

2023-2024 ORIGINAL BUDGET REPORT

Presented on June 28, 2023



Lake County Board of Education

Ms. Denise Loustalot, President Ms. Melissa Kinsel, Vice President Dr. Mark Cooper Ms. Nancy Hudson Ms. Itzia Rico

> Superintendent of Schools Brock Falkenberg

Lake County Office of Education 2023-2024 County School Service Original Budget Report

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- To: Brock Falkenberg Lake County Office of Education Board Members
- From: Lisa Cockerton Director – Internal Fiscal Services
- Re: 2023-2024 County School Service Original Budget

Attached for your review is the 2023-2024 County School Service Fund Original Budget Report.

On June 14, 2023 at 4:00 p.m. in the Kesey room of the Lake County Office of Education, the county board of education held a public hearing required under Education Code Section 1620 on the proposed 2023-2024 original budget and the Local Control Accountability Plan (LCAP). The proposed budget includes expenditures necessary to implement the LCAP and Annual Update.

County School Service Fund 01 Assumptions

• Current year and proposed COLA for LCFF, special education and other programs outside of the LCFF

| COLA | 2023-24 | 2024-25 | 2025-26 |
|--------------------|---------|---------|---------|
| LCFF/Special Educ. | 8.22% | 3.94% | 3.29% |

• Payroll Mandatory Benefit/Tax Changes

| Retirement System | 2022-23 | 2023-24 | 2024-25 | |
|----------------------|---------|---------|---------|--|
| CalSTRS | 19.10% | 19.10% | 19.10% | |
| CalPERS | 25.37% | 26.68% | 27.70% | |
| Unemp Insur. | .50% | .05% | .05% | |

- Lottery Unrestricted per ADA
- Lottery Prop 20 per ADA
- Routine Restricted Maintenance
- Reserve for Economic Uncertainty
- Board Approved Additional Reserve
- Alternative Education ADA
- District Funded County Program ADA
- County Operations Grant ADA
- CDE approved indirect cost rate 10.09%
- Capital Outlay funded with restricted program allocations or may be funded from reserves

\$170

\$67

3%

3%

8.53

8.835

20

3% (Total expenditures exceed \$16,596)

 Restricted Maintenance Account (RMA) Resource 8150 3% of Unrestricted Expenditures The required contribution is \$204,949 however the budget reflects a \$250,000 contribution \$238,514 vs \$250,000 = \$11,486 excess

Ending Balance/Reserves

In the 2023-2024 budget year, the County Office is estimated to have a positive ending balance in the Unrestricted General Fund of \$6.48 million. The required Reserve for Economic Uncertainty is 3% of total fund expenditures equaling \$605,200. The Assigned components of the ending balance total \$1,641,786 which are resources that have specific purposes assigned to them that are not available to be designated for unassigned/unappropriated use. The unassigned/unappropriated unrestricted balance is \$4,214,421.

Cash Flow

The County Office continues to maintain positive cashflow for the current year due to a healthy ending balance. The projected beginning cash balance is \$11,172,113 and is anticipated to remain stable throughout the fiscal year. A cashflow report will be presented at the 1st Interim report period in December.

Form 11 - Adult Education Fund 11 (page 60)

- Fund Transfer (Contribution) in Object 7600-7629 to Resource 0127 North Coast School of Education (Teach Lake County) - \$89,398. Continuance of estimated transfer in Multi-Year Projections.
- Projected Ending Fund Balance; \$135,891

The Adult Education Fund will need to be monitored closely for cash balance and might require a temporary loan from the General Fund

Form 12 - Child Development Fund 12 (page 66)

- Beginning Balance: \$481,236
- Ending Balance: \$279,248

The Child Development Fund will need to be monitored closely for cash balance and might require a temporary loan from the General Fund.

Form 14 - Deferred Maintenance Fund 14 (page 73)

- Although no longer required, the County Office retains a balance that is being used for ongoing facility maintenance
- Annual revenue transfer of \$130,000 from the unrestricted general fund to support planned maintenance projects.

Form 16 - Forest Reserve Fund 16 (page 77)

• Forest Reserve is dependent on Federal reauthorization. Prior year revenues are distributed to districts based on a formula with a portion utilized to support the countywide fiscal annual software costs and CA Coalition Reserve dues.

Multiyear projections include the following assumptions (page 48)

Salaries/Benefits

 No COLA increase is included in the subsequent year projections. In 2024-2025, the Step/Column includes a 3% step movement to all salary schedules due to minimum wage mandatory increases. In 2025-2026, Step/Column increases will be reflective of only those salaries subject to movement. The salaries for substitutes, extra duty stipends and timesheet hours are based on prior year analysis. Medical Benefits capped annually at \$15,577 prorated by FTE.

Books and Supplies/Services and other Operating Expenditures

 Projections for the expenditures in these categories were analyzed for those that were one-time in nature and either increased/reduced for those resources that were added or expired.

Expiring programs in order of expiration date/year

2023/2024

- RS 9956 TUPE DOJ Grant \$1,633,529 over 3 years; expires 6/30/24
- RS 9087 SEL Cal Hope expires 6/30/2024
- RS 9038 Comp. Literacy State Development expires 8/24
- RS 3313/3314 ESSER III expires 9/30/24

2024-2025

o RS 9985 Student Behavioral Health Incentive Program (SBHIP) – expires 12/31/24

2025-2026

- \circ RS 9930 Learning Acceleration -Math Grant expires 6/30/26
- RS 9350 Mental Health Student Support expires 9/30/26

New Grant/Entitlement Programs

| Resource/Title | Grant Period | Award |
|---|----------------|---------------------------------|
| 3182-CSI (Comprehensive Support and Improvement) for LEA (CCS) | Annual | \$178,351 |
| 6333- CCSPP Program (Ca. Community Schools Partnership Program) | Annual ? | \$300,000 |
| 9521-Cal MSCS (Math, Science, Computer Science) Professional Learning Grant | 7/1/23-6/30/26 | San Joaquin Lead \$500,00 |
| 9916-K16 Redwood Coast Educational Collaborative | 1/1/23-6/30/26 | Humboldt State \$498,332 |
| 9595-First Five of CA | 7/1/23-6/30/26 | TBD Awaiting Award Letter |

Budget Presentation Highlights

- Budget 101 An Overview of Budget Documents
 - o Fiscal Solvency Where Do I Look?
- Hance and CCS Revenue and Expenditure Summary
 - An overview of the Hance and CCS budgeted revenues and expenditures.

• The Solar Project and Impact on Unrestricted Deficit Spending

• Possible change orders – Increased costs

• Looking Ahead

- Budget Trailer Bills
 - New Funding Possibilities
- o 45 Day Revision
 - Update for impacts of Trailer Bills

Budget, July 1 FINANCIAL REPORTS 2023-24 Budget County Office of Education Certification

| ANNUAL BUDGET RE July 1, 2023 Budget A | | | | |
|---|----------------------------|--|-------------------------------------|---|
| and Accountabilit | y Plan (LCAP) or annual | update to the LCAP the | at will be effective for the budget | litures necessary to implement the Local Control t year. The budget was filed and adopted ctions 1620, 1622, 33129, 52066, 52067, and |
| Public Hearing: | | | Adoption Date: | June 28, 2023 |
| Place: | Lake County Office of CA | Lake County Office of Education, Lakeport CA | | |
| Date: | June 14, 2023 | | | Clerk/Secretary of the County Board |
| Time: | 4:00 p.m. | | | (Original signature required) |
| Contact person for ad | ditional information on th | e budget reports: | | |
| | Name: | Lisa Cockerton | | |
| | Title: | Director, Internal Fisc | al Services | |
| | Telephone: | 707-262-4110 | | |
| | E-mail: | lcockerton@lakecoe.c | org | |
| - | | · · · · · · | | - |
| | database, please comple | 0 | | |
| : | Superintendent's Name: | Brock Falkenberg | | |
| Chief Bu | siness Official's Name: | Lisa Cockerton | | |
| | CBO's Title: | Director, Internal Fisc | al Services | |
| | CBO's Telephone: | 707-262-4110 | | - |
| | | | | |

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.

| CRITE | RIA 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 |
| CRITE | RIA 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 | |

Budget, July 1 FINANCIAL REPORTS 2023-24 Budget County Office of Education Certification

| | MENTAL 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 |
| SUPPLE | MENTAL INFORMATION | l (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 | Does the county office provide postemployment benefits other than pensions (OPEB)? | x | |
| | Pensions | If yes, are they lifetime benefits? | n/a | |
| | | If yes, do benefits continue beyond age 65? | n/a | |
| | | If yes, are benefits funded by pay-as-you-go? | n/a | |
| 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 | Are salary and benefit negotiations still open for: | | |
| | Agreements | Certificated? (Section S8A, Line 1) | x | |
| | | Classified? (Section S8B, Line 1) | x | |
| | | Management/superv isor/confidential? (Section S8C, Line 1) | x | 1 |
| 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 | 06/2 | 3/2023 |
| 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 |
| ADDITI | ONAL FISCAL INDICATO | RS | 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 | |
| ADDITI | ONAL FISCAL INDICATO | DRS (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 | Have there been personnel changes in the superintendent or chief business official (CBO) | x | |

| | 202 | 2-23 Estimated Actu | als | 2023-24 Budget | | | |
|---|-------------------------------|---------------------|---|----------------|-------------------------|----------|--|
| Description | P-2 ADA Annual ADA Funded ADA | | Estimated P-2 Estimated ADA Annual ADA | | Estimated Funded ADA | | |
| B. COUNTY OFFICE OF EDUCATION | | | | | 0 | | |
| 1. County Program Alternative Education Grant ADA | | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | 8.53 | |
| 2. District Funded County Program ADA | - | 1 | | | | | |
| a. County Community Schools | .89 | .89 | .89 | 1.50 | 1.50 | 1.50 | |
| b. Special Education-Special Day Class | 17.64 | 17.64 | 17.64 | 18.50 | 18.50 | 18.50 | |
| c. Special Education-NPS/LCI | | | | | | | |
| d. Special Education Extended Year | | | | | | - | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 18.53 | 18.53 | 18.53 | 20.00 | 20.00 | 20.00 | |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 27.06 | 27.06 | 27.06 | 28.53 | 28.53 | 28.53 | |
| 4. Adults in Correctional Facilities | | | | | | | |
| 5. County Operations Grant ADA | 8,800.77 | 8,800.77 | 8,800.77 | 8,835.00 | 8,835.00 | 8,835.00 | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | | |

| ANNUAL CERT | TIFICATION REGARDING SELF-INSURED WORKERS' COMPENSI | SATION CLAIMS | | | | | | | |
|-------------------|--|--|-----------------|---|--|--|--|--|--|
| information to t | 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 certil 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 Superint | endent of Public Instruction: | | | | | | | | |
| Ou | ur county office of education is self-insured for workers' compensation | ation claims as defined in Education Code Section 42141(a): | | | | | | | |
| | Total liabilities actuarially determined: | 2 | 6 | | | | | | |
| | Less: Amount of total liabilities reserved in budget: | \$ | 5 | - | | | | | |
| | Estimated accrued but unfunded liabilities: | 5 | \$ 0.00 |) | | | | | |
| Th | is county office of education is self-insured for workers' compens | ation claims through a JPA, and offers the following informa | ation: | _ | | | | | |
| X Th Signed | his county office of education is not self-insured for workers' comp | | : June 28, 2023 | _ | | | | | |
| | Clerk/Secretary of the Governing Board | | | | | | | | |
| | (Original signature required) | | | | | | | | |
| For additional in | formation on this certification, please contact: | | | | | | | | |
| Name: | Lisa Cockerton | | | | | | | | |
| Title: | Director - Internal Fiscal Services | • | | | | | | | |
| Telephone: | 707-262-4110 | • | | | | | | | |
| E-mail: | lcockerton@lakecoe.org | - | | | | | | | |

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Object

17 10173 0000000 Form 01 E8B6BDXSRK(2023-24)

2022-23 Estimated Actuals 2023-24 Budget Total Fund col. A + B (C) Total Fund col. D + E % Diff Object Codes Unrestricted Restricted Unrestricted (D) Restricted Columr C & F **Resource Codes** (E) (F) Description (A) (B) A. REVENUES 1) LCFF Sources 8010-8099 4,941,516.00 121.215.00 5,062,731.00 5,324,097.00 121.215.00 5.445.312.00 7.6% 2) Federal Revenue 8100-8299 0.00 1,198,991.00 1,198,991.00 0.00 1.467.519.00 1.467.519.00 22 4% 3) Other State Revenue 8300-8599 21.664.00 7.876.276.00 7.897.940.00 21.998.00 6.569.807.00 6.591.805.00 -16.5% 8600-8799 2,314,544.00 2,575,119.00 2.442.436.00 5.221.880.00 4) Other Local Revenue 4,889,663.00 2,779,444.00 6.8% 5) TOTAL, REVENUES 7.277.724.00 11.771.601.00 19.049.325.00 7.788.531.00 10 937 985 00 18,726,516,00 -1.7% B. EXPENDITURES 23.2% 1) Certificated Salaries 1000-1999 1,303,310.00 785,099.00 2,088,409.00 1,443,419.00 1,130,073.00 2,573,492.00 2000-2999 2) Classified Salaries 2,470,293.00 2,229,675.00 4,699,968.00 2,980,211.00 1,962,789.00 4,943,000.00 5.2% 3) Employ ee Benefits 3000-3999 1,726,424.00 1,487,979.00 3,214,403.00 2,001,322.00 1,535,227.00 3,536,549.00 10.0% 4000-4999 4) Books and Supplies 387.375.00 387.407.00 774,782.00 280.012.00 700.357.00 980.369.00 26.5% 5) Services and Other Operating Expenditures 5000-5999 1,164,165.00 1,350,072.00 3,199,058.00 4,363,223.00 4,405,975.00 5,756,047.00 31.9% 6) Capital Outlay 6000-6999 579,532.00 1,077,444.00 586,037.00 489,859.00 497,912.00 1,075,896.00 -0.1% 7) Other Outgo (excluding Transfers of Indirect 7100-7299 Costs) 7400-7499 254 348 00 1.676.803.00 1,931,151.00 276.232.00 1.395.838.00 1 672 070 00 -13 4% 8) Other Outgo - Transfers of Indirect Costs 7300-7399 (1.065.286.00) 753.227.00 (312.059.00) (1.056.221.00) 692,125,00 (364.096.00 16.7% 9) TOTAL, EXPENDITURES 6.820.161.00 11.017.160.00 17.837.321.00 7.861.084.00 12.312.243.00 20.173.327.00 13.1% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING 457,563.00 754,441.00 1,212,004.00 (72,553.00) (1,374,258.00) (1,446,811.00) -219.4% SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 30.163.00 0.00 30.163.00 20.712.00 0.00 20,712.00 -31.3% b) Transfers Out 7600-7629 137.124.00 -54.4% 58,800.00 195,924.00 89,398.00 0.00 89,398.00 2) Other Sources/Uses 8930-8979 0.00 0.00 0.00 0.00 0.00 0.0% a) Sources 0.00 b) Uses 7630-7699 0.00 0.00 0.00 0.00 0.00 0.00 0.0% 8980-8999 (344,627.00) 0.00 250,000.00 3) Contributions 344,627.00 (250,000.00) 0.00 0.0% 4) TOTAL. OTHER FINANCING (318,686.00) (451,588.00) 285,827.00 (165,761.00) 250,000.00 (68,686.00) -58.6% SOURCES/USES E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 5,975.00 1,040,268.00 1,046,243.00 (391,239.00) (1,124,258.00) (1,515,497.00) -244.9% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 6,869,012.00 4,318,336.00 11,187,348.00 6,874,987.00 5,358,604.00 12,233,591.00 9.4% b) Audit Adjustments 9793 0.00 0.00 0.00 0.0% 0.00 0.00 0.00 c) As of July 1 - Audited (F1a + F1b) 6.869.012.00 4.318.336.00 11.187.348.00 6.874.987.00 5.358.604.00 12.233.591.00 9.4% d) Other Restatements 9795 0.00 0.00 0.0% 0.00 0.00 0.00 0.00 e) Adjusted Beginning Balance (F1c + F1d) 6,869,012.00 4,318,336.00 11,187,348.00 6,874,987.00 5,358,604.00 12,233,591.00 9.4% 2) Ending Balance, June 30 (E + F1e) 6.874.987.00 5.358.604.00 12,233,591.00 6.483.748.00 4,234,346.00 10,718,094.00 -12.4% Components of Ending Fund Balance a) Nonspendable 9711 Revolving Cash 2,000.00 2,000.00 2,000.00 0.00 2,000.00 0.0% 0.00 Stores 9712 0.00 0.00 0.00 0.00 0.00 0.00 0.0% 9713 Prepaid Items 2.650.50 17.690.52 20.341.02 20.341.00 0.00 20.341.00 0.0% All Others 9719 0.00 0.00 0.00 0.00 0.00 0.00 0.0% b) Restricted 9740 4,234,346.00 0.00 5,340,913.48 5,340,913.48 0.00 4,234,346.00 -20.7% c) Committed Stabilization Arrangements 0.00 0.00 0.00 0.00 0.00 0.00 9750 0.0% Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.0% d) Assigned Other Assignments 9780 1 663 332 00 0.00 1 663 332 00 1.641.786.00 0 00 1.641.786.00 -1.3% 9780 Addt'l 3% Economic Uncert 0000 535,120,00 535, 120, 00 0.00 16,500.00 RS 0009 Leibowitz 0000 9780 16, 500.00 0.0 RS 0013 Wine Alliance 0000 9780 5.803.00 5,803,00 0.00 RS 0050 Mandated Costs 0000 9780 224,063.00 224,063.00 0.00 RS 0070 MAA Admin 0000 9780 200,817.00 200,817.00 0.00 RS 0075 MAA SELPA 0000 9780 65,376.00 65, 376.00 0.00 RS 0076 ISP Tech 0000 9780 344,603,00 344,603,00 0.00 9780 48,212.00 0.00 RS 0100 Hance Supp/Conc 0000 48,212.00 RS 0125 Differentiated Assistance 0000 9780 205.965.00 205.965.00 0.00 RS 1100 Lottery-ROP Balance 1100 9780 0.00 RS 1101 Lottery - CCS 1100 9780 12,863.00 12,863.00 0.00 RS 1102 Lottery - Hance 1100 9780 4,010.00 4,010.00 0.00 Addt'l 3% Economic Uncert. 0000 9780 0.00 605.200.00 605.200.00 RS 0009 Leibowitz 0000 9780 0.00 16,500.00 16,500.0 RS 0013 Wine Alliance 0000 9780 0.00 3,803.00 3.803.00 RS 0050 Mandated Costs 0000 0.00 220, 563.00 220,563.00 9780 RS 0070 MAA - Admin 0.00 0000 9780 212.817.00 212.817.00

California Dept of Education

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Object

17 10173 0000000 Form 01 E8B6BDXSRK(2023-24)

| | Expenditures by Object | | | | | | | | E8B6BDXSRK(2023 | |
|--|------------------------|-----------------|---------------------|-------------------------|---------------------------------|---------------------------|-------------------|---------------------------------|---------------------------|--|
| | | | 20 | 22-23 Estimated Actuals | • | | 2023-24 Budget | | - ¹² . | |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F | |
| RS 0075 MAA - SELPA | 0000 | 9780 | | | 0.00 | 65,376.00 | | 65, 376.00 | - | |
| RS 0076 ISP Sv c | 0000 | 9780 | | | 0.00 | 403, 940. 00 | | 403, 940. 00 | | |
| RS 1100 Lottery - ROP | 1100 | 9780 | | | 0.00 | 108, 580.00 | | 108, 580.00 | | |
| RS 1101 Lottery - CCS | 1100 | 9780 | | | 0.00 | 5,007.00 | | 5,007.00 | | |
| RS 1102 Lottery - Hance | 1100 | 9780 | | | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 535,120.00 | 0.00 | 535,120.00 | 605,200.00 | 0.00 | 605,200.00 | 13 | |
| Unassigned/Unappropriated Amount | | 9790 | 4,671,884.50 | 0.00 | 4,671,884.50 | 4,214,421.00 | 0.00 | 4,214,421.00 | -9 | |
| 6. ASSETS 1) Cash | | | | | | | | | | |
| a) in County Treasury | | 9110 | 6,611,849.84 | 4,581,557.66 | 11,193,407.50 | | | | | |
| 1) Fair Value Adjustment to Cash in | | 9111 | | | | | | | | |
| County Treasury | | | 0.00 | 0.00 | 0.00 | | | | | |
| b) in Banks | | 9120 | 100.00 | 0.00 | 100.00 | | | | | |
| c) in Revolving Cash Account | | 9130 | 2,000.00 | 0.00 | 2,000.00 | | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | | |
| 3) Accounts Receivable | | 9200 | 4,816.28 | 9,219.26 | 14,035.54 | | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | | |
| 7) Prepaid Expenditures | | 9330 | 2,650.50 | 17,690.52 | 20,341.02 | | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | | |
| 10) TOTAL, ASSETS | | | 6,621,416.62 | 4,608,467.44 | 11,229,884.06 | | | | | |
| I. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | | |
| LIABILITIES | | | í t | † | | | | | | |
| 1) Accounts Payable | | 9500 | 131,405.07 | 60,875.35 | 192,280.42 | | | | | |
| 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 | | | 131,405.07 | 60,875.35 | 192,280.42 | | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | | |
| | | | 0.00 | 0.00 | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 6,490,011.55 | 4,547,592.09 | 11,037,603.64 | | | | | |
| CFF SOURCES | | | Î | | | | | | | |
| Principal Apportionment | | | | | | | | | | |
| State Aid - Current Year | | 8011 | 2,855,723.00 | 0.00 | 2,855,723.00 | 3,234,266.00 | 0.00 | 3,234,266.00 | 13 | |
| Education Protection Account State Aid - Current | | 8012 | 1 700 00 | | 1 700 00 | 1 700 00 | | 1 700 00 | | |
| Year State Aid Brier Vears | | 8010 | 1,706.00 | 0.00 | 1,706.00 | 1,706.00 | 0.00 | 1,706.00 | 0 | |
| State Aid - Prior Years ax Relief Subventions | | 8019 | (4,038.00) | 0.00 | (4,038.00) | 0.00 | 0.00 | 0.00 | -100 | |
| AX Relief Subventions Homeowners' Exemptions | | 8021 | 21,319.00 | 0.00 | 21,319.00 | 21,319.00 | 0.00 | 21,319.00 | | |
| Timber Yield Tax | | 8021 | 21,319.00 | 0.00 | 21,319.00 | 21,319.00 | 0.00 | 21,319.00 | | |
| Other Subventions/In-Lieu Taxes | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | 0029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Secured Roll Taxes | | 8041 | 2,436,573.00 | 0.00 | 2,436,573.00 | 2,436,573.00 | 0.00 | 2,436,573.00 | | |
| Secured Roll Taxes | | 8041 8042 | | | 2,436,573.00 | 2,436,573.00 65,953.00 | 0.00 | 2,436,573.00 65,953.00 | (| |
| Prior Years' Taxes | | 8042 | 65,953.00 | 0.00 | | | | | | |
| Supplemental Taxes | | 8043 | 2,119.00 | 0.00 | 2,119.00 | 2,119.00 | 0.00 | 2,119.00 | (| |
| | | | 47,058.00 | 0.00 | 47,058.00 | 47,058.00 | 0.00 | 47,058.00 | 0 | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 184,009.00 | 0.00 | 184,009.00 | 184,009.00 | 0.00 | 184,009.00 | (| |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 174,110.00 | 0.00 | 174,110.00 | 174,110.00 | 0.00 | 174, 110.00 | (| |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Receipt from Co. Board of Sups. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| liscellaneous Funds (EC 41604) | | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (| |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 5,784,546.00 | 0.00 | 5,784,546.00 | 6,167,127.00 | 0.00 | 6,167,127.00 | 6 | |
| | | | | | | | | | | |

California Dept of Education SACS Financial Reporting Software - SACS V5.1 File: Fund-A, Version 6

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Object

| | | | 202 | 2-23 Estimated Actuals | 3 | 2023-24 Budget | | | |
|---|--|--------------|--------------|----------------------------|----------------------------|----------------|--------------|--------------------------|------------------|
| | | Object | Unrestricted | Restricted | Total Fund col. A + B | Unrestricted | Restricted | Total Fund col. D + E | % Diff Column |
| Description | Resource Codes | Codes | (A) | (B) | (C) | (D) | (E) | (F) | C & F |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | (130,000.00) | | (130,000.00) | (130,000.00) | | (130,000.00) | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (713,030.00) | 121,215.00 | (591,815.00) | (713,030.00) | 121,215.00 | (591,815.00) | 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 | | | 4,941,516.00 | 121,215.00 | 5,062,731.00 | 5,324,097.00 | 121,215.00 | 5,445,312.00 | 7.6% |
| FEDERAL REVENUE | | | Ì | | | | 1 | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 102,900.00 | 102,900.00 | 0.00 | 56,932.00 | 56,932.00 | -44.79 |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds Wildlife Reserve Funds | | 8270 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| nteragency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 5,399.00 | 5,399.00 | 0.00 | 2,736.00 | 2,736.00 | -49.3% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 8,242.00 | 8,242.00 | | 0.00 | 0.00 | -49.3% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | - | 1,230.00 | 1,230.00 | | 1,229.00 | 1,229.00 | -100.07 |
| 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 | 1 1 | 0.00 | 0.00 | - | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 3040, 3060, 3061, | | | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, | 8290 | | | | | | | |
| | 4128, 4204, 5630 | | | 254,587.00 | 254,587.00 | | 372,512.00 | 372,512.00 | 46.3% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 826,633.00 | 826,633.00 | 0.00 | 1,034,110.00 | 1,034,110.00 | 25.1% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 1,198,991.00 | 1,198,991.00 | 0.00 | 1,467,519.00 | 1,467,519.00 | 22.4% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| ROC/P Entitlement Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | 6360 | 0319 | - | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Current Year | 6500 | 8311 | | 1,380,969.00 | 1,380,969.00 | | 1,314,786.00 | 1,314,786.00 | -4.8% |
| Prior Years | 6500 | 8319 | - | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 11,670.00 | 0.00 | 11,670.00 | 12,000.00 | 0.00 | 12,000.00 | 2.8% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 5,445.00 | 2,870.00 | 8,315.00 | 5,445.00 | 2,869.00 | 8,314.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 0507 | | 4 500 000 00 | 4 500 000 00 | | 4 045 000 00 | 1,245,838.00 | 40.49 |
| State Sources After School Education and Safety (ASES) | 6010 | 8587 8590 | 0.00 | 1,526,802.00 135,407.00 | 1,526,802.00 135,407.00 | 0.00 | 1,245,838.00 | 1,245,838.00 | -18.4% 44.7% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | 6650, 6680, 6685, | | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.07 |
| Drug/Alcohol/Tobacco Funds | 6690, 6695 | 8590 | | 88,212.00 | 88,212.00 | | 89,000.00 | 89,000.00 | 0.9% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | 0.00 | 0.00 | 0.09 |
| Specialized Secondary | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 4,549.00 | 4,742,016.00 | 4,746,565.00 | 4,553.00 | 3,721,344.00 | 3,725,897.00 | -21.5% |
| TOTAL, OTHER STATE REVENUE | | | 21,664.00 | 7,876,276.00 | 7,897,940.00 | 21,998.00 | 6,569,807.00 | 6,591,805.00 | -21.57 |
| OTHER LOCAL REVENUE | | | 21,004.00 | 1,010,210.00 | 1,001,040.00 | 21,000.00 | 0,000,007.00 | 0,001,000.00 | -10.3% |
| Dther 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% |

California Dept of Education

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Object

17 10173 0000000 Form 01 E8B6BDXSRK(2023-24)

| | | | 2022-23 Estimated Actuals | | Ì | | | | |
|--|----------------|-----------------|---------------------------|----------------------------|-------------------|----------------------------|--------------------------|------------------------------|-----------------|
| | | | | | Total Fund | | 2023-24 Budget | Total Fund | % Diff |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | col. A + B (C) | Unrestricted (D) | Restricted (E) | col. D + E (F) | Column C & F |
| Non-Ad Valorem Taxes | | | | (_) | (-7 | (-) | , | (*) | |
| 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 | 58,495.00 | 58,495.00 | 0.00 | 62,179.00 | 62,179.00 | 6.3% |
| Penalties and Interest from Delinquent Non- LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 20,000.00 | 0.00 | 20,000.00 | 60,000.00 | 0.00 | 60,000.00 | 200.0% |
| Net Increase (Decrease) in the Fair Value of Investments Fees and Contracts | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 105.280.00 | 105,280.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 762, 195.00 | 2,375,098.00 | 3,137,293.00 | 816,584.00 | 2,554,366.00 | 3,370,950.00 | 7.4% |
| 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 | 1,000.00 | 0.00 | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.0% |
| All Other Local Revenue | | 8699 | 376,416.00 | 36,246.00 | 412,662.00 | 166,693.00 | 162,899.00 | 329,592.00 | -20.1% |
| Tuition | | 8710 | 1,154,933.00 | 0.00 | 1,154,933.00 | 1,398,159.00 | 0.00 | 1,398,159.00 | 21.1% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | ľ | | | |
| 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 | | | 2,314,544.00 | 2,575,119.00 | 4,889,663.00 | 2,442,436.00 | 2,779,444.00 | 5,221,880.00 | 6.8% |
| TOTAL, REVENUES | | | 7,277,724.00 | 11,771,601.00 | 19,049,325.00 | 7,788,531.00 | 10,937,985.00 | 18,726,516.00 | -1.7% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 1200 | 371,196.00 | 10,983.00 | 382,179.00 | 389,856.00 | 93,781.00 | 483,637.00 | 26.5% |
| Certificated Pupil Support Salaries Certificated Supervisors' and Administrators' | | | 0.00 | 113,653.00 | 113,653.00 | 0.00 | 1,800.00 | 1,800.00 | -98.4% |
| Salaries | | 1300 | 649,779.00 | 380,367.00 | 1,030,146.00 | 703,132.00 | 555, 107.00 | 1,258,239.00 | 22.1% |
| Other Certificated Salaries | | 1900 | 282,335.00 | 280,096.00 | 562,431.00 | 350,431.00 | 479,385.00 | 829,816.00 | 47.5% |
| TOTAL, CERTIFICATED SALARIES | | | 1,303,310.00 | 785,099.00 | 2,088,409.00 | 1,443,419.00 | 1,130,073.00 | 2,573,492.00 | 23.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 194,688.00 | 8,853.00 | 203,541.00 | 200,848.00 | 9,900.00 | 210,748.00 | 3.5% |
| Classified Support Salaries | | 2200 | 29,590.00 | 352,699.00 | 382,289.00 | 53,733.00 | 652,962.00 | 706,695.00 | 84.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 2400 | 912,546.00 | 291,398.00 | 1,203,944.00 | 1,062,799.00 | 167,755.00 | 1,230,554.00 1,919,385.00 | 2.2% |
| Clerical, Technical and Office Salaries Other Classified Salaries | | 2400 | 1,311,499.00 21,970.00 | 333,152.00 1,243,573.00 | 1,644,651.00 | 1,511,143.00 151,688.00 | 408,242.00 723,930.00 | 1,919,385.00 875,618.00 | 16.7% -30.8% |
| TOTAL, CLASSIFIED SALARIES | | 2000 | 21,970.00 | 2,229,675.00 | 1,265,543.00 | 2,980,211.00 | 1,962,789.00 | 4,943,000.00 | -30.8% |
| EMPLOYEE BENEFITS | | | 2,77,0,200.00 | 2,220,010.00 | -,000,000.00 | 2,000,211.00 | 1,002,703.00 | 4,343,000.00 | J.2 /0 |
| STRS | | 3101-3102 | 211,777.00 | 413,453.00 | 625,230.00 | 210,795.00 | 476,732.00 | 687,527.00 | 10.0% |
| PERS | | 3201-3202 | 647,171.00 | 451,306.00 | 1,098,477.00 | 810,115.00 | 457,842.00 | 1,267,957.00 | 15.4% |
| OASD1/Medicare/Alternative | | 3301-3302 | 54,563.00 | 52,710.00 | 107,273.00 | 63, 195.00 | 45,318.00 | 108,513.00 | 1.2% |
| Health and Welfare Benefits | | 3401-3402 | 670,264.00 | 458,926.00 | 1,129,190.00 | 771,890.00 | 454,248.00 | 1,226,138.00 | 8.6% |
| Unemployment Insurance | | 3501-3502 | 18,978.00 | 14,545.00 | 33,523.00 | 2,109.00 | 1,851.00 | 3,960.00 | -88.2% |
| Workers' Compensation | | 3601-3602 | 123,482.00 | 97,039.00 | 220,521.00 | 143,218.00 | 99,236.00 | 242,454.00 | 9.9% |
| OPEB, Allocated | | 3701-3702 | 189.00 | 0.00 | 189.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Califomia Dept of Education

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Object

| £ | | | | | | | | | |
|--|----------------|-------------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | | | 20 | 22-23 Estimated Actual | S | | 2023-24 Budget | | Č. |
| Description | Resource Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,726,424.00 | 1,487,979.00 | 3,214,403.00 | 2,001,322.00 | 1,535,227.00 | 3,536,549.00 | 10.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 4,529.00 | 4,529.00 | 0.00 | 1,000.00 | 1,000.00 | -77.9% |
| Books and Other Reference Materials | | 4200 | 2,175.00 | 36,588.00 | 38,763.00 | 1,850.00 | 36,552.00 | 38,402.00 | -0.9% |
| Materials and Supplies | | 4300 | 178,071.00 | 282,354.00 | 460,425.00 | 167,681.00 | 238,325.00 | 406,006.00 | -11.8% |
| Noncapitalized Equipment | | 4400 | 206,319.00 | 63,936.00 | 270,255.00 | 95,481.00 | 424,480.00 | 519,961.00 | 92.4% |
| Food | | 4700 | 810.00 | 0.00 | 810.00 | 15,000.00 | 0.00 | 15,000.00 | 1,751.9% |
| TOTAL, BOOKS AND SUPPLIES | | | 387,375.00 | 387,407.00 | 774,782.00 | 280,012.00 | 700,357.00 | 980,369.00 | 26.5% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 613,475.00 | 613,475.00 | 0.00 | 977,424.00 | 977,424.00 | 59.3% |
| Travel and Conferences | | 5200 | 171,327.00 | 217,985.00 | 389,312.00 | 261,530.00 | 448,138.00 | 709,668.00 | 82.3% |
| Dues and Memberships | | 5300 | 21,765.00 | 3,415.00 | 25,180.00 | 29,571.00 | 2,800.00 | 32,371.00 | 28.6% |
| Insurance | | 5400 - 5450 | 50,000.00 | 0.00 | 50,000.00 | 56,000.00 | 0.00 | 56,000.00 | 12.0% |
| Operations and Housekeeping Services | | 5500 | 195,922.00 | 2,000.00 | 197,922.00 | 194,500.00 | 1,500.00 | 196,000.00 | -1.0% |
| Rentals, Leases, Repairs, and Noncapitalized | | 5600 | | | | | | | |
| Improv ements | | | 51,594.00 | 19,444.00 | 71,038.00 | 47,900.00 | 25,270.00 | 73,170.00 | 3.0% |
| Transfers of Direct Costs | | 5710 | (290,746.00) | 290,746.00 | 0.00 | (336,241.00) | 336,241.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (54,343.00) | 0.00 | (54,343.00) | (45,174.00) | 4,700.00 | (40,474.00) | -25.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 790,889.00 | 2,045,935.00 | 2,836,824.00 | 888,895.00 | 2,604,302.00 | 3,493,197.00 | 23.1% |
| Communications | | 5900 | 227,757.00 | 6,058.00 | 233,815.00 | 253,091.00 | 5,600.00 | 258,691.00 | 10.6% |
| TOTAL, SERVICES AND OTHER OPERATING | | | 221,101.00 | 0,000.00 | 200,010100 | 200,001100 | 0,000.00 | 200,00 1100 | |
| EXPENDITURES | | | 1,164,165.00 | 3,199,058.00 | 4,363,223.00 | 1,350,072.00 | 4,405,975.00 | 5,756,047.00 | 31.9% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 319,574.00 | 482,912.00 | 802,486.00 | 556,037.00 | 409,859.00 | 965,896.00 | 20.4% |
| 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 | 202,258.00 | 15,000.00 | 217,258.00 | 30,000.00 | 80,000.00 | 110,000.00 | -49.4% |
| Equipment Replacement | | 6500 | 57,700.00 | 0.00 | 57,700.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | | 579,532.00 | 497,912.00 | 1,077,444.00 | 586,037.00 | 489,859.00 | 1,075,896.00 | -0.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Tuition Tuition for Instruction Under Interdistrict | | 7440 | | | | 0.00 | | | 0.0% |
| Attendance Agreements State Special Schools | | 7110 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | 5.00 | 5.00 | 5.00 | 0.00 | 0.00 | 5.00 | 0.0.0 |
| To Districts or Charter Schools | | 7211 | 1,000.00 | 1,526,803.00 | 1,527,803.00 | 1,000.00 | 1,245,838.00 | 1,246,838.00 | -18.4% |
| 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 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs Other Transfers of Apportionments | 6360 | 7223 7221-7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers All Other Transfers Out to All Others | | 7281-7283 7299 | 247,267.00 | 150,000.00 | 397,267.00 | 267,592.00 | 150,000.00 | 417,592.00 | 5.1% |
| | | 1288 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service Debt Service - Interest | | 7438 | 3,907.00 | 0.00 | 3,907.00 | 4,815.00 | 0.00 | 4,815.00 | 23.2% |
| Other Debt Service - Interest Other Debt Service - Principal | | 7438 | 2,174.00 | 0.00 | 2,174.00 | 4,815.00 | 0.00 | 4,815.00 | 23.2% |
| TOTAL, OTHER OUTGO (excluding Transfers of | | | 2,174.00 | 0.00 | 2,174.00 | 2,625.00 | 0.00 | 2,020.00 | 20.0% |
| Indirect Costs) OTHER OUTGO - TRANSFERS OF INDIRECT | | | 254,348.00 | 1,676,803.00 | 1,931,151.00 | 276,232.00 | 1,395,838.00 | 1,672,070.00 | -13.4% |
| COSTS Transfers of Indirect Costs | | 7310 | (753,227.00) | 753,227.00 | 0.00 | (692,125.00) | 692,125.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (312,059.00) | 0.00 | (312,059.00) | (364,096.00) | 0.00 | (364,096.00) | 16.7% |

California Dept of Education

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Object

| | | | 202 | 2-23 Estimated Actual | 5 | | 2023-24 Budget | | |
|--|--|--------------------------------|---------------------|-----------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | | Object Resource Codes Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,065,286.00) | 753,227.00 | (312,059.00) | (1,056,221.00) | 692, 125.00 | (364,096.00) | 16.7% |
| TOTAL, EXPENDITURES | | | 6,820,161.00 | 11,017,160.00 | 17,837,321.00 | 7,861,084.00 | 12,312,243.00 | 20,173,327.00 | 13.1% |
| 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 | 30,163.00 | 0.00 | 30,163.00 | 20,712.00 | 0.00 | 20,712.00 | -31.3% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 30,163.00 | 0.00 | 30,163.00 | 20,712.00 | 0.00 | 20,712.00 | -31.3% |
| INTERFUND TRANSFERS OUT | | | i i | | | | | | |
| 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 | 137,124.00 | 58,800.00 | 195,924.00 | 89,398.00 | 0.00 | 89,398.00 | -54.4% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 137,124.00 | 58,800.00 | 195,924.00 | 89,398.00 | 0.00 | 89,398.00 | -54.4% |
| 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 | | 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.076 |
| Contributions from Unrestricted Revenues | | 8980 | (344,627.00) | 344,627.00 | 0.00 | (250,000.00) | 250,000.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (344,627.00) | 344,627.00 | 0.00 | (250,000.00) | 250,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (451,588.00) | 285,827.00 | (165,761.00) | (318,686.00) | 250,000.00 | (68,686.00) | -58.6% |

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Function

| | | | 202 | 22-23 Estimated Actuals | | | 2023-24 Budget | | |
|--|--|---|--|-------------------------|--|--|-------------------|--|-----------------|
| | | | | | Total Fund | | | Total Fund | % Diff |
| Description | Function Codes | Object Codes | Unrestricted (A) | Restricted (B) | col. A + B (C) | Unrestricted (D) | Restricted (E) | col. D + E (F) | Column C & F |
| A. REVENUES | | | | | | | 1 | | |
| 1) LCFF Sources | | 8010-8099 | 4,941,516.00 | 121,215.00 | 5,062,731.00 | 5,324,097.00 | 121,215.00 | 5,445,312.00 | 7.6% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,198,991.00 | 1,198,991.00 | 0.00 | 1,467,519.00 | 1,467,519.00 | 22.4% |
| 3) Other State Revenue | | 8300-8599 | 21,664.00 | 7,876,276.00 | 7,897,940.00 | 21,998.00 | 6,569,807.00 | 6,591,805.00 | -16.5% |
| 4) Other Local Revenue | | 8600-8799 | 2,314,544.00 | 2,575,119.00 | 4,889,663.00 | 2,442,436.00 | 2,779,444.00 | 5,221,880.00 | 6.8% |
| 5) TOTAL, REVENUES | | | 7,277,724.00 | 11,771,601.00 | 19,049,325.00 | 7,788,531.00 | 10,937,985.00 | 18,726,516.00 | -1.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 836,465.00 | 533,982.00 | 1,370,447.00 | 903,491.00 | 574,732.00 | 1,478,223.00 | 7.9% |
| 2) Instruction - Related Services | 2000-2999 | | 1,844,149.00 | 3,223,832.00 | 5,067,981.00 | 2,355,664.00 | 5,441,230.00 | 7,796,894.00 | 53.8% |
| 3) Pupil Services | 3000-3999 | | 37,753.00 | 3,696,066.00 | 3,733,819.00 | 34,178.00 | 3,308,669.00 | 3,342,847.00 | -10.5% |
| 4) Ancillary Services | 4000-4999 | | 95,412.00 | 1,244.00 | 96,656.00 | 82,290.00 | 1,000.00 | 83,290.00 | -13.8% |
| 5) Community Services | 5000-5999 | | 5,200.00 | 92,251.00 | 97,451.00 | 3,000.00 | 37,686.00 | 40,686.00 | -58.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 2,970,593.00 | 939,405.00 | 3,909,998.00 | 3,369,153.00 | 818,242.00 | 4,187,395.00 | 7.1% |
| 8) Plant Services | 8000-8999 | | 776,241.00 | 853,577.00 | 1,629,818.00 | 837,076.00 | 734,846.00 | 1,571,922.00 | -3.6% |
| 9) Other Outgo | 9000-9999 | Except 7600- 7699 | 254,348.00 | 1,676,803.00 | 1,931,151.00 | 276,232.00 | 1,395,838.00 | 1,672,070.00 | -13.4% |
| 10) TOTAL, EXPENDITURES | | | 6,820,161.00 | 11,017,160.00 | 17,837,321.00 | 7,861,084.00 | 12.312.243.00 | 20,173,327.00 | 13.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER | | | 0,020,101.00 | | 11,001,021.00 | 1,001,001.00 | 1210121210:00 | 20,110,021100 | 10.17.0 |
| EXPENDITURES BEFORE OTHER FINANCING | | | 157 500 00 | 754 444 00 | | (70 550 00) | (4.074.050.00) | (1.1.0.0.1.0.0) | |
| SOURCES AND USES (A5 - B10) | | | 457,563.00 | 754,441.00 | 1,212,004.00 | (72,553.00) | (1,374,258.00) | (1,446,811.00) | -219.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | 0000 0000 | 20,402,00 | 0.00 | 20,402,00 | 00 740 00 | 0.00 | 00 740 00 | 24.00/ |
| a) Transfers In b) Transfers Out | | 8900-8929 7600-7629 | 30,163.00 | 0.00 | 30,163.00 | 20,712.00 | 0.00 | 20,712.00 89.398.00 | -31.3% |
| 2) Other Sources/Uses | | /000-/029 | 137,124.00 | 58,800.00 | 195,924.00 | 89,398.00 | 0.00 | 89,398.00 | -54.4% |
| 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 | (344,627.00) | 344,627.00 | 0.00 | (250,000.00) | 250,000.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING | | 0000-0000 | (344,027.00) | 344,027.00 | 0.00 | (200,000.00) | 230,000.00 | 0.00 | 0.078 |
| SOURCES/USES | | | (451,588.00) | 285,827.00 | (165,761.00) | (318,686.00) | 250,000.00 | (68,686.00) | -58.6% |
| E, NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 5,975.00 | 1,040,268.00 | 1,046,243.00 | (391,239.00) | (1,124,258.00) | (1,515,497.00) | -244.9% |
| F. FUND BALANCE, RESERVES | | | | | | ······································ | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,869,012.00 | 4,318,336.00 | 11,187,348.00 | 6,874,987.00 | 5,358,604.00 | 12,233,591.00 | 9.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,869,012.00 | 4,318,336.00 | 11,187,348.00 | 6,874,987.00 | 5,358,604.00 | 12,233,591.00 | 9.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,869,012.00 | 4,318,336.00 | 11,187,348.00 | 6,874,987.00 | 5,358,604.00 | 12,233,591.00 | 9.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,874,987.00 | 5,358,604.00 | 12,233,591.00 | 6,483,748.00 | 4,234,346.00 | 10,718,094.00 | -12.4% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 2,650.50 | 17,690.52 | 20,341.02 | 20,341.00 | 0.00 | 20,341.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 5,340,913.48 | 5,340,913.48 | 0.00 | 4,234,346.00 | 4,234,346.00 | -20.7% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | | | | | | 0.00 | 0.00 | 0.0% |
| | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| Other Commitments (by Resource/Object) | | 9750 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) d) Assigned | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) | | 9760 9780 | 0.00 | | 0.00 | | | 1,641,786.00 | 0.0% -1.3% |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. | 0000 | 9760 9780 9780 | 0.00 1,663,332.00 <i>535,120.00</i> | 0.00 | 0.00 1,663,332.00 <i>535,120.00</i> | 0.00 | 0.00 | 1,641,786.00 <i>0.00</i> | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz | 0000 | 9760 9780 9780 9780 | 0.00 1,663,332.00 535,120.00 16,500.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance | 0000 0000 | 9760 9780 9780 9780 9780 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs | 0000 0000 0000 | 9760 9780 9780 9780 9780 9780 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin | 0000 0000 0000 0000 | 9760 9780 9780 9780 9780 9780 9780 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA SELPA | 0000 0000 0000 0000 0000 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA SELPA RS 0076 ISP Tech | 0000 0000 0000 0000 0000 0000 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA SELPA RS 0076 ISP Tech RS 0100 Hance Supp/Conc | 0000 0000 0000 0000 0000 0000 0000 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA SELPA RS 0076 ISP Tech RS 0100 Hance Supp/Conc RS 0125 Differentiated Assistance | 0000 0000 0000 0000 0000 0000 0000 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA Admin RS 0075 MAA SELPA RS 0075 ISP Tech RS 0100 Hance Supp/Conc RS 0125 Differentiated Assistance RS 1100 Lottery-ROP Balance | 0000 0000 0000 0000 0000 0000 0000 1100 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addtl 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA Admin RS 0075 MAA ASELPA RS 0076 ISP Tech RS 0100 Hance Sup/Conc RS 0125 Differentiated Assistance RS 1100 Lottery-ROP Balance RS 1101 Lottery - CCS | 0000 0000 0000 0000 0000 0000 0000 1100 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 12,863.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 12,863.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA Admin RS 0076 ISP Tech RS 0100 Hance Sup/Conc RS 0125 Differentiated Assistance RS 1100 Lottery-ROP Balance RS 1101 Lottery - CCS RS 1102 Lottery - Hance | 0000 0000 0000 0000 0000 0000 1100 110 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,600.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 12,863.00 4,010.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA SELPA RS 0075 MAA SELPA RS 0076 ISP Tech RS 0126 Differentiated Assistance RS 1100 Lottery-ROP Balance RS 1100 Lottery -ROP Balance RS 1101 Lottery - CCS RS 1102 Lottery - Hance Addt1 3% Economic Uncert. | 0000 0000 0000 0000 0000 0000 1100 110 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 12,863.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,500.00 5,603.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,966.00 12,663.00 4,010.00 0.00 | 0.00 1,641,786.00 605,200.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |
| Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Addt1 3% Economic Uncert. RS 0009 Leibowitz RS 0013 Wine Alliance RS 0050 Mandated Costs RS 0070 MAA Admin RS 0075 MAA Admin RS 0076 ISP Tech RS 0100 Hance Sup/Conc RS 0125 Differentiated Assistance RS 1100 Lottery-ROP Balance RS 1101 Lottery - CCS RS 1102 Lottery - Hance | 0000 0000 0000 0000 0000 0000 1100 110 | 9760 9780 9780 9780 9780 9780 9780 9780 978 | 0.00 1,663,332.00 535,120.00 16,500.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 12,863.00 | 0.00 | 0.00 1,663,332.00 535,120.00 16,600.00 5,803.00 224,063.00 200,817.00 65,376.00 344,603.00 48,212.00 205,965.00 12,863.00 4,010.00 | 0.00 | 0.00 | 1,641,786.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 7 |

Budget, July 1 County School Service Fund Unrestricted and Restricted Expenditures by Function

| | | | 20 | 22-23 Estimated Actual | S | | 2023-24 Budget | | |
|------------------------------------|----------------|-----------------|---------------------|------------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| Description | Function Codes | Object Codes | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| RS 0070 MAA - Admin | 0000 | 9780 | | | 0.00 | 212,817.00 | | 212,817.00 | |
| RS 0075 MAA - SELPA | 0000 | 9780 | | | 0.00 | 65, 376.00 | | 65, 376.00 | |
| RS 0076 ISP Svc | 0000 | 9780 | | | 0.00 | 403,940.00 | | 403, 940.00 | |
| RS 1100 Lottery - ROP | 1100 | 9780 | | | 0.00 | 108, 580.00 | | 108, 580.00 | |
| RS 1101 Lottery - CCS | 1100 | 9780 | | | 0.00 | 5,007.00 | | 5,007.00 | |
| RS 1102 Lottery - Hance | 1100 | 9780 | | | 0.00 | 0.00 | | 0.00 | |
| e) Unassigned/Unappropriated | | | | | 1 | | | | |
| Reserve for Economic Uncertainties | | 9789 | 535,120.00 | 0.00 | 535,120.00 | 605,200.00 | 0.00 | 605,200.00 | 13.1% |
| Unassigned/Unappropriated Amount | | 9790 | 4,671,884.50 | 0.00 | 4,671,884.50 | 4,214,421.00 | 0.00 | 4,214,421.00 | -9.8% |

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|--|------------------------------|-------------------|
| 6057 | Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant | 174,728.00 | 113,303.00 |
| 6230 | California Clean Energy Jobs Act | 211.00 | 0.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 135,837.00 | 50,613.00 |
| 6300 | Lottery: Instructional Materials | 32,735.00 | 32,235.00 |
| 6333 | CA Community Schools Partnership Act - Coordination Grant | 276,644.00 | 8,794.00 |
| 6500 | Special Education | 1,636,463.34 | 1,542,372.00 |
| 6512 | Special Ed: Mental Health Services | 240,428.00 | 0.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 8,335.00 | 7,960.00 |
| 7412 | A-G Access/Success Grant | 56,250.00 | 56,250.00 |
| 7413 | A-G Learning Loss Mitigation Grant | 56,250.00 | 56,250.00 |
| 7435 | Learning Recovery Emergency Block Grant | 48,065.00 | 48,065.00 |
| 7810 | Other Restricted State | 384.00 | 384.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 25,001.00 | 18,591.00 |
| 9010 | Other Restricted Local | 2,649,582.14 | 2,299,529.00 |
| Total, Restricted Balance | - | 5,340,913.48 | 4,234,346.00 |

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): | 8,835 | |
| 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.

| Cou | inty Operations Grant Funde | d ADA | | |
|-----------------------------|-----------------------------|--------------------------------|---|---------|
| | Original Budget | Estimated/Unaudited Actuals | ADA Variance Level (If Budget is greater | |
| Fiscal Year | (Form A, | Line B5) | than Actuals, else N/A) | Status |
| Third Prior Year (2020-21) | 9,079.00 | 9,099.69 | N/A | Met |
| Second Prior Year (2021-22) | 9,105.00 | 8,665.00 | 4.83% | Not Met |
| First Prior Year (2022-23) | 8,769.00 | 8800.77 | 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, Estir | mated Actuals, Funded ADA | 1 |
|--|---|---|--|--|
| 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) | 5.81 | 25.71 | 9,099.69 | 0.00 |
| Second Prior Year (2021-22) | 6.92 | 20.33 | 8,665.00 | 0.00 |
| First Prior Year (2022-23) | 8.53 | 18.53 | 8,800.77 | 0.00 |
| Historical Average: | 7.09 | 21.52 | 8,855.15 | 0.00 |
| County Office's County Operated Programs ADA Standard: | * | | · · · · | |
| Budget Year (2023-24) | | | 1. II | |
| (historical average plus 2%): | 7.23 | 21,95 | 9,032.26 | 0.00 |
| 1st Subsequent Year (2024-25) | | | | |
| (historical average plus 4%): | 7.37 | 22.38 | 9,209.36 | 0.00 |
| 2nd Subsequent Year (2025-26) | | -4 | | |
| (historical average plus 6%): | 7.51 | 22.81 | 9,386.46 | 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) | 8.53 | 20.00 | 8,835.00 | 0.00 |
| 1st Subsequent Year (2024-25) | 8.53 | 20.00 | 8835.0 | 0.00 |
| 2nd Subsequent Year (2025-26) | 8.53 | 20.00 | 8835.0 | 0.00 |
| Status: | Not Met | 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)

Alternative Education ADA is projected to stabilize following COVID years when schools were remote and referrals/expulsions were low.

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)¹ 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.

¹ 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:

I CFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies. LCFF Revenue

LCFF Revenue Standard selected:

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 f or 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

I.

Select County Office's LCFF revenue funding status:

| | At Target | If status and III. | s is at target, then COLA arr | ount in Step 2b2 is used in | Step 2c in Sections II |
|--------------|--|---------------------------------------|-------------------------------|-------------------------------|------------------------|
| | Hold Harmless | If status | s is hold harmless, then amo | ount in Step 2c is zero in Se | ctions II and III. |
| | Status: | At Target | | | |
| | | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| I. LCFF Fund | ding | (2022-23) | (2023-24) | (2024-25) | (2025-26) |
| a. | COE funded at Target LCFF | | | | |
| а1. | County Operations Grant | 3,618,862.00 | 3,920,071.00 | 4,074,521.00 | 4,208,574.00 |
| a2. | Alternative Education Grant | 172,962.00 | 185,935.00 | 192,417.00 | 198,747.00 |
| 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 |
| с. | Charter Funded County Program | · · · · · · · · · · · · · · · · · · · | | | |
| c1. | LCFF Entitlement | 1,283,730.00 | 1,348,091.00 | 1,415,571.00 | 1,415,570.00 |
| d. | Total LCFF (Sum of a or b, and c) | 5,075,554.00 | 5,454,097.00 | 5,682,509.00 | 5,822,891.00 |

II Step 1 - Change in Population

| a. | ADA (Funded) (Form A, line B5 and Criterion | | | · | | |
|----|--|----------------|----------|----------|----------|--|
| | 1B-2) | 8,800.77 | 8,835.00 | 8,835.00 | 8,835.00 | |
| b. | Prior Year ADA (Funded) | | 8,800.77 | 8,835.00 | 8,835.00 | |
| c. | Difference (Step 1a minus Step 1b (At Target) or | 34.23 | 0.00 | 0.00 | | |
| d. | Percent Change Due to Population (Step 1c divid | ed by Step 1b) | 0.39% | 0.00% | 0.00% | |

| Lake | County | Office | of | Education |
|------|--------|--------|----|-----------|
| Lake | County | | | |

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 | 3,618,862.00 | 3,920,071.00 | 4,074,521.00 |
|--|---|--------------|--------------|--------------|
| b1. | COLA percentage | 8.2% | 3.9% | 3.3% |
| b2. | COLA amount (proxy for purposes of this criterion) | 297,470.46 | 154,450.80 | 134,051.74 |
| с. | Total Change (Step 2b2) | 297,470.46 | 154,450.80 | 134,051.74 |
| d. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 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) | 8.61% | 3.94% | 3.29% |
| 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)) | 71.87% | 71.70% | 72.28% |
| с. | Weighted Percent change (Step 3a x Step 3b) | 6.19% | 2.82% | 2.38% |

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) | 8.53 | 8.53 | 8.53 | 8.53 |
| b. | Prior Year ADA (Funded) | | 8.53 | 8.53 | 8.53 |
| с. | Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divid | ed by Step 1b) | 0.00% | 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 | 172,962.00 | 185,935.00 | 192,417.00 |
|--|---|------------|------------|------------|
| b1. | COLA percentage (Section II-Step 2b1) | 8.22% | 3.94% | 3.29% |
| b2. | COLA amount (proxy for purposes of this criterion) | 14,217.48 | 7,325.84 | 6,330.52 |
| с. | Total Change (Step 2b2) | 14,217.48 | 7,325.84 | 6,330.52 |
| d. | Percent Change Due to Funding Level (Step 2c divided by Step 2a) | 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)

| | 8.22% | 3.94% | 3.29% |
|------------------|-------|-------|-------|
|) or Section I-b | 3.41% | 3.39% | 3.41% |
| | 0.28% | 0.13% | 0.11% |

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) | 0.00 | 0 | 0.00 | 0.00 |
| b. | Prior Year ADA (Funded) | | 0.00 | 0.00 | 0.00 |
| с. | Difference (Step 1a minus Step 1b) | | 0.00 | 0.00 | 0.00 |
| d. | Percent Change Due to Population (Step 1c divid | ed by Step 1b) | 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)

| 1,283,730.00 | 1,348,091.00 | 1,415,571.00 |
|--------------|--------------|--------------|
| 8.22% | 3.94% | 3.29% |
| 105,522.61 | 53,114.79 | 46,572.29 |
| 8.22% | 3.94% | 3.29% |

| Lake County Of Lake County | • | County School Service Fund County Office of Education Criteria and Standards | | 17 10173 0000000 Form 01CS E8B6BDXSRK(2023-24) |
|-------------------------------|---|---|----------------------------------|--|
| Step 3 - Weighte | ed Change in Population and Funding Level | | | |
| a. | Percent change in population and funding level (Step 1d plus Step 2c) | 8.22% | 3.94% | 3.29% |
| b. | LCFF Percent allocation (Section I-c1 divided by Section I-d) | 24.72% | 24.91% | 24.31% |
| c. | Weighted Percent change (Step 3a x Step 3b) | 2.03% | 0.98% | 0.80% |
| V. Weighted C | hange | | | |
| | | 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) | 8.50% | 3.94% | 3.29% |
| | LCFF Revenue Standard (line V-a, plus/minus 1%): | 7.50% to 9.50% | 2.94% to 4.94% | 2.29% to 4.29% |
| 2B. Alternate L | CFF 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) | 2,931,155.00 | 2,931,155.00 | 2,931,155.00 | 2,931,155.00 |
| 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) | 5,788,584.00 | 6,167,127.00 | 6,395,539.00 | 6,535,921.00 |
| | County Office's Projected | Change in LCFF Revenue: | 6.54% | 3.70% | 2.19% |
| | | Standard: | 7.50% to 9.50% | 2.94% to 4.94% | 2.29% to 4.29% |
| | | Status: | Not Met | 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)

A 2023/24 higher than state average Cola followed by subsequent year reductions created LCFF projected fluctuations outside of the standard.

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): | 6.54% | 3.70% | 2.19% |
| 2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%): | 1.54% to 11.54% | -1.30% to 8.70% | -2.81% to 7.19% |
| | | | |

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) | 10,002,780.00 | | |
| Budget Year (2023-24) | 11,053,041.00 | 10.50% | Met |
| 1st Subsequent Year (2024-25) | 11,358,221.00 | 2.76% | Met |
| 2nd Subsequent Year (2025-26) | 11,430,386.00 | 0.64% | 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 MET - Ratio of total salaries and benefits to total expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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): | 6.54% | 3.70% | 2.19% |
| 2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | -3.46% to 16.54% | -6.30% to 13.70% | -7.81% to 12.19% |
| 3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 1.54% to 11.54% | -1.30% to 8.70% | -2.81% to 7.19% |

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.

| Dbject Range / Fiscal Year Amount | | Percent Change Over Previous Year | Change Is Outside Explanation Range |
|--|--------------|--------------------------------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2) | | | |
| First Prior Year (2022-23) | 1,198,991.00 | | |
| Budget Year (2023-24) | 1,467,519.00 | 22.40% | Yes |
| 1st Subsequent Year (2024-25) | 531,272.00 | -63.80% | Yes |
| 2nd Subsequent Year (2025-26) | 432,180.00 | -18.65% | Yes |
| | | | ************************************** |

Explanation: (required if Yes)

Explanation:

(required if Yes)

The 2023/24 increase in revenue from prior year and subsequent year reductions are mainly due to final year of spending and the expiration of two large grants; Resource 9087- SEL CalHope and Resource 9038-Comprehensive Literacy State Development grant.

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

| First Prior Year (2022-23) | 7,897,940.00 | | - |
|-------------------------------|--------------|---------|-----|
| Budget Year (2023-24) | 6,591,805.00 | -16.54% | Yes |
| 1st Subsequent Year (2024-25) | 6,152,216.00 | -6.67% | Yes |
| 2nd Subsequent Year (2025-26) | 6,298,674.00 | 2.38% | No |

The reduction of State funded revenue expenditures in the Budget Year and 1st Subsequent year are due to one-time funded projects in 2022/23 and expiring state grants. The expiring grants are RS 9956 - DOJ Tobacco grant, RS 6057 - UPK P&I grant, RS 7085 - Learning Communities School Success (Attendance) grant. RS 6333 - CCSPP (CA Community Schools Partnership Program) for COE's revenue allocation is unclear if it is one-time or ongoing so it is not included in subsequent years in multi-year projections.

4.889.663.00

5,221,880.00

5.092.428.00

4,630,032.00

6.79%

-2.48%

-9.08%

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

First Prior Year (2022-23)

Budget Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Explanation:

(required if Yes)

The reduction of local revenue in subsequent years is due to the expiration of grants and/or local MOU's.

No

Yes

Yes

| 17 10173 000 | 00000 |
|----------------|--------|
| Form | 01CS |
| E8B6BDXSRK(202 | 23-24) |

| Lake | County | Office | of | Education | |
|------|--------|--------|----|-----------|--|
| Lake | County | | | | |

| | Review | | | |
|--|---|--|---------------------------------------|---|
| Books and Supplies (Fund 01, Obje | cts 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2022-23) | 1 | 774,782.00 | | |
| Budget Year (2023-24) | | 980,369.00 | 26.53% | Yes |
| 1st Subsequent Year (2024-25) | | 915,000.00 | -6.67% | Yes |
| 2nd Subsequent Year (2025-26) | 890,000.00 | -2.73% | No | |
| | 1 | | | |
| Explanation: | The increases and decreases in expenditures are | e directly related to the additi | on/expiration of associated (| grants and/or MOU's. |
| (required if Yes) | | | | |
| | nditures (Fund 01, Objects 5000-5999) (Form M | | | |
| First Prior Year (2022-23) | | 4,363,223.00 | | |
| Budget Year (2023-24) | | 5,756,047.00 | 31.92% | Yes |
| 1st Subsequent Year (2024-25) | | 5,460,677.00 | -5.13% | Yes |
| 2nd Subsequent Year (2025-26) | | 5,075,585.00 | -7.05% | Yes |
| Explanation: (required if Yes) | The increases and decreases in expenditures an | e directly related to the additi | on/expiration of associated s | grants and/or MOU's. |
| 4C. Calculating the County Office's Change in Total | Operating Revenues and Expenditures (Section | on 4A, Line 2) | | 2 2 |
| DATA ENTRY: All data are extracted or calculated. | | | Percent Change | |
| Object Range / Fiscal Year | | Amount | Over Previous Year | |
| Total Endered, Other State, and Oth | | | | Status |
| First Prior Year (2022-23) | r Local Revenue (Section /R) | | | Status |
| | er Local Revenue (Section 4B) | 13 986 594 00 | | Status |
| Budget Year (2023-24) | er Local Revenue (Section 4B) | 13,986,594.00 | -5 04% | |
| Budget Year (2023-24) 1st Subsequent Year (2024-25) | er Local Revenue (Section 4B) | 13,281,204.00 | -5.04% | Not Met |
| 1st Subsequent Year (2024-25) | er Local Revenue (Section 4B) | 13,281,204.00 11,775,916.00 | -11.33% | Not Met Not Met |
| , | er Local Revenue (Section 4B) | 13,281,204.00 | | Not Met |
| 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) | er Local Revenue (Section 4B) vices and Other Operating Expenditures (Sect | 13,281,204.00 11,775,916.00 11,360,886.00 | -11.33% | Not Met Not Met |
| 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) | | 13,281,204.00 11,775,916.00 11,360,886.00 | -11.33% | Not Met Not Met |
| 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Total Books and Supplies, and Ser | | 13,281,204.00 11,775,916.00 11,360,886.00 | -11.33% | Not Met Not Met |
| 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Total Books and Supplies, and Ser First Prior Year (2022-23) | | 13,281,204.00 11,775,916.00 11,360,886.00 iion 4B) 5,138,005.00 | -11.33% | Not Met Not Met Met |
| 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Total Books and Supplies, and Ser First Prior Year (2022-23) Budget Year (2023-24) | | 13,281,204.00 11,775,916.00 11,360,886.00 ion 4B) 5,138,005.00 6,736,416.00 | -11.33% -3.52% 31.11% | Not Met Not Met Met Not Met |
| 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Total Books and Supplies, and Ser First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) | | 13,281,204.00 11,775,916.00 11,360,886.00 ion 4B) 5,138,005.00 6,736,416.00 6,375,677.00 | -11.33% -3.52% 31.11% -5.36% | Not Met Not Met Met Not Met Not Met Met |
| 1st Subsequent Year (2024-25) 2nd Subsequent Year (2025-26) Total Books and Supplies, and Ser First Prior Year (2022-23) Budget Year (2023-24) 1st Subsequent Year (2024-25) | vices and Other Operating Expenditures (Sect | 13,281,204.00 11,775,916.00 11,360,886.00 ion 4B) 5,138,005.00 6,736,416.00 6,375,677.00 5,965,585.00 | -11.33% -3.52% 31.11% -5.36% | Not Met Not Met Met Not Met Not Met Met |

1a. STANDARD NOT MET - Projected total operating revenues have 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 revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4B

if NOT met)

The 2023/24 increase in revenue from prior year and subsequent year reductions are mainly due to final year of spending and the expiration of two large grants; Resource 9087- SEL CalHope and Resource 9038-Comprehensive Literacy State Development grant.

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| | Explanation: | The reduction of State funded revenue expenditures in the Budget Year and 1st Subsequent year are due to one-time funded |
|------------|--|--|
| | Other State Revenue | projects in 2022/23 and expiring state grants. The expiring grants are RS 9956 - DOJ Tobacco grant, RS 6057 - UPK P&I grant |
| | (linked from 4B | RS 7085 - Learning Communities School Success (Attendance) grant. RS 6333 - CCSPP (CA Community Schools Partnership Program) for COE's revenue allocation is unclear if it is one-time or ongoing so it is not included in subsequent years in multi- |
| | if NOT met) | y ear projections. |
| | Explanation: | The reduction of local revenue in subsequent years is due to the expiration of grants and/or local MOU's. |
| | Other Local Revenue | |
| | (linked from 4B | |
| | if NOT met) | |
| b. | Reasons for the projected change, o | otal operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected andard must be entered in Section 4B above and will also display in explanation box below. |
| b. | Reasons for the projected change, c operating expenditures within the sta | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected andard must be entered in Section 4B above and will also display in explanation box below. |
| b . | Reasons for the projected change, c operating expenditures within the sta Explanation: | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected |
|). | Reasons for the projected change, c operating expenditures within the sta | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected andard must be entered in Section 4B above and will also display in explanation box below. |
|). | Reasons for the projected change, c operating expenditures within the sta Explanation: | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected andard must be entered in Section 4B above and will also display in explanation box below. |
| b. | Reasons for the projected change, c operating expenditures within the sta Explanation: Books and Supplies | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected andard must be entered in Section 4B above and will also display in explanation box below. |
|). | Reasons for the projected change, c operating expenditures within the sta Explanation: Books and Supplies (linked from 4B if NOT met) | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected andard must be entered in Section 4B above and will also display in explanation box below. |
| | Reasons for the projected change, c operating expenditures within the sta Explanation: Books and Supplies (linked from 4B if NOT met) Explanation: | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projecte andard must be entered in Section 4B above and will also display in explanation box below. |
| 5. | Reasons for the projected change, c operating expenditures within the sta Explanation: Books and Supplies (linked from 4B if NOT met) | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projecte andard must be entered in Section 4B above and will also display in explanation box below. |
| b. | Reasons for the projected change, c operating expenditures within the sta Explanation: Books and Supplies (linked from 4B if NOT met) Explanation: | descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected andard must be entered in Section 4B above and will also display in explanation box below. |

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 Minimu Contribution (Unrestricted Budge times 3%) | | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
|--|--|------------|---|--------|
| Ongoing and Major Maintenance/Restricted Maintenance Account | 7,950,482.00 | 238,514.46 | 250,000.00 | Met |
| | | | | |

¹ 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:

| | Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998) |
|---------|--|
| | Other (explanation must be provided) |
| ion: | |
| OT met | |
| marked) | |
| · · · · | |

Explanation: (required if NOT met and Other is marked

6.00%

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 reserves¹ as a percentage of total expenditures and other financing uses², 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.

| 1. County Office's Available Reserve Amount | ts (resources 0000-1999) |
|---|--------------------------|
|---|--------------------------|

- a. Stabilization Arrangements (Funds 01 and 17, Object 9750)
- b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)
- c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)

d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)

e. Available Reserves (Lines 1a through 1d)

2. Expenditures and Other Financing Uses

a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)

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

c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)

3. County Office's Av ailable Reserve Percentage (Line 1e divided by Line 2c)

County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

| Second Prior Year (2021- 22) | | First Prior Year (2022 23) | | | |
|---------------------------------|--------|-------------------------------|----------|-----|------------|
| | | | 1 | | |
| | | 0.00 | | | 0. |
| | 505 | ,646.00 | | | 535,120. |
| | 4,822 | ,876.17 | | 4 | ,671,884. |
| | | | <u> </u> | | |
| | | 0.00 | | | 0. |
| _ | 5,328 | ,522.17 | | Ę | 5,207,004. |
| | | | | | |
| | 12,643 | ,550.59 | | 18 | 3,033,245. |
| | 7,389 | ,541.37 | | 10 |),716,328. |
| _ | 20,033 | ,091.96 | | 28 | 8,749,573. |
| 26 | 6.60% | | | 18. | 10% |

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reservefor 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.

8.90%

8.90%

² 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) | 312,601.23 | 6,198,552.47 | N/A | Met |
| Second Prior Year (2021-22) | 331,059.12 | 5,932,017.45 | N/A | Met |
| First Prior Year (2022-23) | 5,975.00 | 6,957,285.00 | N/A | Met |
| Budget Year (2023-24) (Information only) | (391,239.00) | 7,950,482.00 | | |

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)

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:

| | County Office Total Expenditures and Other Financing Uses ² | | |
|------------------|---|-----------------|--|
| Percentage Level | | | |
| 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 | |

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

² 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: | 20,262,725.00 |
| County Office's Fund Balance Standard Percentage Level: | 1.00% |

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 F1a, F1b1, and F1b2):

| 1. | Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves? | | | |
|----|---|-------------------|--|--|
| 2. | If you are the SELPA AU and are excluding special education pass-through funds: | | | |
| | a. Enter the name(s) of the SELPA(s): | Lake County SELPA | | |
| | | | | |

Budget Year (2023-24)

10,191,829.00

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

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.

| | Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level | |
|--|---|--------------------------------|--|--------|
| Fiscal Year | Original Budget | Estimated/Unaudited Actuals | (If overestimated, else N/A) | Status |
| Third Prior Year (2020-21) | 5,677,890.00 | 6,433,322.55 | N/A | Met |
| Second Prior Year (2021-22) | 6,175,798.00 | 6,537,956.35 | N/A | Met |
| First Prior Year (2022-23) | 6,375,669.00 | 6,869,012.00 | N/A | Met |
| Budget Year (2023-24) (Information only) | 6,874,987.00 | | | |

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

1st Subsequent Year (2024-

25)

2nd Subsequent Year

(2025-26)

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 reserves¹ 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 uses²:

| Percentage Lev el ³ | County Office Total Expenditures and Other Financing Uses ³ | |
|--------------------------------|---|-----------------|
| 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 |

¹Av ailable 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.

² 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.

³ 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: | 20,262,725.00 | 19,254,161.00 | 18,923,041.00 |
| County Office's Reserve Standard Percentage Level: | 3.00% | 3.00% | 3.00% |

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) | 20,262,725.00 | 19,254,161.00 | 18,923,041.00 |
| 2. | Plus: Special Education Pass-through | | | |
| | (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No) | 10,191,829.00 | | |
| 3. | Total Expenditures and Other Financing Uses | | | |
| | (Line A1 plus Line A2) | 20,262,725.00 | 19,254,161.00 | 18,923,041.00 |
| 4. | Reserve Standard Percentage Level | 3.00% | 3.00% | 3.00% |
| 5. | Reserve Standard - by Percent | | | |
| | (Line A3 times Line A4) | 607,881.75 | 577,624.83 | 567,691.23 |
| 6. | Reserve Standard - by Amount | | | |
| | (From percentage level chart above) | 707,000.00 | 707,000.00 | 707,000.00 |
| 7. | County Office's Reserve Standard | | | |
| | (Greater of Line A5 or Line A6) | 707,000.00 | 707,000.00 | 707,000.00 |

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 Amo | unts (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 | | 1. | |
| | (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. | County School Service Fund - Reserve for Economic Uncertainties | | | |
| | (Fund 01, Object 9789) (Form MYP, Line E1b) | 605,200.00 | 577,625.00 | 567,691.00 |
| 3. | County School Service Fund - Unassigned/Unappropriated Amount | | | |
| | (Fund 01, Object 9790) (Form MYP, Line E1c) | 4,214,421.00 | 4,396,103.00 | 6,175,341.00 |
| 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 | 0.00 | 0.00 |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties | 5 | | |
| | (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount | | | |
| | (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. | County Office's Budgeted Reserve Amount | | 5 m 7 - | |
| | (Lines B1 thru B7) | 4,819,621.00 | 4,973,728.00 | 6,743,032.00 |
| 9. | County Office's Budgeted Reserve Percentage (Information only) | | | |
| | (Line 8 divided by Section 8A, Line 3) | 23.79% | 25.83% | 35.63% |
| | County Office's Reserve Standard | 5 | | |
| | (Section 8A, Line 7): | 707,000.00 | 707,000.00 | 707,000.00 |
| | 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 | | | | | |
|--------------------------|---|--|-------------------------------------|--|--|
| DAT | 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 a | continue funding the ongoing expenditu | ures 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)? | Yes | | | |

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:

Forest Reserve

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.

| Projection | Amount of Change | Percent Change | Status |
|-----------------------------|---|---|--|
| 1, Resources 0000-1999, | Object 8980) | | |
| (344,627.00) | | | |
| (250,000.00) | (94,627.00) | (27.5%) | Not Met |
| (250,000.00) | 0.00 | 0.0% | Met |
| (250,000.00) | 0.00 | 0.0% | Met |
| b | | | |
| 30,163.00 | | | |
| 20,712.00 | (9,451.00) | (31.3%) | Met |
| 20,712.00 | 0.00 | 0.0% | Met |
| 20,712.00 | 0.00 | 0.0% | Met |
| | | | |
| 195,924.00 | | | |
| 89,398.00 | (106,526.00) | (54.4%) | Not Met |
| 89,398.00 | 0.00 | 0.0% | Met |
| 89,398.00 | 0.00 | 0.0% | Met |
| | | | |
| ervice fund operational buc | dget? | Yes | |
| e fund or any other fund. | | | |
| ital Projects | | | |
| | 1, Resources 0000-1999, (344,627.00) (250,000.00) (20,712.00) (20,712.00) (20,712.00) (20,712.00) (20,712.00) (20,712.00) (20,712.00) (20,712.00) (20,712.00) (20,712.00) (20,739,800) (20,398,00) (20,398,00) (20,398,00) (20,398,00) (20,398,00) (20,398,00) (20,398,00) | 1, Resources 0000-1999, Object 8980) (344,627.00) (250,000.00) (94,627.00) (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 30,163.00 20,712.00 20,712.00 0.00 20,712.00 0.00 195,924.00 89,398.00 89,398.00 0.00 89,398.00 0.00 ervice fund operational budget? e fund or any other fund. | 1, Resources 0000-1999, Object 8980) (344,627.00) (250,000.00) (94,627.00) (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (250,000.00) 0.00 (20,712.00 0.00 (106,526.00) (54.4%) 89,398.00 0.00 89,398.00 0.00 89,398.00 0.00 (106,526.00) (54.4%) 89,398.00 0.00 89,398.00 0.00 9,00 0.00 9,00 0.00 9,398.00 0.00 9,398.00 0.00 9,398.00 0.00 9,398.00 0.00 9,398.00 0.00 9,398.00 0.00 9,398.00 0.00 9, |

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)

The reduction of contribution from prior year to budget year is due to the elimination of the Americorps program which required a general fund contribution in 2022/23 to be solvent.

| 1b. | MET - Projected transfers in have not changed by more than the | e standard for the budget and two subsequent fiscal years. |
|-----|--|--|
| | | |

| | Explanation: | |
|-----|-----------------------|---|
| | (required if NOT met) | |
| 1c. | | s out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal isferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, isfers. |
| | Explanation: | The budget year "transfers out" reduction from prior year is due to one-time transfers to support restricted programs in 2022-2023. |
| | (required if NOT met) | |
| 1d. | | nay impact the county school service fund operational budget. Identify each project, including a description of the project, estimated udget, original source of funding, and estimated fiscal impact on the county school service fund. |
| | Project Information: | The solar project at LCOE Main, CCS and Hance are partly funded by the Unrestricted General Fund and the Ending Fund Balance is being utilized to cover the expense. The project is expected to be completed by June 30, 2024. There are possible change orders that might increase the existing budget planned expenditures. |
| | (required if YES) | |
| | | |
| | | |
| | | |

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

Yes

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

 Does your county office have long-term (multiyear) commitments? (If No, skip item 2 and sections S6B and S6C)

If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

| | # of Years | SACS Fund and Ob | ect Codes Used For: | Principal Balance |
|-------------------------------|------------|----------------------------|---|--------------------|
| Type of Commitment | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2023 |
| Leases | 4 | LCFF 8011 | 7438/7439 Kyocera LCOE Main and Xerox CCS | 10,076 |
| Certificates of Participation | - | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | 2 M | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB):

| | Total Annual Payments: | 7,157 | 7,157 | 7,157 | 7,157 |
|--|---------------------------|----------------|----------------|---------------------|---------------------|
| | | | | | |
| | | | | | |
| Other Long-term Commitments (continued): | | | | | |
| Compensated Absences | | | | | |
| State School Building Loans | | - | - | | |
| Supp Early Retirement Program | | | | | |
| General Obligation Bonds | | | | | |
| Certificates of Participation | | | | | |
| Leases | | 7,157 | 7,157 | 7,157 | 7,15 |
| Type of Commitment (con | tinued) | (P & I) | (P & I) | (P & I) | (P & I) |
| | | Annual Payment | Annual Payment | Annual Payment | Annual Payment |
| | | (2022-23) | (2023-24) | (2024-25) | (2025-26) |
| | | Prior Year | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| TOTAL: | | | | | 10,076 |
| | | | | | |
| | | | | | |
| | | ÷ | | | |
| | | | | | |

-

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

DATA ENTRY: Enter an explanation if Yes.

1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

| Explanation: | | |
|---|--|--|
| (required if Yes to increase | | |
| in total annual payments) | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 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?

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.

No

Explanation:

(required if Yes)

2

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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) | No |
| 2. | For the county office's OPEB: | |
| | a. Are they lifetime benefits? | |
| | | |
| | b. Do benefits continue past age 65? | |

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:

3 a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method? b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or

- gov ernment fund
- 4. **OPEB** Liabilities
 - a. Total OPEB liability
 - b. OPEB plan(s) fiduciary net position (if applicable)
 - c. Total/Net OPEB liability (Line 4a minus Line 4b)
 - d. Is total OPEB liability based on the county office's estimate
 - or an actuarial valuation?
 - e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Government Fund Self-Insurance Fund

| Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--------------------------|----------------------------------|----------------------------------|
| | | |
| - | | - |
| 0.00 | | - |
| | | |

0.00



a. OPEB actuarially determined contribution (ADC), if available, per

actuarial valuation or Alternative Measurement

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a

self-insurance fund) (funds 01-70, objects 3701-3752)

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

d. Number of retirees receiving OPEB benefits

2023-24 Budget, July 1 County School Service Fund County Office of Education Criteria and Standards Review

| S7B. Identifica | 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 | n. | | | | | |
| 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 is covered in Section 7A) (If No, skip items 2-4)" | OPEB, which No | | | | | | |
| 2 | Describe each self-insurance program operated by the county office, including details (county office's estimate or actuarial valuation), and date of the valuation: | for each such as level of ris | k retained, funding approach | n, basis for the valuation | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 3. | Self-Insurance Liabilities | | | | | | | |
| | | | | | | | | |
| | a. Accrued liability for self-insurance programs | | | | | | | |
| | b. Unfunded liability for self-insurance programs | | | | | | | |
| 4. | Self-Insurance Contributions | Budget Year | 1st Subsequent Year | 2nd Subsequent Year | | | | |
| | | (2023-24) | (2024-25) | (2025-26) | | | | |
| | a. Required contribution (funding) for self-insurance programs | | | | | | | |
| | b. Amount contributed (funded) for self-insurance programs | | | | | | | |

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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 y ears.

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 Ana | lysis of County Office's Lab | or Agreements - Ce | ertificated (Non-management) Empl | oyees | | | | |
|---|----------------------------------|---|---|-------------|-------------------|--------------|----------------------------|----------------------------------|
| DATA ENTRY: | Enter all applicable data items; | there are no extract | ions in this section. | | | | | |
| | | | Prior Year (2nd Interim) | Budg | et Year | 1st Su | bsequent Year | 2nd Subsequent Year |
| | | | (2022-23) | (202 | 23-24) | | (2024-25) | (2025-26) |
| Number of certificated (non-management) full - time - equivalent(FTE) positions | | | 13.00 | | 13.00 | | 13.00 | 13.00 |
| Certificated (Non-management) Salary and Benefit Negotiatio | | | ns | | | | 1 | |
| 1. | Are salary and benefit nego | iations settled for th | e budget year? | | Yes | i | | |
| | | | responding public disclosure documer CDE, complete questions 2-4. | ts have not | | | | |
| | | If No, identify the | If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6. | | | | | ns 5 and 6. |
| | | | | | | | | |
| Negotiations Se | Negotiations Settled | | | | | | | |
| 2. | Per Government Code Section | on 3547.5(a), date of | f public | | | | 1 | |
| | disclosure board meeting: | | | | | | | |
| | | | | | - | | | |
| 3. | Period covered by the agree | ement: | Begin Date: Ju | l 01, 2023 | | End Date: | Jun 30, 2024 | |
| 4. | Salary settlement: | | | - | et Year 23-24) | | bsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| | Is the cost of salary settlem | ent included in the b | udget and multivear | | , | | | |
| | projections (MYPs)? | | 5 | | /es | | Yes | Yes |
| | | | One Year Agreement | | | | | |
| | | Total cost of salary | - | | | | | |
| | | % change in salary | schedule from prior year | 6 | .0% | | | |
| | | | or | <u>.</u> | | 1 | | |
| | | | Multiyear Agreement | | | | | |
| | | Total cost of salary | settlement | | | | 11 | - |
| | | % change in salary text, such as "Reo | schedule from prior year (may enter pener") | | | | | |
| | | Identify the source of funding that will be used to support multiyear salary commitments: | | | | | | |
| | | | | | | | | |

2023-24 Budget, July 1 County School Service Fund County Office of Education Criteria and Standards Review

Negotiations Not Settled

| gottatione | | | | |
|--------------|--|-------------|--------------------------|----------------------|
| 5. | Cost of a one percent increase in salary and statutory benefits | | | |
| | | Budget Year | - 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 6. | Amount included for any tentative salary schedule increases | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated | (Non-management) Health and Welfare (H&W) Benefits | (2023-24) | (2024-25) | (2025-26) |
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | | - | 1 |
| 3. | Percent of H&W cost paid by employer | | | 1 |
| 4. | Percent projected change in H&W cost over prior year | | | |
| | | | | |
| 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: | | | |
| | | | | |
| | | | | |
| | | | | |
| | 1.21 | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated | (Non-management) Step and Column Adjustments | (2023-24) | (2024-25) | (2025-26) |
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 1. 2. | | Tes | 1 65 | T es |
| 2. 3. | Cost of step & column adjustments Percent change in step & column over prior year | | | - |
| э. | Percent change in step & column over phor year | Dudeet Vee | Ant Cubersumt Vers | Ord Cube envert Vere |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Certificated | (Non-management) Attrition (layoffs and retirements) | (2023-24) | (2024-25) | (2025-26) |
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| | | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Νο | No | No |
| Certificated | (Non-management) - Other | | ii | - (A) |

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

| Lake County Office of Education Lake County | 2023-24 Budget, July 1 County School Service Fo County Office of Education Criteria Review | und | | 17 10173 0000000 Form 01CS E8B6BDXSRK(2023-24) |
|--|---|--------------------------------|------------------------------|--|
| S8B. Cost Analysis of County Office's Labor Agreement | s - Classified (Non-management) Employ | ees | | |
| DATA ENTRY: Enter all applicable data items; there are no e | xtractions in this section. | | | |
| | Prior Year (2nd Interim) | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | (2022-23) | (2023-24) | (2024-25) | (2025-26) |
| Number of classified (non-management) FTE positions | 51 | 52 | 53 | 53 |
| Classified (Non-management) Salary and Benefit Negotia | ations | | | |
| 1. Are salary and benefit negotiations settled t | for the budget year? | Yes | | |
| If Yes, and th | ne corresponding public disclosure documents | s have not been filed with the | e CDE, complete questions | 2-4. |
| If No, identify | the unsettled negotiations including any private | or year unsettled negotiations | s and then complete question | ns 5 and 6. |
| | | | | |
| Negotiations Settled | | | | |
| 2. Per Government Code Section 3547.5(a), d | ate of public disclosure board meeting: | | | 1 |
| 3. Period covered by the agreement: | Begin Date: Jul | 01, 2023 | End Date: Jun 30, 2024 | |
| 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 projections (MYPs)? | the budget and multiyear | Yes | Yes | Yes |
| | One Year Agreement | | | |
| Total cost of a | salary settlement | [| | |
| | salary schedule from prior year | 6.0% | | |
| | or | | 1 | |
| | Multiyear Agreement | | | |
| Total cost of a | salary settlement | [| 1 | |
| % change in s | alary schedule from prior year (may enter | | | |
| text, such as Identify the s | ource of funding that will be used to support | multiyear salary commitmer | nts: | |
| | | | | |
| Negotiations Not Settled | | | | |
| 5. Cost of a one percent increase in salary an | d statutory benefits | |] | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 6. Amount included for any tentative salary set | chedule increases | | | |
| | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non-management) Health and Welfare (H&W) | Benefits | (2023-24) | (2024-25) | (2025-26) |
| 1. Are costs of H&W benefit changes included | d in the budget and MYPs? | Yes | Yes | Yes |
| 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 | r prior woor | | | |

| Lake County Office Lake County | of Education | 2023-24 Budg County School S County Office of Education Review | | 17 10173 0000000 Form 01CS E8B6BDXSRK(2023-24) | |
|-----------------------------------|-------------------------------|---|--------------------------|--|----------------------------------|
| Classified (Non-ma | anagement) Prior Year Se | ttlements | | | |
| Are any new costs f | from prior year settlements | included in the budget? | No | | |
| lf | Yes, amount of new costs | included in the budget and MYPs | | | |
| lf | Yes, explain the nature of | the new costs: | 5++ | | · |
| Classified (Non-ma | anagement) Step and Col | umn Adjustments | Budget Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| 1. A | re step & column adjustme | nts included in the budget and MYPs? | Yes | Yes | Yes |
| 2. C | cost of step & column adjus | tments | | | |
| 3. P | ercent change in step & col | umn over prior year | - | | |
| | | | Budget Year | 1st Subsequent Year | 2nd Subsequent Year |
| Classified (Non-ma | anagement) Attrition (layo | offs and retirements) | (2023-24) | (2024-25) | (2025-26) |
| | | | | | |
| 1. A | re savings from attrition inc | luded in the budget and MYPs? | Yes | Yes | Yes |

No

No

No

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

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 An | alysis of County Office's Labor Agreements - N | anagement/Supervisor/Confidential | Employees | | | |
|----------------|--|---|------------------|-----------------|----------------------------------|----------------------------------|
| | Enter all applicable data items; there are no extract | | | | | |
| | | Prior Year (2nd Interim) | Budge | t Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2022-23) | - | 3-24) | (2024-25) | (2025-26) |
| Number of ma | nagement, supervisor, and confidential FTE | (2022-20) | (202 | | (2021 20) | |
| positions | | 16.0 | | 17.0 | 1,617.0 | 17.0 |
| | | | | | | |
| - | Supervisor/Confidential | | 1 | | | |
| Salary and Be | enefit Negotiations Are salary and benefit negotiations settled for the | he hudget vest? | | Yes | | |
| | If Yes, complete | | | 1 03 | | |
| | | unsettled negotiations including any price | or vear unsettle | ad negotiations | and then complete question | as 3 and 4 |
| | | unsettied negotiations moldaring any pre- | year ansette | ou negotiationa | | |
| | | | | | | |
| | | | | | | |
| | r | | | | | |
| | If n/a, skip the rer | nainder of Section S8C. | | | | |
| Negotiations S | ettled | | | | | |
| 2. | Salary settlement: | | Budge | t Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | (202 | 3-24) | (2024-25) | (2025-26) |
| | Is the cost of salary settlement included in the | budget and multiyear | | | | |
| | projections (MYPs)? | | | | Mar | X |
| | Total and of asla | | Y | es | Yes | Yes |
| | Total cost of salar | • | | | | |
| | % change in salar text, such as "Rec | y schedule from prior year (may enter opener") | 6.0 | 0% | | |
| Negotiations N | lot Settled | | | | | |
| 3. | Cost of a one percent increase in salary and sta | atutory benefits | | | 1 | |
| | | | Budge | t Year | 1st Subsequent Year | 2nd Subsequent Year |
| | | | (202 | 3-24) | (2024-25) | (2025-26) |
| 4. | Amount included for any tentative salary sched | ule increases | | | | |
| | | | | | | I |
| Management/ | Supervisor/Confidential | | Budge | t Year | 1st Subsequent Year | 2nd Subsequent Year |
| Health and W | elfare (H&W) Benefits | | (202 | 3-24) | (2024-25) | (2025-26) |
| | | | | | | |
| 1. | Are costs of H&W benefit changes included in t | he budget and MYPs? | Y | es | Yes | Yes |
| 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 price | or y ear | | | | Q |
| Managamanti | Supervisor/Confidential | | D. de- | t Voor | 1et Subsequent Veer | and Subsequent Ver- |
| - | Supervisor/Confidential umn Adjustments | | - | t Year 3-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
| Step and Con | umn Aujustments | | (202 | 5-24) | (2024-25) | (2025-26) |
| 1. | Are step & column adjustments included in the t | oudget and MYPs? | Y | es | Yes | Yes |
| 2. | Cost of step & column adjustments | | | | | |
| 3. | Percent change in step & column over prior yea | r | | | | |
| | | | | | | |
| Management/ | Supervisor/Confidential | | Budge | t Year | 1st Subsequent Year | 2nd Subsequent Year |
| Other Benefit | s (mileage, bonuses, etc.) | | (202 | 3-24) | (2024-25) | (2025-26) |
| | | | | | | |
| 1. | Are costs of other benefits included in the budg | et and MYPs? | N | lo | No | No |
| 2. | Total cost of other benefits | | | | | |
| 3. | Percent change in cost of other benefits over p | rior y ear | | - | | |

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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?

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

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

Yes

Jun 28, 2023

No

No

ADDITIONAL FISCAL INDICATORS

| but may alert the | cal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator do a reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items mpleted 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? | | |
| | | No | |
| 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)

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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 County School Service Fund Multiyear Projections Unrestricted

| 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) | | 8,835.00 | 0.00% | 8,835.00 | 0.00% | 8,835.00 |
| (Enter projections for subsequent y ears 1 and 2 in Columns C and E; current y ear - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 5,324,097.00 | 4.29% | 5,552,509.00 | 2.53% | 5,692,891.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 21,998.00 | 2.28% | 22,500.00 | 2.22% | 23,000.00 |
| 4. Other Local Revenues | 8600-8799 | 2,442,436.00 | 0.00% | 2,442,436.00 | 0.00% | 2,442,436.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 20,712.00 | 0.00% | 20,712.00 | 0.00% | 20,712.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (250,000.00) | 0.00% | (250,000.00) | 0.00% | (250,000.00) |
| 6. Total (Sum lines A1 thru A5c) | | 7,559,243.00 | 3.03% | 7,788,157.00 | 1.81% | 7,929,039.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | 1 1 10 110 00 | | 4 400 044 00 |
| a. Base Salaries | | | | 1,443,419.00 | | 1,486,211.00 |
| b. Step & Column Adjustment | | | | 42,792.00 | | 13,092.00 |
| c. Cost-of-Living Adjustment d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,443,419.00 | 2.96% | 1,486,211.00 | 0.88% | 1,499,303.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 2,980,211.00 | | 3,069,617.00 |
| b. Step & Column Adjustment | | | | 89,406.00 | | 27,949.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 2,980,211.00 | 3.00% | 3,069,617.00 | 0.91% | 3,097,566.00 |
| 3. Employee Benefits | 3000-3999 | 2,001,322.00 | 2.31% | 2,047,522.00 | 0.56% | 2,059,013.00 |
| 4. Books and Supplies | 4000-4999 | 280,012.00 | 1.78% | 285,000.00 | 1.75% | 290,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,350,072.00 | 0.74% | 1,360,000.00 | 1.10% | 1,375,000.00 |
| 6. Capital Outlay | 6000-6999 | 586,037.00 | -82.94% | 100,000.00 | 0.00% | 100,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 276,232.00 | 0.00% | 276,232.00 | 0.00% | 276,232.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,056,221.00) | -2.29% | (1,032,014.00) | -1.88% | (1,012,566.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 89,398.00 | 0.00% | 89,398.00 | 0.00% | 89,398.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |

Budget, July 1 County School Service Fund Multiyear Projections Unrestricted

| 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) | | 7,950,482.00 | -3.38% | 7,681,966.00 | 1.20% | 7,773,946.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (391,239.00) | | 106,191.00 | | 155,093.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 6,874,987.00 | | 6,483,748.00 | | 6,589,939.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,483,748.00 | | 6,589,939.00 | | 6,745,032.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 22,341.00 | | 2,000.00 | | 2,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | ĺ | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 1,641,786.00 | | 1,614,211.00 | | 1,614,211.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 605,200.00 | | 577,625.00 | | 567,691.00 |
| 2. Unassigned/Unappropriated | 9790 | 4,214,421.00 | | 4,396,103.00 | | 4,561,130.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,483,748.00 | | 6,589,939.00 | | 6,745,032.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 605,200.00 | | 577,625.00 | | 567,691.00 |
| c. Unassigned/Unappropriated | 9790 | 4,214,421.00 | | 4,396,103.00 | | 4,561,130.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | 1,211,121:00 | | 1,000,100.00 | | 1,001,100.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 4,819,621.00 | | 4,973,728.00 | | 5,128,821.00 |

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.

Budget, July 1 County School Service Multiyear Projections Restricted

| 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 | 121,215.00 | 0.00% | 121,215.00 | 0.00% | 121,215.00 |
| 2. Federal Revenues | 8100-8299 | 1,467,519.00 | -63.80% | 531,272.00 | -18.65% | 432,180.00 |
| 3. Other State Revenues | 8300-8599 | 6,569,807.00 | -6.70% | 6,129,716.00 | 2.38% | 6,275,674.00 |
| 4. Other Local Revenues | 8600-8799 | 2,779,444.00 | -4.66% | 2,649,992.00 | -17.45% | 2,187,596.00 |
| 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 | 250,000.00 | 0.00% | 250,000.00 | 0.00% | 250,000.00 |
| 6. Total (Sum lines A1 thru A5c) | | 11,187,985.00 | -13.46% | 9,682,195.00 | -4.29% | 9,266,665.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,130,073.00 | | 1,163,975.00 |
| b. Step & Column Adjustment | | | | 33,902.00 | | 2,978.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,130,073.00 | 3.00% | 1,163,975.00 | 0.26% | 1,166,953.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,962,789.00 | | 2,021,672.00 |
| b. Step & Column Adjustment | | | | 58,883.00 | | 11,565.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,962,789.00 | 3.00% | 2,021,672.00 | 0.57% | 2,033,237.00 |
| 3. Employee Benefits | 3000-3999 | 1,535,227.00 | 2.21% | 1,569,224.00 | 0.32% | 1,574,314.00 |
| 4. Books and Supplies | 4000-4999 | 700,357.00 | -10.05% | 630,000.00 | -4.76% | 600,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 4,405,975.00 | -6.93% | 4,100,677.00 | -9.76% | 3,700,585.00 |
| 6. Capital Outlay | 6000-6999 | 489,859.00 | -95.92% | 20,000.00 | 0.00% | 20,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,395,838.00 | 0.00% | 1,395,838.00 | 0.00% | 1,395,838.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 692,125.00 | -3.08% | 670,809.00 | -1.88% | 658,168.00 |
| 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 (Explain in Section F below) | | | | | | |

California Dept of Education

Budget, July 1 County School Service Multiyear Projections Restricted

| 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) | | 12,312,243.00 | -6.01% | 11,572,195.00 | -3.66% | 11,149,095.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,124,258.00) | | (1,890,000.00) | | (1,882,430.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 5,358,604.00 | | 4,234,346.00 | | 2,344,346.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,234,346.00 | | 2,344,346.00 | | 461,916.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 4,234,346.00 | | 2,344,346.00 | | 461,916.00 |
| 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) | | 4,234,346.00 | | 2,344,346.00 | | 461,916.00 |
| 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.

Budget, July 1 County School Service Multiyear Projections Unrestricted/Restricted

| 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) | | 8,835.00 | 0.00% | 8,835.00 | 0.00% | 8,835.00 |
| (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 | 5,445,312.00 | 4.19% | 5,673,724.00 | 2.47% | 5,814,106.00 |
| 2. Federal Revenues | 8100-8299 | 1,467,519.00 | -63.80% | 531,272.00 | -18.65% | 432,180.00 |
| 3. Other State Revenues | 8300-8599 | 6,591,805.00 | -6.67% | 6,152,216.00 | 2.38% | 6,298,674.00 |
| 4. Other Local Revenues | 8600-8799 | 5,221,880.00 | -2.48% | 5,092,428.00 | -9.08% | 4,630,032.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 20,712.00 | 0.00% | 20,712.00 | 0.00% | 20,712.00 |
| 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) | | 18,747,228.00 | -6.81% | 17,470,352.00 | -1.57% | 17,195,704.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,573,492.00 | | 2,650,186.00 |
| b. Step & Column Adjustment | | | | 76,694.00 | | 16,070.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,573,492.00 | 2.98% | 2,650,186.00 | 0.61% | 2,666,256.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,943,000.00 | | 5,091,289.00 |
| b. Step & Column Adjustment | | | | 148,289.00 | | 39,514.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,943,000.00 | 3.00% | 5,091,289.00 | 0.78% | 5,130,803.00 |
| 3. Employee Benefits | 3000-3999 | 3,536,549.00 | 2.27% | 3,616,746.00 | 0.46% | 3,633,327.00 |
| 4. Books and Supplies | 4000-4999 | 980,369.00 | -6.67% | 915,000.00 | -2.73% | 890,000.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 5,756,047.00 | -5.13% | 5,460,677.00 | -7.05% | 5,075,585.00 |
| 6. Capital Outlay | 6000-6999 | 1,075,896.00 | -88.85% | 120,000.00 | 0.00% | 120,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,672,070.00 | 0.00% | 1,672,070.00 | 0.00% | 1,672,070.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (364,096.00) | -0.79% | (361,205.00) | -1.88% | (354,398.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 89,398.00 | 0.00% | 89,398.00 | 0.00% | 89,398.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |

California Dept of Education

Budget, July 1 County School Service Multiyear Projections Unrestricted/Restricted

| 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) | | 20,262,725.00 | -4.98% | 19,254,161.00 | -1.72% | 18,923,041.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (1,515,497.00) | | (1,783,809.00) | | (1,727,337.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 12,233,591.00 | | 10,718,094.00 | | 8,934,285.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 10,718,094.00 | | 8,934,285.00 | | 7,206,948.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 22,341.00 | | 2,000.00 | | 2,000.00 |
| b. Restricted | 9740 | 4,234,346.00 | | 2,344,346.00 | | 461,916.00 |
| 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 | 1,641,786.00 | | 1,614,211.00 | | 1,614,211.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 605,200.00 | | 577,625.00 | | 567,691.00 |
| 2. Unassigned/Unappropriated | 9790 | 4,214,421.00 | | 4,396,103.00 | | 4,561,130.00 |
| f . Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 10,718,094.00 | | 8,934,285.00 | | 7,206,948.00 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 605,200.00 | | 577,625.00 | | 567,691.00 |
| c. Unassigned/Unappropriated | 9790 | 4,214,421.00 | | 4,396,103.00 | | 4,561,130.00 |
| 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 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 4,819,621.00 | | 4,973,728.00 | | 5,128,821.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 23.79% | | 25.83% | | 27.10% |
| 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): | | | | | | |

(SELPA):

Budget, July 1 County School Service Multiyear Projections Unrestricted/Restricted

| 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): | | | | | | |
| Lake 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 y ears 1 and 2 in Columns C and E) | | 10,191,829.00 | | | | |
| 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) | | 20,262,725.00 | - | 19,254,161.00 | | 18,923,041.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 20,262,725.00 | | 19,254,161.00 | | 18,923,041.00 |
| 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) | | 20,262,725.00 | | 19,254,161.00 | | 18,923,041.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for | | 3.00% | | 3.00% | | 3.00% |
| calculation details) e. Reserve Standard - By | | | | | | |
| Percent (Line F3c times F3d) f. Reserve Standard - By | | 607,881.75 | | 577,624.83 | | 567,691.23 |
| Amount (Refer to Form 01CS, Criterion 8 for calculation details) | | 707,000.00 | | 707,000.00 | | 707,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 707,000.00 | | 707,000.00 | | 707,000.00 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

Budget, July 1 Special Education Pass-Through Fund Expenditures by Object

2022-23 Estimated Percent Description **Resource Codes** Object Codes 2023-24 Budget Difference Actuals A. REVENUES 1) LCFF Sources 8010-8099 591,815.00 591,815.00 0.0% 2) Federal Revenue 8100-8299 4,195,798.00 4,540,759.00 8.2% 3) Other State Revenue 8300-8599 6,975,873.00 5,658,551.00 -18.9% 8600-8799 0.0% 4) Other Local Revenue 0.00 0.00 5) TOTAL, REVENUES 11,763,486.00 10,791,125.00 -8.3% **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 0.00 0.00 0.0% 2) Classified Salaries 2000-2999 0.00 0.00 0.0% 3) Employee Benefits 3000-3999 0.00 0.00 0.0% 4) Books and Supplies 4000-4999 0.00 0.00 0.0% 5) Services and Other Operating Expenditures 5000-5999 0.00 0.00 0.0% 6000-6999 0.0% 6) Capital Outlay 0.00 0.00 7) Other Outgo (excluding Transfers of Indirect Costs) 7100-7299,7400-7499 11,266,613.00 10,783,644.00 -4.3% 7300-7399 0.00 0.0% 8) Other Outgo - Transfers of Indirect Costs 0.00 9) TOTAL, EXPENDITURES 11,266,613.00 10,783,644.00 -4.3% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER 496,873.00 7,481.00 -98.5% FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.0% b) Transfers Out 7600-7629 0.00 0.00 0.0% 2) Other Sources/Uses 8930-8979 0.00 0.00 0.0% a) Sources b) Uses 7630-7699 0.00 0.00 0.0% 8980-8999 0.00 0.00 0.0% 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES 0.00 0.00 0.0% E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) 496,873.00 7,481.00 -98.5% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 900,641.00 1.397.514.00 55.2% b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 900,641.00 1,397,514.00 55.2% d) Other Restatements 9795 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 900,641.00 1,397,514.00 55.2% 2) Ending Balance, June 30 (E + F1e) 1,397,514.00 1,404,995.00 0.5% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.0% 9712 0.00 0.0% Store 0.00 0.0% Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 0.0% 1,333,206.00 b) Restricted 9740 1,340,687.00 0.6% c) Committed 9750 0.0% Stabilization Arrangements 0.00 0.00 9760 0.0% Other Commitments 0.00 0.00 d) Assigned 9780 64.308.00 64,308.00 0.0% Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.0% G. ASSETS 1) Cash 2.110.010.31 a) in County Treasury 9110 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 (.44) 4) Due from Grantor Government 9290 0.00

California Dept of Education

Budget, July 1 Special Education Pass-Through Fund Expenditures by Object

| 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 | | | 2,110,009.87 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | 0400 | 0.00 | | |
| | | | 0.00 | | |
| I. LIABILITIES | | 0500 | | | |
| 1) Accounts Payable | | 9500 | 869,924.46 | | |
| 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 | | | 869,924.46 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 1,240,085.41 | | |
| LCFF SOURCES | | | .,= 10,000.41 | | 5 |
| LCFF Transfers | | | | | |
| | | 0007 | 504 845 00 | 504 045 00 | • |
| Property Taxes Transfers | | 8097 | 591,815.00 | 591,815.00 | 0. |
| TOTAL, LCFF SOURCES | | | 591,815.00 | 591,815.00 | 0. |
| FEDERAL REVENUE | | | | | |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 4,195,798.00 | 4,540,759.00 | 8. |
| TOTAL, FEDERAL REVENUE | | | 4,195,798.00 | 4,540,759.00 | 8. |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan | | | | | |
| Current Year | 6500 | 8311 | 6,338,661.00 | 5,658,551.00 | -10. |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0. |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0. |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0. |
| | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 637,212.00 | 0.00 | -100. |
| TOTAL, OTHER STATE REVENUE | | | 6,975,873.00 | 5,658,551.00 | -18. |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0. |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0. |
| Other Local Revenue | | | | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0. |
| Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0. |
| From County Offices | | 8792 | 0.00 | 0.00 | 0. |
| From JPAs | | 8793 | 0.00 | 0.00 | 0. |
| | | 0100 | 0.00 | 0.00 | 0. |
| | | | | | |
| TOTAL, REVENUES | | | 11,763,486.00 | 10,791,125.00 | -8. |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 4,833,010.00 | 4,540,759.00 | -6. |
| To County Offices | | 7212 | 0.00 | 0.00 | 0. |
| To JPAs | | 7213 | 0.00 | 0.00 | 0. |
| Special Education SELPA Transfers of Apportionments | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 5,883,318.00 | 5,651,070.00 | -3 |
| To County Offices | 6500 | 7221 | 0.00 | 0.00 | -5. |
| | | | | | |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0 |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0. |
| All Other Transfers | | 7281-7283 | 550,285.00 | 591,815.00 | 7. |

Califomia Dept of Education

Budget, July 1 Special Education Pass-Through Fund Expenditures by Object

| 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) | | | 11,266,613.00 | 10,783,644.00 | -4.3% |
| TOTAL, EXPENDITURES | | | 11,266,613.00 | 10,783,644.00 | -4.3% |

Budget, July 1 Special Education Pass-Through Fund Expenditures by Function

| E8 | | | | | | |
|--|----------------|------------------|------------------------------|----------------|-----------------------|--|
| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference | |
| A. REVENUES | | | - 11 | | | |
| 1) LCFF Sources | | 8010-8099 | 591,815.00 | 591,815.00 | 0.0% | |
| 2) Federal Revenue | | 8100-8299 | 4,195,798.00 | 4,540,759.00 | 8.2% | |
| 3) Other State Revenue | | 8300-8599 | 6,975,873.00 | 5,658,551.00 | -18.9% | |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% | |
| 5) TOTAL, REVENUES | | | 11,763,486.00 | 10,791,125.00 | -8.3% | |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% | |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% | |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% | |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% | |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% | |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% | |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% | |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% | |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 11,266,613.00 | 10,783,644.00 | -4.3% | |
| 10) TOTAL, EXPENDITURES | | | 11,266,613.00 | 10,783,644.00 | -4.3% | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 496,873.00 | 7.481.00 | -98.5% | |
| D. OTHER FINANCING SOURCES/USES | | | 400,010.00 | 1,101.00 | 00.07 | |
| 1) Interfund Transfers | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% | |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% | |
| 2) Other Sources/Uses | | 7000-7029 | 0.00 | 0.00 | 0.0% | |
| | | 0000 0070 | 0.00 | 0.00 | 0.0% | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% | |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% | |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 496,873.00 | 7,481.00 | -98.5% | |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1) Beginning Fund Balance | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 900,641.00 | 1,397,514.00 | 55.2% | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% | |
| c) As of July 1 - Audited (F1a + F1b) | | | 900,641.00 | 1,397,514.00 | 55.2% | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 900,641.00 | 1,397,514.00 | 55.2% | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,397,514.00 | 1,404,995.00 | 0.5% | |
| Components of Ending Fund Balance | | | | | | |
| a) Nonspendable | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% | |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% | |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% | |
| b) Restricted | | 9740 | 1,333,206.00 | 1,340,687.00 | 0.6% | |
| c) Committed | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% | |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% | |
| d) Assigned | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 64,308.00 | 64,308.00 | 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% | |

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

17 10173 0000000 Form 10 E8B6BDXSRK(2023-24)

| | Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|----------|-------------------|---------------------------------|-------------------|
| | 6500 | Special Education | 1,333,206.00 | 1,340,687.00 |
| Total, Restricted Balance | | | 1,333,206.00 | 1,340,687.00 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|----------------|-----------------------|
| A. REVENUES | | | 10 A. | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0 |
| 3) Other State Revenue | | 8300-8599 | 353,181.00 | 509,863.00 | 44 |
| 4) Other Local Revenue | | 8600-8799 | 195,763.00 | 366,875.00 | 87 |
| 5) TOTAL, REVENUES | | | 548,944.00 | 876,738.00 | 59 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 430,650.00 | 444,718.00 | 3 |
| 2) Classified Salaries | | 2000-2999 | 143,815.00 | 134,303.00 | -6 |
| 3) Employee Benefits | | 3000-3999 | 175,089.00 | 212,864.00 | 2 |
| 4) Books and Supplies | | 4000-4999 | 39,915.00 | 109,284.00 | 17: |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 207,821.00 | 124,764.00 | -41 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | |
| | | | | | |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 58,382.00 | 64,656.00 | 1 |
| 9) TOTAL, EXPENDITURES | | | 1,055,672.00 | 1,090,589.00 | : |
| :. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9) | | | (506,728.00) | (213,851.00) | -5 |
| . OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 145,924.00 | 89,398.00 | -34 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 1 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 145,924.00 | 89,398.00 | -38 |
| . NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (360,804.00) | (124,453.00) | -6 |
| | | | (500,804.00) | (124,435.00) | -0. |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | 0704 | | | - |
| a) As of July 1 - Unaudited | | 9791 | 712,128.00 | 351,324.00 | -5 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | |
| c) As of July 1 - Audited (F1a + F1b) | | | 712,128.00 | 351,324.00 | -5 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | (|
| e) Adjusted Beginning Balance (F1c + F1d) | | | 712,128.00 | 351,324.00 | -50 |
| 2) Ending Balance, June 30 (E + F1e) | | | 351,324.00 | 226,871.00 | -3 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | (|
| Stores | | 9712 | 0.00 | 0.00 | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | |
| All Others | | 9719 | 0.00 | 0.00 | 1 |
| b) Restricted | | 9740 | 238,530.00 | 90,980.00 | -6 |
| c) Committed | | 0140 | 200,000.00 | 00,000.00 | |
| - | | 9750 | 0.00 | 0.00 | |
| Stabilization Arrangements | | | | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 112,794.00 | 135,891.00 | 2 |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | |
| ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 346,647.14 | | |
| 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 | | |
| | | 9140 | 0.00 | | |
| 2) Investments | | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |

California Dept of Education

| 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 | | | 346,647.14 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| I. LIABILITIES | | | | | |
| 1) Accounts Pay able | | 9500 | 65.93 | | |
| 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 | | 3030 | 65.93 | | |
| - | | | 05.95 | | - |
| | | 0000 | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| | | | | | |
| (G10 + H2) - (I6 + J2) | | | 346,581.21 | | - |
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0. |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0. |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0. |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0. |
| Pass-Through Revenues from | | | | | |
| Federal Sources | | 8287 | 0.00 | 0.00 | 0. |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0. |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0. |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0. |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| | | 8311 | 0.00 | 0.00 | 0. |
| All Other State Apportionments - Current Year | | | | | |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.1 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0. |
| Adult Education Program | 6391 | 8590 | 326,058.00 | 394,403.00 | 21. |
| All Other State Revenue | All Other | 8590 | 27,123.00 | 115,460.00 | 325. |
| TOTAL, OTHER STATE REVENUE | | | 353,181.00 | 509,863.00 | 44. |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0 |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0. |
| Interest | | 8660 | 0.00 | 0.00 | 0. |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0. |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 170,263.00 | 304,175.00 | 78. |
| Interagency Services | | 8677 | 18,000.00 | 49,200.00 | 173. |
| Other Local Revenue | | | 10,000.00 | 40,200.00 | 113. |
| All Other Local Revenue | | 8699 | 7,500.00 | 13,500.00 | 80. |
| | | | | | |
| | | 8710 | 0.00 | 0.00 | 0. |
| | | | 195,763.00 | 366,875.00 | 87. |
| TOTAL, REVENUES | | | 548,944.00 | 876,738.00 | 59. |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 164,682.00 | 226,509.00 | 37. |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0. |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0. |
| Other Certificated Salaries | | 1900 | 265,968.00 | 218,209.00 | -18. |

California Dept of Education

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| TOTAL, CERTIFICATED SALARIES | | | 430,650.00 | 444,718.00 | 3.3% |
| CLASSIFIED SALARIES | | | | ĺ | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 70,334.00 | 51,742.00 | -26.4% |
| Other Classified Salaries | | 2900 | 73,481.00 | 82,561.00 | 12.4% |
| TOTAL, CLASSIFIED SALARIES | | | 143,815.00 | 134,303.00 | -6.6% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 55,679.00 | 80,848.00 | 45.2% |
| PERS | | 3201-3202 | 34,063.00 | 31,911.00 | -6.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 9,447.00 | 13,231.00 | 40.1% |
| Health and Welfare Benefits | | 3401-3402 | 54,074.00 | 67,756.00 | 25.3% |
| Unemployment Insurance | | 3501-3502 | 2,873.00 | 288.00 | -90.0% |
| Workers' Compensation | | 3601-3602 | 18,953.00 | 18,830.00 | -0.6% |
| 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 | | | 175,089.00 | 212,864.00 | 21.6% |
| BOOKS AND SUPPLIES | | | | ĺ | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 13,197.00 | 32,930.00 | 149.5% |
| Materials and Supplies | | 4300 | 18,441.00 | 30,254.00 | 64.1% |
| Noncapitalized Equipment | | 4400 | 8,277.00 | 46,100.00 | 457.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 39,915.00 | 109,284.00 | 173.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 47,860.00 | 0.00 | -100.0% |
| Travel and Conferences | | 5200 | 10,407.00 | 18,071.00 | 73.6% |
| Dues and Memberships | | 5300 | 0.00 | 80.00 | New |
| | | 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 | 480.00 | 600.00 | 25.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 21,513.00 | 12,497.00 | -41.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 127,561.00 | 93,516.00 | -26.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | 5500 | 207,821.00 | 124,764.00 | -40.0% |
| CAPITAL OUTLAY | | | 207,021.00 | 124,704.00 | |
| | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.09 |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0 |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.09 |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.09 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.09 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.09 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 58,382.00 | 64,656.00 | 10.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 58,382.00 | 64,656.00 | 10.7% |
| TOTAL, EXPENDITURES | | | 1,055,672.00 | 1,090,589.00 | 3.3% |
| INTERFUND TRANSFERS | | | | | 9 |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 145,924.00 | 89,398.00 | -38.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 145,924.00 | 89,398.00 | -38.7% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | Í | 1 |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 145,924.00 | 89,398.00 | -38.7% |

| E8 | | | | | | | |
|--|----------------|------------------|------------------------------|----------------|-----------------------|--|--|
| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference | | |
| A. REVENUES | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% | | |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% | | |
| 3) Other State Revenue | | 8300-8599 | 353,181.00 | 509,863.00 | 44.4% | | |
| 4) Other Local Revenue | | 8600-8799 | 195,763.00 | 366,875.00 | 87.4% | | |
| 5) TOTAL, REVENUES | | | 548,944.00 | 876,738.00 | 59.7% | | |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | |
| 1) Instruction | 1000-1999 | | 393,626.00 | 550,240.00 | 39.8% | | |
| 2) Instruction - Related Services | 2000-2999 | | 585,986.00 | 463,765.00 | -20.9% | | |
| 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 | | 58,382.00 | 64,656.00 | 10.7% | | |
| 8) Plant Services | 8000-8999 | | 17,678.00 | 11,928.00 | -32.5% | | |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% | | |
| 10) TOTAL, EXPENDITURES | | | 1,055,672.00 | 1,090,589.00 | 3.3% | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (506,728.00) | (213,851.00) | -57.8% | | |
| D. OTHER FINANCING SOURCES/USES | | | (,, | (,, | | | |
| 1) Interfund Transfers | | | | | | | |
| a) Transfers In | | 8900-8929 | 145,924.00 | 89,398.00 | -38.7% | | |
| 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 | | | 145,924.00 | 89,398.00 | -38.7% | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (360,804.00) | (124,453.00) | -65.5% | | |
| F. FUND BALANCE, RESERVES | | | (000,00 1100) | (121,100100) | | | |
| 1) Beginning Fund Balance | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 712,128.00 | 351,324.00 | -50.7% | | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% | | |
| c) As of July 1 - Audited (F1a + F1b) | | 0100 | 712,128.00 | 351,324.00 | -50.7% | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% | | |
| e) Adjusted Beginning Balance (F1c + F1d) | | 3135 | 712,128.00 | 351,324.00 | -50.7% | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 351,324.00 | 226,871.00 | -35.4% | | |
| Components of Ending Fund Balance | | | 351,524.00 | 220,071.00 | -55.470 | | |
| a) Nonspendable | | | | | | | |
| | | 0711 | 0.00 | 0.00 | 0.0% | | |
| Revolving Cash Stores | | 9711 9712 | 0.00 | 0.00 | 0.0% | | |
| | | | | | | | |
| Prepaid Items All Others | | 9713 9719 | 0.00 | 0.00 | 0.0% | | |
| | | 9719 9740 | | | | | |
| b) Restricted c) Committed | | 9740 | 238,530.00 | 90,980.00 | -61.9% | | |
| | | 9750 | 0.00 | 0.00 | 0.0% | | |
| Stabilization Arrangements | | | | | | | |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% | | |
| d) Assigned | | 0700 | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 112,794.00 | 135,891.00 | 20.5% | | |
| e) Unassigned/Unappropriated | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% | | |

Budget, July 1 Adult Education Fund Exhibit: Restricted Balance Detail

17 10173 0000000 Form 11 E8B6BDXSRK(2023-24)

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|-------------------------|---------------------------------|-------------------|
| 6391 | Adult Education Program | 211,601.00 | 90,980.00 |
| 9010 | Other Restricted Local | 26,929.00 | 0.00 |
| Total, Restricted Balance | | 238,530.00 | 90,980.00 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|----------------------|------------------------------|----------------|-----------------------|
| . REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0 |
| 2) Federal Revenue | | 8100-8299 | 228,557.00 | 241,874.00 | 5 |
| 3) Other State Revenue | | 8300-8599 | 2,612,687.00 | 2,808,650.00 | 7 |
| 4) Other Local Revenue | | 8600-8799 | 262,467.00 | 176,920.00 | -32 |
| 5) TOTAL, REVENUES | | | 3,103,711.00 | 3,227,444.00 | 4 |
| . EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 575,054.00 | 769,928.00 | 33 |
| 2) Classified Salaries | | 2000-2999 | 673,335.00 | 853,908.00 | 20 |
| 3) Employ ee Benefits | | 3000-3999 | 598,108.00 | 745,484.00 | 24 |
| | | 4000-4999 | | | |
| 4) Books and Supplies | | | 374,637.00 | 296,517.00 | -2 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 255,720.00 | 444,141.00 | 7 |
| 6) Capital Outlay | | 6000-6999 | 479,732.00 | 20,014.00 | -9 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 253,677.00 | 299,440.00 | 1 |
| 9) TOTAL, EXPENDITURES | | | 3,210,263.00 | 3,429,432.00 | |
| . EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER INANCING SOURCES AND USES (A5 - B9) | | | (106,552.00) | (201,988.00) | 8 |
| OTHER FINANCING SOURCES/USES | | | - | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 50,000.00 | 0.00 | -10 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 50,000.00 | 0.00 | -10 |
| - | | | | | |
| NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (56,552.00) | (201,988.00) | 25 |
| . FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 537,788.00 | 481,236.00 | -1 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | |
| c) As of July 1 - Audited (F1a + F1b) | | | 537,788.00 | 481,236.00 | -1 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 537,788.00 | 481,236.00 | -1 |
| 2) Ending Balance, June 30 (E + F1e) | | | 481,236.00 | 279,248.00 | -4 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| | | 9711 | 0.00 | 0.00 | |
| Rev olving Cash | | | | | |
| Stores | | 9712 | 0.00 | 0.00 | |
| Prepaid Items | | 9713 | 1,950.00 | 0.00 | -10 |
| All Others | | 9719 | 0.00 | 0.00 | |
| b) Restricted | | 9740 | 476,396.00 | 277,522.00 | -4 |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | |
| Other Commitments | | 9760 | 0.00 | 0.00 | |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,890.00 | 1,726.00 | -4 |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | |
| ASSETS | | 5.00 | 0.00 | 0.00 | |
| 1) Cash | | | | | |
| | | 0110 | 200 000 07 | | |
| a) in County Treasury | | 9110 | 393,868.27 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| | | | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| e) Collections Awaiting Deposit | | | | | |
| | | 9140 9150 9200 | 0.00 0.00 11,047.95 | | |

California Dept of Education

| 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 | 1,950.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Lease Receivable | | 9380 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 406,866.22 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | 0400 | 0.00 | | |
| I. LIABILITIES | | | 0.00 | | |
| 1) Accounts Payable | | 9500 | 70 000 44 | | |
| | | | 78,326.11 | | |
| 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 | | | 78,326.11 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | 1 | | |
| (G10 + H2) - (I6 + J2) | | | 328,540.11 | | |
| FEDERAL REVENUE | | | 2 | | 9] |
| Child Nutrition Programs | | 8220 | 47,000.00 | 62,000.00 | 31.5 |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0. |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0 |
| All Other Federal Revenue | All Other | 8290 | 181,557.00 | 179,874.00 | -0.9 |
| TOTAL, FEDERAL REVENUE | | 0230 | 228,557.00 | 241,874.00 | |
| | | | 220,007.00 | 241,874.00 | 5.8 |
| | | | | | |
| Child Nutrition Programs | | 8520 | 3,000.00 | 3,000.00 | 0.0 |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0 |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0 |
| State Preschool | 6105 | 8590 | 2,457,062.00 | 2,615,553.00 | 6.5 |
| All Other State Revenue | All Other | 8590 | 152,625.00 | 190,097.00 | 24.0 |
| TOTAL, OTHER STATE REVENUE | | | 2,612,687.00 | 2,808,650.00 | 7.5 |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0. |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0 |
| Interest | | 8660 | 2,532.00 | 600.00 | -76. |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 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 | 250,435.00 | 170,920.00 | -31.4 |
| | | 0003 | 200,400.00 | 170,920.00 | -31.4 |
| Other Local Revenue | | 0000 | | E 100 | |
| All Other Local Revenue | | 8699 | 9,500.00 | 5,400.00 | -43.2 |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER LOCAL REVENUE | | | 262,467.00 | 176,920.00 | -32.0 |
| TOTAL, REVENUES | | | 3,103,711.00 | 3,227,444.00 | 4.0 |
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 486,044.00 | 673,662.00 | 38. |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0 |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 86,610.00 | 96,266.00 | 11. |
| Other Certificated Salaries | | 1900 | 2,400.00 | 0.00 | -100.0 |
| TOTAL, CERTIFICATED SALARIES | | | 575,054.00 | 769,928.00 | 33. |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0 |
| | | 2200 | 4,707.00 | 0.00 | -100.0 |
| | | | | | |
| Classified Support Salaries Classified Supervisors' and Administrators' Salaries | | 2300 | 77,650.00 | 105,200.00 | 35. |

California Dept of Education SACS Financial Reporting Software

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| Other Classified Salaries | | 2900 | 505,487.00 | 645,522.00 | 27.7% |
| TOTAL, CLASSIFIED SALARIES | | | 673,335.00 | 853,908.00 | 26.8% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 25,212.00 | Nev |
| PERS | | 3201-3202 | 298,013.00 | 388,367.00 | 30.39 |
| OASDI/Medicare/Alternative | | 3301-3302 | 21,885.00 | 25,347.00 | 15.89 |
| Health and Welfare Benefits | | 3401-3402 | 231,298.00 | 245,693.00 | 6.29 |
| Unemployment Insurance | | 3501-3502 | 6,241.00 | 6,274.00 | 0.59 |
| Workers' Compensation | | 3601-3602 | 40,671.00 | 54,591.00 | 34.2 |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.09 |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.09 |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0 |
| TOTAL, EMPLOYEE BENEFITS | | | 598,108.00 | 745,484.00 | 24.69 |
| BOOKS AND SUPPLIES | | | 9 () | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.09 |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.09 |
| Materials and Supplies | | 4300 | 240,849.00 | 155,065.00 | -35.69 |
| Noncapitalized Equipment | | 4400 | 78,788.00 | 48,588.00 | -38.39 |
| Food | | 4700 | 55,000.00 | 92,864.00 | 68.89 |
| TOTAL, BOOKS AND SUPPLIES | | | 374,637.00 | 296,517.00 | -20.9 |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0 |
| Travel and Conferences | | 5200 | 51,595.00 | 62,000.00 | 20.2 |
| Dues and Memberships | | 5300 | 1,735.00 | 1,075.00 | -38.0 |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0 |
| Operations and Housekeeping Services | | 5500 | 12,095.00 | 5,600.00 | -53.7 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 6,915.00 | 2,405.00 | -65.2 |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0 |
| Transfers of Direct Costs - Interfund | | 5750 | 32,830.00 | 27,977.00 | -14.8 |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 147,550.00 | 335,084.00 | 127.1 |
| Communications | | 5900 | 3,000.00 | 10,000.00 | 233.39 |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 255,720.00 | 444, 141.00 | 73.79 |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 410,628.00 | 0.00 | -100.0 |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0 |
| Buildings and Improvements of Buildings | | 6200 | 30,000.00 | 0.00 | -100.0 |
| Equipment | | 6400 | 39,104.00 | 20,014.00 | -48.8 |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0 |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0 |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.09 |
| TOTAL, CAPITAL OUTLAY | | | 479,732.00 | 20,014.00 | -95.8 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0 |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0 |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0 |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0 |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 253,677.00 | 299,440.00 | 18.0 |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 253,677.00 | 299,440.00 | 18.0 |
| TOTAL, EXPENDITURES | | | 3,210,263.00 | 3,429,432.00 | 6.8 |
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0 |
| Other Authorized Interfund Transfers In | | 8919 | 50,000.00 | 0.00 | -100.0 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 50,000.00 | 0.00 | -100.0 |
| INTERFUND TRANSFERS OUT | | | | | |
| | | | | 0.00 | 0.0 |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| SOURCES | | | 1. | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | ~ * | | 1 |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 50,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|------------------|------------------------------|----------------|-----------------------|
| A. REVENUES | | | - | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 228,557.00 | 241,874.00 | 5.8% |
| 3) Other State Revenue | | 8300-8599 | 2,612,687.00 | 2,808,650.00 | 7.5% |
| 4) Other Local Revenue | | 8600-8799 | 262,467.00 | 176,920.00 | -32.6% |
| 5) TOTAL, REVENUES | | | 3,103,711.00 | 3,227,444.00 | 4.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 1,531,603.00 | 2,184,146.00 | 42.6% |
| 2) Instruction - Related Services | 2000-2999 | | 222,787.00 | 220,893.00 | -0.9% |
| 3) Pupil Services | 3000-3999 | | 69,589.00 | 109,797.00 | 57.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 541,866.00 | 530,177.00 | -2.2% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 253,677.00 | 299,440.00 | 18.0% |
| 8) Plant Services | 8000-8999 | | 590,741.00 | 84,979.00 | -85.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 3,210,263.00 | 3,429,432.00 | 6.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | (400 550 00) | | |
| FINANCING SOURCES AND USES (A5 - B10) D. OTHER FINANCING SOURCES/USES | | | (106,552.00) | (201,988.00) | 89.6% |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 50,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | | | | |
| | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 50,000.00 | 0.00 | -100.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (56,552.00) | (201,988.00) | 257.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 537,788.00 | 481,236.00 | -10.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 537,788.00 | 481,236.00 | -10.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 537,788.00 | 481,236.00 | -10.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 481,236.00 | 279,248.00 | -42.09 |
| 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 | 1,950.00 | 0.00 | -100.09 |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 476,396.00 | 277,522.00 | -41.7% |
| 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 | 2,890.00 | 1,726.00 | -40.39 |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| | | | | | 0.07 |

Budget, July 1 Child Development Fund Exhibit: Restricted Balance Detail

| Resource | Description | 2022-23 Estimated Actuals | 2023-24 Budget |
|---------------------------|---|---------------------------------|-------------------|
| 5059 | Child Development: ARP California State Preschool Program One-time Stipend | 92,029.00 | 201.00 |
| 5160 | Child Care and Development Programs Administered by California Department of Social Services (Federal Funds) | 12,747.00 | 0.00 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements) | 24,257.00 | 0.00 |
| 5460 | Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR) | 317.00 | 0.00 |
| 6130 | Child Development: Center-Based Reserve Account | 277,021.00 | 277,321.00 |
| 9010 | Other Restricted Local | 70,025.00 | 0.00 |
| Total, Restricted Balance | | 476,396.00 | 277,522.00 |

Budget, July 1 Deferred Maintenance Fund Expenditures by Object

2022-23 Estimated Percent Description **Resource Codes Object Codes** 2023-24 Budget Difference Actuals A. REVENUES 1) LCFF Sources 8010-8099 130,000.00 130,000.00 0.0% 2) Federal Revenue 8100-8299 0.00 0.00 0.0% 3) Other State Revenue 8300-8599 0.00 0.00 0.0% 8600-8799 11,259.00 0.00 -100.0% 4) Other Local Revenue 5) TOTAL, REVENUES 141,259.00 130,000.00 -8.0% **B. EXPENDITURES** 1) Certificated Salaries 1000-1999 0.00 0.00 0.0% 2) Classified Salaries 2000-2999 0.00 0.00 0.0% 3) Employee Benefits 3000-3999 0.00 0.00 0.0% 4) Books and Supplies 4000-4999 4,571.00 26,942.00 489.4% -12.9% 5) Services and Other Operating Expenditures 5000-5999 34,425.00 30,000.00 6000-6999 339,075.00 75,000.00 6) Capital Outlay -77.9% 7) Other Outgo (excluding Transfers of Indirect Costs) 7100-7299,7400-7499 0.00 0.00 0.0% 7300-7399 0.00 0.0% 8) Other Outgo - Transfers of Indirect Costs 0.00 9) TOTAL, EXPENDITURES 378,071.00 131,942.00 -65.1% C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER (236,812.00) (1,942.00) -99.2% FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers a) Transfers In 8900-8929 0.00 0.00 0.0% b) Transfers Out 7600-7629 0.00 0.00 0.0% 2) Other Sources/Uses 8930-8979 0.00 0.00 0.0% a) Sources b) Uses 7630-7699 0.00 0.00 0.0% 8980-8999 0.00 3) Contributions 0.00 0.0% 4) TOTAL, OTHER FINANCING SOURCES/USES 0.0% 0.00 0.00 E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) (236,812.00) (1,942.00) -99.2% F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited 9791 246.117.00 9 305 00 -96.2% b) Audit Adjustments 9793 0.00 0.00 0.0% c) As of July 1 - Audited (F1a + F1b) 246,117.00 9,305.00 -96.2% d) Other Restatements 9795 0.00 0.00 0.0% e) Adjusted Beginning Balance (F1c + F1d) 246,117.00 9,305.00 -96.2% 2) Ending Balance, June 30 (E + F1e) 9,305.00 7,363.00 -20.9% Components of Ending Fund Balance a) Nonspendable Revolving Cash 9711 0.00 0.00 0.0% 9712 0.00 0.00 0.0% Store 0.0% Prepaid Items 9713 0.00 0.00 All Others 9719 0.00 0.00 0.0% b) Restricted 9740 0.00 0.00 0.0% c) Committed 9750 0.00 0.0% Stabilization Arrangements 0.00 9760 0.0% Other Commitments 0.00 0.00 d) Assigned 9780 9,305.00 7,363.00 Other Assignments -20.9% e) Unassigned/Unappropriated Reserve for Economic Uncertainties 9789 0.00 0.00 0.0% Unassigned/Unappropriated Amount 9790 0.00 0.00 0.0% G. ASSETS 1) Cash 25.278.43 a) in County Treasury 9110 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 0.00 4) Due from Grantor Government 9290 0.00

California Dept of Education

| 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 | | | 25,278.43 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | 0400 | 0.00 | | |
| I. LIABILITIES | | | 0.00 | | |
| | | 0500 | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Gov ernments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | 4 |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| K. FUND EQUITY | | | | | |
| (G10 + H2) - (I6 + J2) | | | 25,278.43 | | |
| LCFF SOURCES | | | 5 | 1 | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 130,000.00 | 130,000.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | 0035 | 130,000.00 | 130,000.00 | 0.0% |
| | | | 130,000.00 | 130,000.00 | 0.07 |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 446.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 10,813.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,259.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 141,259.00 | 130,000.00 | -8.0% |
| CLASSIFIED SALARIES | | | , | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| | | 2200 | | | |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| | | | | | 0.0% |
| STRS | | 3101-3102 | 0.00 | 0.00 | |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| | | 3201-3202 3301-3302 | 0.00 0.00 | | 0.09 0.09 |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| PERS OASDI/Medicare/Alternative | | 3201-3202 3301-3302 | 0.00 0.00 | 0.00 0.00 | 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welfare Benefits | | 3201-3202 3301-3302 3401-3402 | 0.00 0.00 0.00 | 0.00 0.00 0.00 | 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance | | 3201-3202 3301-3302 3401-3402 3501-3502 | 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 | 0.09 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation | | 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 | 0.00 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 0.00 | 0.09 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees | | 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 | 0.00 0.00 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 0.00 0.00 | 0.09 0.09 0.09 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits | | 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 0.09 0.09 0.09 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS | | 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | 0.09 0.09 0.09 0.09 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welf are Benef its Unemploy ment Insurance Workers' Compensation OPEB, Allocated OPEB, Allocated OPEB, Active Employees Other Employee Benef its TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES | | 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 0.09 0.09 0.09 0.09 0.09 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welf are Benef its Unemploy ment Insurance Workers' Compensation OPEB, Allocated OPEB, Allocated OPEB, Active Employees Other Employee Benef its TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES Books and Other Reference Materials | | 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902 4200 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 0.09 0.09 0.09 0.09 0.09 0.09 0.09 0.09 |
| PERS OASDI/Medicare/Alternative Health and Welfare Benefits Unemployment Insurance Workers' Compensation OPEB, Allocated OPEB, Active Employees Other Employee Benefits TOTAL, EMPLOYEE BENEFITS BOOKS AND SUPPLIES | | 3201-3202 3301-3302 3401-3402 3501-3502 3601-3602 3701-3702 3751-3752 3901-3902 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | 0.09 0.09 0.09 0.09 0.09 0.09 0.09 0.09 |

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | - 11 12 | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 25,694.00 | 15,000.00 | -41.6% |
| 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 | 8,731.00 | 15,000.00 | 71.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 34,425.00 | 30,000.00 | -12.9% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 339,075.00 | 45,000.00 | -86.7% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 30,000.00 | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 339,075.00 | 75,000.00 | -77.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | 3 |
| 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 | | | 378,071.00 | 131,942.00 | -65.1% |
| INTERFUND TRANSFERS | | | - | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | - |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

Budget, July 1 Deferred Maintenance Fund Expenditures by Function

| | | | | | E8B6BDXSRK(2023-24 |
|---|----------------|------------------|------------------------------|----------------|-----------------------|
| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 130,000.00 | 130,000.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 11,259.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 141,259.00 | 130,000.00 | -8.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 378,071.00 | 131,942.00 | -65.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 378.071.00 | 131,942.00 | -65.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | | | |
| FINANCING SOURCES AND USES (A5 - B10) | | | (236,812.00) | (1,942.00) | -99.2% |
| D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers | | | | | |
| | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| a) Transfers In | | | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (236,812.00) | (1,942.00) | -99.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 246,117.00 | 9,305.00 | -96.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 246,117.00 | 9,305.00 | -96.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 246,117.00 | 9,305.00 | -96.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,305.00 | 7,363.00 | -20.9% |
| 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 | 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 | 9,305.00 | 7,363.00 | -20.9% |
| 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 2023-24 Actuals Budget |
|--------------------------|----------|-------------|--|
| Total Restricted Balance | | | 0.00 0.00 |

I,

Budget, July 1 Forest Reserve Fund Expenditures by Object

| Description | Resource Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|---------------------|------------------------------|----------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.09 |
| 2) Federal Revenue | | 8100-8299 | 120,050.00 | 120,000.00 | 0.09 |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0 |
| 4) Other Local Revenue | | 8600-8799 | 662.00 | 0.00 | -100.0 |
| 5) TOTAL, REVENUES | | | 120,712.00 | 120,000.00 | -0.69 |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0 |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0 |
| 3) Employ ee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0 |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0 |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 164,583.00 | 100,000.00 | -39.2 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0 |
| 9) TOTAL, EXPENDITURES | | | 164,583.00 | 100,000.00 | -39.2 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | | | (43.871.00) | 20,000,00 | 145.6 |
| FINANCING SOURCES AND USES (A5 - B9) | | | (43,871.00) | 20,000.00 | -145.6 |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | 8000 8000 | 0.00 | 0.00 | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0 |
| b) Transfers Out | | 7600-7629 | 30,163.00 | 20,712.00 | -31.3 |
| 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 | | | (30,163.00) | (20,712.00) | -31.3 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (74,034.00) | (712.00) | -99.0 |
| F. FUND BALANCE, RESERVES | | | | 1 | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 194,746.00 | 120,712.00 | -38.0 |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0 |
| c) As of July 1 - Audited (F1a + F1b) | | | 194,746.00 | 120,712.00 | -38.0 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 194,746.00 | 120,712.00 | -38.0 |
| 2) Ending Balance, June 30 (E + F1e) | | | 120,712.00 | 120,000.00 | -0.6 |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0 |
| Stores | | 9712 | 0.00 | 0.00 | 0.0 |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0 |
| All Others | | 9719 | 0.00 | 0.00 | 0.0 |
| b) Restricted | | 9740 | 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 | 120,712.00 | 120,000.00 | -0.6 |
| e) Unassigned/Unappropriated Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0 |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0 |
| G. ASSETS | | | | 1 | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 772.33 | | |
| 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 | I | |
| 2) Investments 3) Accounts Receivable | | 9150 9200 | 0.00 0.00 | | |

Califomia Dept of Education

| Description Reso | urce 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 | | 772.33 | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | ĺ | | |
| 1) Deferred Outflows of Resources | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | 0.00 | | |
| I. LIABILITIES | | | | Č |
| 1) Accounts Payable | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | 9590 | 0.00 | | |
| 3) Due to Other Funds | 9610 | 0.00 | | |
| 4) Current Loans | 9640 | | | |
| 5) Unearned Revenue | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | 0.00 | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | |
| 1) Deferred Inflows of Resources | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | 0.00 | | |
| K. FUND EQUITY | | | | 2 |
| (G10 + H2) - (I6 + J2) | | 772.33 | | |
| FEDERAL REVENUE | | | | <u>.</u> |
| Forest Reserve Funds | 8260 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | 0.00 | |
| Federal Sources | 8287 | 120,050.00 | 120,000.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | 6207 | 120,050.00 | 120,000.00 | 0.0% |
| OTHER LOCAL REVENUE | | | .20,000100 | |
| Other Local Revenue | | | | |
| Interest | 8660 | 662.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | 0002 | 662.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | 120,712.00 | 120,000.00 | -0.6% |
| | | 120,712.00 | 120,000.00 | -0.07 |
| OTHER OUTGO (excluding Transfers of Indirect Costs) Other Transfers Out | | | | |
| Transfers of Pass-Through Revenues | | | | |
| - | 7014 | 404 500 00 | 400,000,00 | 20.00 |
| To Districts or Charter Schools | 7211 | 164,583.00 | 100,000.00 | -39.2% |
| To County Offices | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | 164,583.00 | 100,000.00 | -39.2% |
| TOTAL, EXPENDITURES | | 164,583.00 | 100,000.00 | -39.2% |
| INTERFUND TRANSFERS | | | | |
| INTERFUND TRANSFERS IN | | | | |
| Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.09 |
| (a) TOTAL, INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | |
| Other Authorized Interfund Transfers Out | 7619 | 30,163.00 | 20,712.00 | -31.39 |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | 30,163.00 | 20,712.00 | -31.39 |

| Description | Function Codes | Object Codes | 2022-23 Estimated Actuals | 2023-24 Budget | Percent Difference |
|---|----------------|------------------|------------------------------|----------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 120,050.00 | 120,000.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 662.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 120,712.00 | 120,000.00 | -0.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | ĺ | ĺ | |
| 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 | 164,583.00 | 100,000.00 | -39.2% |
| 10) TOTAL, EXPENDITURES | | | 164,583.00 | 100,000.00 | -39.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER | 2 | | | | |
| FINANCING SOURCES AND USES (A5 - B10) | | | (43,871.00) | 20,000.00 | -145.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | 0000 0000 | 0.00 | 0.00 | 0.0% |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 30,163.00 | 20,712.00 | -31.3% |
| 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 | | | (30,163.00) | (20,712.00) | -31.3% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (74,034.00) | (712.00) | -99.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 194,746.00 | 120,712.00 | -38.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 194,746.00 | 120,712.00 | -38.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 194,746.00 | 120,712.00 | -38.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 120,712.00 | 120,000.00 | -0.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 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 | 120,712.00 | 120,000.00 | -0.6% |
| 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 2023-24 Actuals Budget |
|---------------------------|----------|-------------|--|
| Total. Restricted Balance | | | 0.00 0.00 |