memberships		5300	35,728.00	28,683.00	-19.7%
Insurance		5400-5450	25,700.00	25,000.00	-2.7%
Operations and Housekeeping Services		5500	200.00	200.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,503.00	25,400.00	-24.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,510,086.00	1,722,976.00	14.1%
Professional/Consulting Services and Operating Expenditures		5800	26,108,399.00	24,734,066.00	-5.3%
Communications		5900	26,520.00	24,742.00	-6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,285,283.00	27,025,149.00	-4.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	168,777.00	91,740.00	-45.6%
Equipment		6400	325,556.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			494,333.00	91,740.00	-81.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	4,113,444.87	3,967,314.00	-3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,113,444.87	3,967,314.00	-3.6%
<b>TOTAL, EXPENDITURES</b>			<b>57,584,223.87</b>	<b>54,613,796.00</b>	<b>-5.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	38,306,747.00	33,402,884.00	-12.8%
3) Other State Revenue		8300-8599	10,312,543.00	10,551,277.00	2.3%
4) Other Local Revenue		8600-8799	8,744,944.00	10,651,854.00	21.8%
5) TOTAL, REVENUES			57,364,234.00	54,606,015.00	-4.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		8,506,033.00	8,944,327.00	5.2%
2) Instruction - Related Services	2000-2999		6,235,897.00	4,246,391.00	-31.9%
3) Pupil Services	3000-3999		6,462,097.00	5,808,466.00	-10.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		30,227,622.00	29,880,349.00	-1.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		4,113,444.87	3,967,314.00	-3.6%
8) Plant Services	8000-8999		2,039,130.00	1,766,949.00	-13.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			57,584,223.87	54,613,796.00	-5.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(219,989.87)	(7,781.00)	-96.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(219,989.87)	(7,781.00)	-96.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	626,304.79	406,314.92	-35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			626,304.79	406,314.92	-35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			626,304.79	406,314.92	-35.1%
2) Ending Balance, June 30 (E + F1e)			406,314.92	398,533.92	-1.9%
<b>Components of Ending Fund Balance</b>					
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	406,314.92	398,533.92	-1.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25	24,806.25
9010	Other Restricted Local	381,508.67	373,727.67
Total, Restricted Balance		406,314.92	398,533.92

## **Special Reserve for Other Than Capital Outlay**

### **Fund 17**

This fund is used for the accumulation of general fund dollars reserved for economic uncertainties or to cover cash flow shortages in other funds. Expenditures may not be made from this fund. Amounts from this fund must be transferred to other authorized funds before expenditures can be made.

This fund is used to cover temporary cash flow shortages in the organization's operating funds. The Child Development fund (12) maintains a \$2 million cash loan due to the nature of the funding for the grants and contracts in the Child Development fund. The majority of the funding received is on a reimbursement basis.

### **Summary of Fund 17 FY 2023-24 Budget:**

Beginning Balance	\$ 12,389,999
Interest Revenue	<u>100,000</u>
Transfers Out	
Ending Fund Balance	\$ 12,489,999
Assigned: Unexpected Facility Repairs	\$ 1,603,154
Reserve for Economic Uncertainties	\$ 10,886,845

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	100,000.00	25.0%
5) TOTAL, REVENUES			80,000.00	100,000.00	25.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			80,000.00	100,000.00	25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	922,680.00	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			(922,680.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(842,680.00)	100,000.00	-111.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,232,679.01	12,389,999.01	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,232,679.01	12,389,999.01	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,232,679.01	12,389,999.01	-6.4%
2) Ending Balance, June 30 (E + F1e)			12,389,999.01	12,489,999.01	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	12,389,999.01	1,603,154.00	-87.1%
Unexpected Facility Repairs	0000	9780	1,603,154.00		
Reserve for Economic Uncertainties	0000	9780	10,786,845.01		
Unexpected Facility Repairs	0000	9780		1,603,154.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	10,886,845.01	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,241,777.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,811,208.33)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			13,430,569.22		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			13,430,569.22		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	80,000.00	100,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	100,000.00	25.0%
TOTAL, REVENUES			80,000.00	100,000.00	25.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	922,680.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			922,680.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(c) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+c)			(922,680.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	100,000.00	25.0%
5) TOTAL, REVENUES			80,000.00	100,000.00	25.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			80,000.00	100,000.00	25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	922,680.00	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			(922,680.00)	0.00	-100.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(842,680.00)	100,000.00	-111.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,232,679.01	12,389,999.01	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,232,679.01	12,389,999.01	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,232,679.01	12,389,999.01	-6.4%
2) Ending Balance, June 30 (E + F1e)			12,389,999.01	12,489,999.01	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,389,999.01	1,603,154.00	-87.1%
Unexpected Facility Repairs	0000	9780	1,603,154.00		
Reserve for Economic Uncertainties	0000	9780	10,786,845.01		
Unexpected Facility Repairs	0000	9780		1,603,154.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	10,886,845.01	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



## **Special Reserve Fund for Postemployment Benefits Fund 20**

The post-employment benefits fund was created in fiscal year 1996-97 exclusively for the purpose of establishing a reserve to fund the future cost of retiree's health and welfare benefits for eligible employees.

In January of 2023, an Actuarial Roll Forward Valuation was completed to update the total amount of the future liability of post-employment benefits. The accrued liability of the MCOE for all benefits of current and future retirees' is \$12,213,449. The report is based on information as of June 2022.

The total unfunded liability of over \$12.0 million does not include the dollars held in this reserve fund. MCOE selected to maintain this balance locally for flexibility in cash flow needs and in case the total liability should decrease, we would not be "overfunding" the liability.

MCOE has established an irrevocable trust fund to accumulate the contributions promised to pay all retiree benefits and to process the actual monthly payments of health benefit premiums for the retirees. The initial \$2,000,000 deposit to the trust occurred in July 2008. The MCOE uses the irrevocable trust fund to pay for the current benefits of the retiree's and accumulate funds for future costs. The balance as of June 30, 2022, was \$467,371.

### **Summary of Fund 20 FY 2023-24 Budget:**

Beginning Balance	\$ 1,200,420
Interest Revenue	<u>8,000</u>
Assigned: Post Employment Benefit	\$ 1,208,420

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,000.00	8,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,000.00	8,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,192,419.84	1,200,419.84	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,192,419.84	1,200,419.84	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,192,419.84	1,200,419.84	0.7%
2) Ending Balance, June 30 (E + F1e)			1,200,419.84	1,208,419.84	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,200,419.84	1,208,419.84	0.7%
Other Post Employment Expenses	0000	9780	1,200,419.84		
Other Post Employment Expenses	0000	9780		1,208,419.84	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,210,102.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,210,102.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(G10 + H2) - (I6 + J2)			1,210,102.82		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,000.00	8,000.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,000.00	8,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,192,419.84	1,200,419.84	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,192,419.84	1,200,419.84	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,192,419.84	1,200,419.84	0.7%
2) Ending Balance, June 30 (E + F1e)			1,200,419.84	1,208,419.84	0.7%
<b>Components of Ending Fund Balance</b>					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,200,419.84	1,208,419.84	0.7%
Other Post Employment Expenses	0000	9780	1,200,419.84		
Other Post Employment Expenses	0000	9780		1,208,419.84	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Merced County Office of Education  
Merced County

Budget, July 1  
Special Reserve Fund for Postemployment Benefits  
Exhibit: Restricted Balance Detail

24 10249 0000000  
Form 20  
E8B2SMPHX(2023-24)

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

## County School Facilities Fund Fund 35

This State School Building Fund was established in fiscal year 1998-99. The State and local school districts both have the ability to issue bonds to pay for school facilities. County Offices of Education are unable to issue bonds but can participate in the State's School Facility Program (SFP) funded by State bonds. Financial hardship assistance is available for those school districts and County Offices of Education which cannot provide all of the funding required to participate in (SFP). In order to receive financial hardship assistance, the MCOE must have made all reasonable efforts to raise local funding and must also demonstrate that it is unable to contribute all or a portion of the matching share requirement. If the MCOE meets the financial hardship criteria, it is eligible for financial assistance for new construction, modernization, Facility Hardship projects.

Currently the MCOE has no projects on the OPSC funded, unfunded or acknowledged list.

### **Future Projects:**

The MCOE is in the process of applying for Financial Hardship assistance. The MCOE has also recently completed a study of future Special Education classroom needs and is currently working on prioritizing the projects. The funds remaining in this fund include project savings.

### **Summary of the Facilities Fund FY 2023-24 Budget:**

Beginning Balance	\$ 3,414,789
Interest Revenue	<u>50,000</u>
Ending Fund Balance	\$ 3,464,789

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	50,000.00	66.7%
5) TOTAL, REVENUES			30,000.00	50,000.00	66.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,000.00	50,000.00	66.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,000.00	50,000.00	66.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,384,788.55	3,414,788.55	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,384,788.55	3,414,788.55	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,384,788.55	3,414,788.55	0.9%
2) Ending Balance, June 30 (E + F1e)			3,414,788.55	3,464,788.55	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,302,816.47	3,302,816.47	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	111,972.08	161,972.08	44.7%
State Funded Facility Projects	0000	9780	111,972.08		
State Funded Facility Projects	0000	9780		161,972.08	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,094,163.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	(100,767.42)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			3,993,396.12		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			3,993,396.12		
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,000.00	50,000.00	66.7%
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			30,000.00	50,000.00	66.7%
TOTAL, REVENUES			30,000.00	50,000.00	66.7%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					



Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	50,000.00	66.7%
5) TOTAL, REVENUES			30,000.00	50,000.00	66.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)</b>			30,000.00	50,000.00	66.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)</b>			30,000.00	50,000.00	66.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,384,788.55	3,414,788.55	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,384,788.55	3,414,788.55	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,384,788.55	3,414,788.55	0.9%
2) Ending Balance, June 30 (E + F1e)			3,414,788.55	3,464,788.55	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,302,816.47	3,302,816.47	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	111,972.08	161,972.08	44.7%
State Funded Facility Projects	0000	9780	111,972.08		
State Funded Facility Projects	0000	9780		161,972.08	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	3,302,816.47	3,302,816.47
Total, Restricted Balance		3,302,816.47	3,302,816.47

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps	32.00	32.00	32.00	32.00	32.00	32.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	221.00	221.00	221.00	230.00	230.00	230.00
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>253.00</b>	<b>253.00</b>	<b>253.00</b>	<b>262.00</b>	<b>262.00</b>	<b>262.00</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	124.00	124.00	124.00	170.00	170.00	170.00
b. Special Education-Special Day Class	721.00	721.00	721.00	765.00	765.00	765.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund(Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>845.00</b>	<b>845.00</b>	<b>845.00</b>	<b>935.00</b>	<b>935.00</b>	<b>935.00</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>1,098.00</b>	<b>1,098.00</b>	<b>1,098.00</b>	<b>1,197.00</b>	<b>1,197.00</b>	<b>1,197.00</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>54,823.00</b>	<b>54,823.00</b>	<b>54,823.00</b>	<b>54,823.00</b>	<b>54,823.00</b>	<b>54,823.00</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2022-23 Estimated Actuals			2023-24 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	337.00	337.00	337.00	380.00	380.00	380.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	337.00	337.00	337.00	380.00	380.00	380.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	337.00	337.00	337.00	380.00	380.00	380.00

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:

Place: Merced County Office of Education  
Date: June 12, 2023  
Time: 03:00 PM

Adoption Date: June 20, 2023

Signed: \_\_\_\_\_  
Clerk/Secretary of the County Board  
(Original signature required)

Contact person for additional information on the budget reports:

Name: Janet Riley  
Title: Assistant Superintendent Business Services  
Telephone: (209) 381-6725  
E-mail: jriley@mcoe.org

To update our mailing database, please complete the following:

Superintendent's Name: Steve M. Tietjen, Ed.D  
Chief Business Official's Name: Janet Riley  
CBO's Title: Assistant Superintendent Business Services  
CBO's Telephone: (209) 381-6725

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/20/2023	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	



ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

The MCOE budgets only for the estimated amount of Worker's Compensation premiums expected to be paid the Merced County Schools Insurance Group. The JPA is insured for excess cost.

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

Signed

Date of Meeting: June 20, 2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name: Janet Riley  
Title: Assistant Superintendent Business Services  
Telephone: (209) 381-6725  
E-mail: jriley@mcoe.org

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		54,823.00	0.00%	54,823.00	0.00%	54,823.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	21,939,756.00	3.94%	22,804,182.00	3.29%	23,554,440.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,011,661.00	-5.81%	2,836,661.00	0.00%	2,836,661.00
4. Other Local Revenues	8600-8799	12,382,788.90	-1.41%	12,207,788.00	0.00%	12,207,788.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,686,494.00)	81.51%	(4,876,285.00)	16.41%	(5,676,285.00)
6. Total (Sum lines A1 thru A5c)		34,647,711.90	-4.84%	32,972,346.00	-0.15%	32,922,604.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,100,562.00		8,537,100.00
b. Step & Column Adjustment				129,609.00		136,594.00
c. Cost-of-Living Adjustment				243,017.00		170,742.00
d. Other Adjustments				63,912.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,100,562.00	5.39%	8,537,100.00	3.60%	8,844,436.00
2. Classified Salaries						
a. Base Salaries				13,260,598.00		14,112,060.00
b. Step & Column Adjustment				212,170.00		225,793.00
c. Cost-of-Living Adjustment				397,818.00		282,241.00
d. Other Adjustments				241,474.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,260,598.00	6.42%	14,112,060.00	3.60%	14,620,094.00
3. Employee Benefits	3000-3999	10,823,707.00	7.74%	11,661,888.00	5.44%	12,296,870.00
4. Books and Supplies	4000-4999	1,926,975.00	-4.81%	1,834,276.00	6.81%	1,959,276.00
5. Services and Other Operating Expenditures	5000-5999	8,259,927.00	-14.43%	7,068,309.00	0.55%	7,107,380.00
6. Capital Outlay	6000-6999	2,423,051.00	-88.04%	289,791.00	72.54%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,722,323.10)	-0.86%	(10,630,353.00)	1.41%	(10,779,905.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,072,496.90	-3.52%	32,873,071.00	5.10%	34,548,151.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		575,215.00		99,275.00		(1,625,547.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,663,276.56		9,238,491.56		9,337,766.56
2. Ending Fund Balance (Sum lines C and D1)		9,238,491.56		9,337,766.56		7,712,219.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,886.34		108,886.00		108,886.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,638,827.22		6,738,183.56		5,085,871.56
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,490,778.00		2,490,697.00		2,517,462.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,238,491.56		9,337,766.56		7,712,219.56
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,490,778.00		2,490,697.00		2,517,462.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	10,886,845.01		10,986,845.00		11,086,845.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,377,623.01		13,477,542.00		13,604,307.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Shifting of ongoing program expense COVID expiring dollars to the general fund.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,241,016.00	2.40%	6,391,016.00	2.35%	6,541,016.00
2. Federal Revenues	8100-8299	22,982,609.00	-3.28%	22,229,734.00	3.60%	23,029,734.00
3. Other State Revenues	8300-8599	32,804,922.00	-1.91%	32,177,151.00	0.00%	32,177,151.00
4. Other Local Revenues	8600-8799	21,661,379.00	-2.31%	21,161,379.00	0.00%	21,161,379.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,686,494.00	81.51%	4,876,285.00	16.41%	5,676,285.00
6. Total (Sum lines A1 thru A5c)		86,376,420.00	0.53%	86,835,565.00	2.02%	88,585,565.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,182,186.00		21,046,655.00
b. Step & Column Adjustment				322,915.00		336,746.00
c. Cost-of-Living Adjustment				605,466.00		420,933.00
d. Other Adjustments				(63,912.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,182,186.00	4.28%	21,046,655.00	3.60%	21,804,334.00
2. Classified Salaries						
a. Base Salaries				24,449,605.00		25,821,805.00
b. Step & Column Adjustment				391,194.00		413,149.00
c. Cost-of-Living Adjustment				1,222,480.00		516,436.00
d. Other Adjustments				(241,474.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,449,605.00	5.61%	25,821,805.00	3.60%	26,751,390.00
3. Employee Benefits	3000-3999	22,668,172.00	5.09%	23,821,391.00	5.08%	25,031,634.00
4. Books and Supplies	4000-4999	4,034,440.13	-32.95%	2,704,901.00	-30.55%	1,878,675.00
5. Services and Other Operating Expenditures	5000-5999	10,312,802.00	-23.10%	7,930,510.00	-22.00%	6,185,796.00
6. Capital Outlay	6000-6999	1,942,419.86	-92.28%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	738,958.00	0.00%	738,958.00	0.00%	738,958.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,137,772.00	5.87%	6,497,888.00	1.41%	6,589,303.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		90,466,354.99	-1.94%	88,712,108.00	0.47%	89,130,090.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,089,934.99)		(1,876,543.00)		(544,525.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,089,642.58		9,999,707.59		8,123,164.59
2. Ending Fund Balance (Sum lines C and D1)		9,999,707.59		8,123,164.59		7,578,639.59
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	9,999,707.59		8,123,164.59		7,578,639.59
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,999,707.59		8,123,164.59		7,578,639.59
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Shifting of ongoing program expense COVID expiring dollars to the general fund.						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		54,823.00	0.00%	54,823.00	0.00%	54,823.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	28,180,772.00	3.60%	29,195,198.00	3.08%	30,095,456.00
2. Federal Revenues	8100-8299	22,982,609.00	-3.28%	22,229,734.00	3.60%	23,029,734.00
3. Other State Revenues	8300-8599	35,816,583.00	-2.24%	35,013,812.00	0.00%	35,013,812.00
4. Other Local Revenues	8600-8799	34,044,167.90	-1.98%	33,369,167.00	0.00%	33,369,167.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		121,024,131.90	-1.00%	119,807,911.00	1.42%	121,508,169.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				28,282,748.00		29,583,755.00
b. Step & Column Adjustment				452,524.00		473,340.00
c. Cost-of-Living Adjustment				848,483.00		591,675.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,282,748.00	4.60%	29,583,755.00	3.60%	30,648,770.00
2. Classified Salaries						
a. Base Salaries				37,710,203.00		39,933,865.00
b. Step & Column Adjustment				603,364.00		638,942.00
c. Cost-of-Living Adjustment				1,620,298.00		798,677.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,710,203.00	5.90%	39,933,865.00	3.60%	41,371,484.00
3. Employee Benefits	3000-3999	33,491,879.00	5.95%	35,483,279.00	5.20%	37,328,504.00
4. Books and Supplies	4000-4999	5,961,415.13	-23.86%	4,539,177.00	-15.45%	3,837,951.00
5. Services and Other Operating Expenditures	5000-5999	18,572,729.00	-19.24%	14,998,819.00	-11.37%	13,293,176.00
6. Capital Outlay	6000-6999	4,365,470.86	-89.93%	439,791.00	47.80%	650,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	738,958.00	0.00%	738,958.00	0.00%	738,958.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,584,551.10)	-9.86%	(4,132,465.00)	1.41%	(4,190,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		124,538,851.89	-2.37%	121,585,179.00	1.72%	123,678,241.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(3,514,719.99)		(1,777,268.00)		(2,170,072.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		22,752,919.14		19,238,199.15		17,460,931.15
2. Ending Fund Balance (Sum lines C and D1)		19,238,199.15		17,460,931.15		15,290,859.15
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	108,886.34		108,886.00		108,886.00
b. Restricted	9740	9,999,707.59		8,123,164.59		7,578,639.59
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,638,827.22		6,738,183.56		5,085,871.56
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,490,778.00		2,490,697.00		2,517,462.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,238,199.15		17,460,931.15		15,290,859.15
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,490,778.00		2,490,697.00		2,517,462.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,886,845.01		10,986,845.00		11,086,845.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		13,377,623.01		13,477,542.00		13,604,307.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.74%		11.08%		11.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Merced County SELPA						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		36,434,664.00		36,464,664.00		36,464,664.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		124,538,851.89		121,585,179.00		123,678,241.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		124,538,851.89		121,585,179.00		123,678,241.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		124,538,851.89		121,585,179.00		123,678,241.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,490,777.04		2,431,703.58		2,473,564.82
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,490,777.04		2,431,703.58		2,473,564.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

54,823

County Office County Operations Grant ADA Standard Percentage Level:

2.00%

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

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

Fiscal Year	County Operations Grant Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals		
Third Prior Year (2020-21)	56,306.00	56,538.00	N/A	Met
Second Prior Year (2021-22)	53,098.00	52,480.00	1.16%	Met
First Prior Year (2022-23)	53,098.00	54823.0	N/A	Met

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

1. CRITERION: Average Daily Attendance (continued)

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

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

DATA ENTRY: All data are extracted or calculated.

Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)				
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	277.49	917.61	56,538.00	0.00
Second Prior Year (2021-22)	177.18	880.87	52,480.00	0.00
First Prior Year (2022-23)	253.00	845.00	54,823.00	0.00
Historical Average:	235.89	881.16	54,613.67	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24) (historical average plus 2%):	240.61	898.78	55,705.94	0.00
1st Subsequent Year (2024-25) (historical average plus 4%):	245.33	916.41	56,798.21	0.00
2nd Subsequent Year (2025-26) (historical average plus 6%):	250.04	934.03	57,890.49	0.00

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

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

Average Daily Attendance (Form A, Estimated Funded ADA)				
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2023-24)	262.00	935.00	54,823.00	0.00
1st Subsequent Year (2024-25)	262.00	935.00	54823.0	0.00
2nd Subsequent Year (2025-26)	262.00	935.00	54823.0	0.00
Status:	Not Met	Not Met	Met	Met

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

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

- 1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:

(required if NOT met)

Increased ADA in credit recovery programs.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's gap funding or its cost-of-living adjustment (COLA)<sup>1</sup> plus or minus one percent.

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

<sup>1</sup> County offices that are already at or above their LCFF target funding level receive no gap funding. These county offices have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Due to the full implementation of LCFF, gap funding is no longer applicable. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

If status is at target, then COLA amount in Step 2b2 is used in Step 2c in Sections II and III.

Hold Harmless

If status is hold harmless, then amount in Step 2c is zero in Sections II and III.

Status: At Target

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
<b>I. LCFF Funding</b>				
a. COE funded at Target LCFF				
a1. County Operations Grant	12,449,793.00	13,469,566.00	13,469,566.00	13,469,566.00
a2. Alternative Education Grant	5,169,186.00	5,798,510.00	5,798,510.00	5,798,510.00
b. COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1. County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2. Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c. Charter Funded County Program				
c1. LCFF Entitlement	0.00	0.00	0.00	0.00
d. Total LCFF (Sum of a or b, and c)	17,618,979.00	19,268,076.00	19,268,076.00	19,268,076.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	54,823.00	54,823.00	54,823.00	54,823.00
b. Prior Year ADA (Funded)		54,823.00	54,823.00	54,823.00
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

12,449,793.00	13,469,566.00	13,469,566.00
8.22%	3.9%	3.3%
1,023,372.98	530,700.90	443,148.72
1,023,372.98	530,700.90	443,148.72
8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

8.22%	3.94%	3.29%
69.91%	69.91%	69.91%
5.75%	2.75%	2.30%

III. Alternative Education Grant

Step 1 - Change in Population

Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

- a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

253.00	262.00	262.00	262.00
	253.00	262.00	262.00
	9.00	0.00	0.00
	3.56%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column
- b1. COLA percentage (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

5,169,186.00	5,798,510.00	5,798,510.00
8.22%	3.94%	3.29%
424,907.09	228,461.29	190,770.98
424,907.09	228,461.29	190,770.98
8.22%	3.94%	3.29%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

11.78%	3.94%	3.29%
30.09%	30.09%	30.09%
3.54%	1.19%	0.99%

IV. Charter Funded County Program

Step 1 - Change in Population

Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

- a. ADA (Funded) (Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

0.00	0		
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

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

0.00	0.00	0.00
0.00	0.00	0.00
0.00%	0.00%	0.00%

Step 3 - Weighted Change in Population and Funding Level

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

V. Weighted Change

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Total weighted percent change (Step 3c in sections II, III and IV)	9.29%	3.94%	3.29%
LCFF Revenue Standard (line V-a, plus/minus 1%):			
	8.29% to 10.29%	2.94% to 4.94%	2.29% to 4.29%

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	16,453,603.00	16,453,603.00	16,453,603.00	16,453,603.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		N/A	N/A	N/A

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	26,688,616.00	28,180,772.00	28,180,772.00	28,180,772.00
County Office's Projected Change in LCFF Revenue:		5.59%	0.00%	0.00%
Standard:		8.29% to 10.29%	2.94% to 4.94%	2.29% to 4.29%
Status:		Not Met	Not Met	Not Met

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

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

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

Explanation  
(required if NOT met)

The change in the 23-24 LCFF is due to adjustment in COE formula amounts which increased the COE LCFF Funding. In addition the COE experienced growth in the District Funded and County Operated Program ADA.

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	5.59%	0.00%	0.00%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	0.59% to 10.59%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2022-23)	88,735,379.00		
Budget Year (2023-24)	99,484,830.00	12.11%	Not Met
1st Subsequent Year (2024-25)	105,000,899.00	5.54%	Not Met
2nd Subsequent Year (2025-26)	109,348,758.00	4.14%	Met

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

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

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

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

Budget Year 23-24 reflects step/column increases to salary schedules. Budget Year 23-24 reflects full employment. Estimated 22-23 actual balances reflect partial savings from unfilled positions.

4. **CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	5.59%	0.00%	0.00%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.41% to 15.59%	-10.00% to 10.00%	-10.00% to 10.00%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.59% to 10.59%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2022-23)	26,040,597.00		
Budget Year (2023-24)	22,982,609.00	-11.74%	Yes
1st Subsequent Year (2024-25)	22,229,734.00	-3.28%	No
2nd Subsequent Year (2025-26)	23,029,734.00	3.60%	No

**Explanation:**  
(required if Yes)

First Prior Year 22-23 ASES funding reflected carry over from the prior year not reflected in 23-24. Budget year 23-24 reflects a reduction in one time Relief Funding.

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

First Prior Year (2022-23)	31,918,264.00		
Budget Year (2023-24)	35,816,583.00	12.21%	Yes
1st Subsequent Year (2024-25)	35,013,812.00	-2.24%	No
2nd Subsequent Year (2025-26)	35,013,812.00	0.00%	No

**Explanation:**  
(required if Yes)

Budget Year 23-24 reflects changes in estimated COLA of 8.22% for SPED funding plus the addition of five (5) new SPED classrooms.

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

First Prior Year (2022-23)	28,666,578.00		
Budget Year (2023-24)	34,044,167.90	18.76%	Yes
1st Subsequent Year (2024-25)	33,369,167.00	-1.98%	No
2nd Subsequent Year (2025-26)	33,369,167.00	0.00%	No

**Explanation:**  
(required if Yes)

Increases in Revenue are due to increased ADA in District Funded County Program ADA and County Office Services provided to Districts. The first subsequent year was adjusted for 1-time funding.

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

First Prior Year (2022-23)	7,809,561.00		
Budget Year (2023-24)	5,961,415.13	-23.67%	Yes
1st Subsequent Year (2024-25)	4,539,177.00	-23.86%	Yes
2nd Subsequent Year (2025-26)	3,837,951.00	-15.45%	Yes

**Explanation:**

(required if Yes)

Books and supplies were reduced by one time expenditures and realigned with program needs.

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

First Prior Year (2022-23)	22,482,065.43		
Budget Year (2023-24)	18,572,729.00	-17.39%	Yes
1st Subsequent Year (2024-25)	14,998,819.00	-19.24%	Yes
2nd Subsequent Year (2025-26)	13,293,176.00	-11.37%	Yes

**Explanation:**

"(required if Yes)"

Services and other operating expenditures were reduced by one time expenditures and realigned with program needs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change	
		Over Previous Year	Status

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

First Prior Year (2022-23)	86,625,439.00		
Budget Year (2023-24)	92,843,359.90	7.18%	Met
1st Subsequent Year (2024-25)	90,612,713.00	-2.40%	Met
2nd Subsequent Year (2025-26)	91,412,713.00	0.88%	Met

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

First Prior Year (2022-23)	30,291,626.43		
Budget Year (2023-24)	24,534,144.13	-19.01%	Not Met
1st Subsequent Year (2024-25)	19,537,996.00	-20.36%	Not Met
2nd Subsequent Year (2025-26)	17,131,127.00	-12.32%	Not Met

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

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

- 1a. STANDARD MET - Projected other operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

Federal Revenue

(linked from 4B

if NOT met)



**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Books and supplies were reduced by one time expenditures and realigned with program needs.

**Explanation:**

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

Services and other operating expenditures were reduced by one time expenditures and realigned with program needs.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	34,072,496.90	1,022,174.91	1,022,175.00	Met

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

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

**Explanation:**  
(required if NOT met  
and Other is marked)

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

6. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	15,349,326.70	13,761,525.01	13,304,226.41
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	15,349,326.70	13,761,525.01	13,304,226.41
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	91,924,679.73	102,398,947.45	124,302,959.99
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	27,516,663.09	32,904,919.35	38,110,747.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	119,441,342.82	135,303,866.80	162,413,706.99
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	12.90%	10.20%	8.20%
County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.30%	3.40%	2.70%

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	1,967,713.00	22,379,789.01	N/A	Met
Second Prior Year (2021-22)	1,121,136.15	24,736,212.44	N/A	Met
First Prior Year (2022-23)	(1,902,436.01)	30,857,377.01	6.17%	Not Met
Budget Year (2023-24) (Information only)	575,215.00	34,072,496.90		

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

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

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

**Explanation:**

(required if NOT met)

Budget to spend one time balances on one time expenditures.

7. **CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>	County Office Total Expenditures and Other Financing Uses <sup>2</sup>	
1.7%	0	to \$7,072,999
1.3%	\$7,073,000	to \$17,684,999
1.0%	\$17,685,000	to \$79,581,000
0.7%	\$79,581,001	and over

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

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

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

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

124,538,851.89

County Office's Fund Balance Standard Percentage Level:

0.70%

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

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

For county offices that serve as the AU of a SELPA (Form MYP, Lines F 1a, F1b1, and F1b2):

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

Yes

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

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

Merced County SELPA

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
36,434,664.00	36,464,664.00	36,464,664.00

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

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

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2020-21)	6,430,518.86	7,476,863.42	N/A	Met
Second Prior Year (2021-22)	8,276,088.89	9,444,576.42	N/A	Met
First Prior Year (2022-23)	9,174,329.91	10,565,712.57	N/A	Met
Budget Year (2023-24) (Information only)	8,663,276.56			

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

---

**7C. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard**

---

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

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

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

8. **CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
5% or \$80,000 (greater of )	0	to \$7,072,999
4% or \$354,000 (greater of )	\$7,073,000	to \$17,684,999
3% or \$707,000 (greater of )	\$17,685,000	to \$79,581,000
2% or \$2,387,000 (greater of )	\$79,581,001	and over

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	124,538,851.89	121,585,179.00	123,678,241.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	124,538,851.89	121,585,179.00	123,678,241.00
2. Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	36,434,664.00	36,464,664.00	36,464,664.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	124,538,851.89	121,585,179.00	123,678,241.00
4. Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,490,777.04	2,431,703.58	2,473,564.82
6. Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7. <b>County Office's Reserve Standard</b> <b>(Greater of Line A5 or Line A6)</b>	<b>2,490,777.04</b>	<b>2,431,703.58</b>	<b>2,473,564.82</b>

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,490,778.00	2,490,697.00	2,517,462.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	10,886,845.01	10,986,845.00	11,086,845.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. County Office's Budgeted Reserve Amount (Lines B1 thru B7)	13,377,623.01	13,477,542.00	13,604,307.00
9. County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	10.74%	11.08%	11.00%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>2,490,777.04</b>	<b>2,431,703.58</b>	<b>2,473,564.82</b>
Status:	Met	Met	Met

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

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

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

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



**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

- 1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2022-23)	(5,811,606.00)			
Budget Year (2023-24)	(3,264,344.00)	(2,547,262.00)	(43.8%)	Not Met
1st Subsequent Year (2024-25)	(4,136,494.00)	872,150.00	26.7%	Not Met
2nd Subsequent Year (2025-26)	(5,586,494.00)	1,450,000.00	35.1%	Not Met
<b>1b. Transfers In, County School Service Fund *</b>				
First Prior Year (2022-23)	922,680.00			
Budget Year (2023-24)	0.00	(922,680.00)	(100.0%)	Not Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, County School Service Fund *</b>				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

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

No

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

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

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

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

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

First Prior Year includes \$1.5M transferred to other Restricted for completion of planned facilities Administrative Building.

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

**Explanation:**

(required if NOT met)

Funds were transferred in from FD-17 for the completion of facilities/properties.

- 1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

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

**Project Information:**

(required if YES)




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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payment(s) will be funded.

**Explanation:**

(required if Yes to increase  
in total annual payments)

In 2018-19, the MCOE issued COP's in the amount of \$8.0 Million. The first payment was paid in March 2019. Over the next 17 years the annual payment will average \$575k-\$580k.

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

---

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

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

No

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

**Explanation:**

(required if Yes)

**S7. Unfunded Liabilities**

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

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

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

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

Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

A prior agreement with management included life-time "capped" health benefits. As of the last actuarial there were approximately 54 individuals who qualified for benefits and about 30 that are lifetime. MCOE also has an agreement with certificated teachers and management which will provide "capped" health benefits for up to five years or Medicare age.

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

Other

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

Self-Insurance Fund

Government Fund

0

1,208,420

4. OPEB Liabilities

a. Total OPEB liability

12,213,449.00

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

467,371.00

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

11,746,078.00

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

Actuarial

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

Jun 30, 2022

5. OPEB Contributions

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

921,995.00

921,995.00

921,995.00

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

1,008,552.00

1,008,552.00

1,008,552.00

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

781,730.00

806,393.00

750,101.00

d. Number of retirees receiving OPEB benefits

54.00

54.00

54.00

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

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

- 1 Does your county office operate any self-insurance programs such as workers'

"compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)"

No

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

The Merced County Office of Education is a member of the Merced County Schools Insurance Group (MCSIG) JPA. MCOE is only liable for annual premiums of the workers compensation JPA. The JPA is insured for excess cost.

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2023-24)	(2024-25)	(2025-26)


**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	234.00	236.00	236.00	236.00

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

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

Yes

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

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

**Negotiations Settled**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

256,061

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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6. Amount included for any tentative salary schedule increases

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
18,331	18,698	19,071
70.0%	69.0%	69.0%
2.0%	2.0%	2.0%

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
306,150	326,601	338,463
1.6%	1.6%	1.6%

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

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
Yes	Yes	Yes

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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	585	593	593	593

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

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

Yes

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

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

**Negotiations Settled**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

350,358

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

6. Amount included for any tentative salary schedule increases

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes	Yes
19,578	19,970	20,369	
75.0%	74.0%	73.0%	
2.0%	2.0%	2.0%	

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

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

No

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

If Yes, explain the nature of the new costs:

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

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Yes	Yes	Yes
377,223	402,422	421,126
1.6%	1.6%	1.6%

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

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

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Yes	Yes	Yes
Yes	Yes	Yes

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

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


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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	196.0	198.0	198.0	198.0

**Management/Supervisor/Confidential**

**Salary and Benefit Negotiations**

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

N/A

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

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


Total cost of salary settlement

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

**Negotiations Not Settled**

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

303,973

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
--------------------------	----------------------------------	----------------------------------


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

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

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

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

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 20, 2023

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

#### ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	Yes
A3.	Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?	No
A5.	Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to CDE)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:  
(optional)

End of County Office Budget Criteria and Standards Review

Budget, July 1  
 Budget 2023-24  
**Technical Review Checks**  
 Phase - All  
 Display - Exceptions Only

Merced County Office of Education

Merced County

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**GENERAL LEDGER CHECKS**

**EXP-POSITIVE - (Warning)** - The following expenditure functions have a negative balance by resource, by fund.  
 (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

**Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	7200-7600	(\$72,312.10)

Explanation: This check does not include the function 7700.

01	0000	8100	(\$2,992,405.00)
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Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA Contribution).