

# 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 1<sup>st</sup> 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
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?</li> </ul>	x	
S7a	Postemployment Benefits Other than	Does the county office provide postemployment benefits other than pensions (OPEB)?	x	
	Pensions	<ul> <li>If yes, are they lifetime benefits?</li> </ul>	n/a	
		If yes, do benefits continue beyond age 65?	n/a	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	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	
		<ul> <li>Management/superv isor/confidential? (Section S8C, Line 1)</li> </ul>	x	1
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>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?</li> </ul>		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:	\$	<b>5</b>	-					
	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		- <sup>12</sup> .	
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)<sup>1</sup> plus or minus one percent.

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

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

## 2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

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) <b>Total Books and Supplies, and Ser</b> 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) <b>Total Books and Supplies, and Ser</b> 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) <b>Total Books and Supplies, and Ser</b> 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) <b>Total Books and Supplies, and Ser</b> 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.

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

	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>b</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 <b>Explanation:</b> 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 <b>Explanation:</b> 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 <b>Explanation:</b> Books and Supplies (linked from 4B if NOT met) <b>Explanation:</b>	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 <b>Explanation:</b> 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 <b>Explanation:</b> Books and Supplies (linked from 4B if NOT met) <b>Explanation:</b>	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 <sup>1</sup> 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

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

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

	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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup>, in two out of three prior fiscal years.

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

### DATA ENTRY: All data are extracted or calculated.

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%

<sup>1</sup> 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%

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	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 <sup>2</sup>		
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	

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through	
(Criterion 7A2b) if Criterion 7A, Line 1 is No:	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			

<sup>3</sup> 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 reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

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

<sup>1</sup>Av 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.

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through			
(Criterion 7A2b) if Criterion 7A, Line 1 is No:	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 commitments<sup>1</sup> 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. <sup>1</sup> 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

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

#### 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							

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

#### 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)						

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#### 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					
<ul> <li>b. If you are the SELPA AU and are excluding special education pass-through funds:</li> </ul>						
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

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#### 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

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#### 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