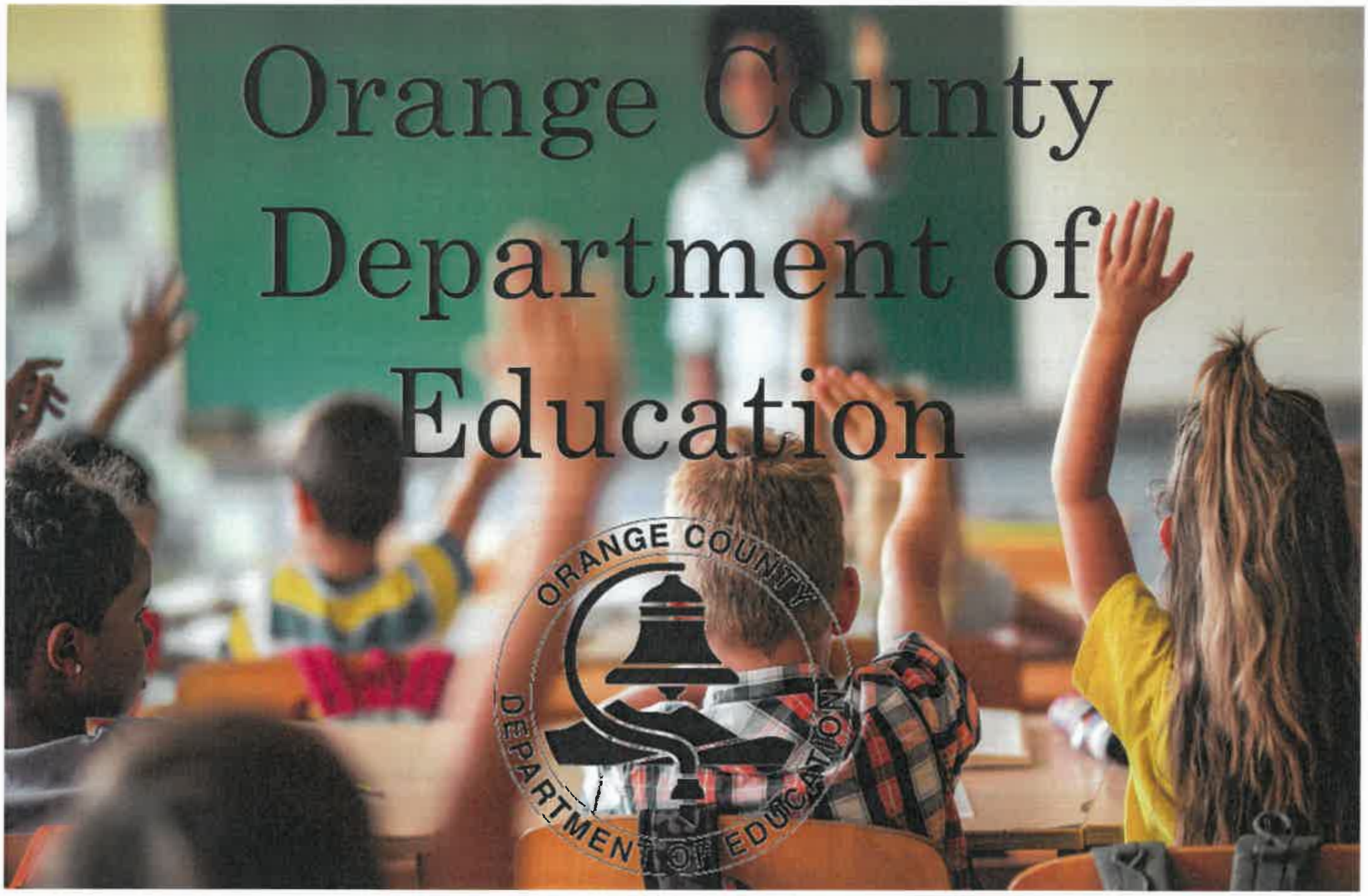


Orange County Department of Education

2023-2024 Preliminary Budget

Al Mijares, Ph.D.,
County Superintendent of Schools

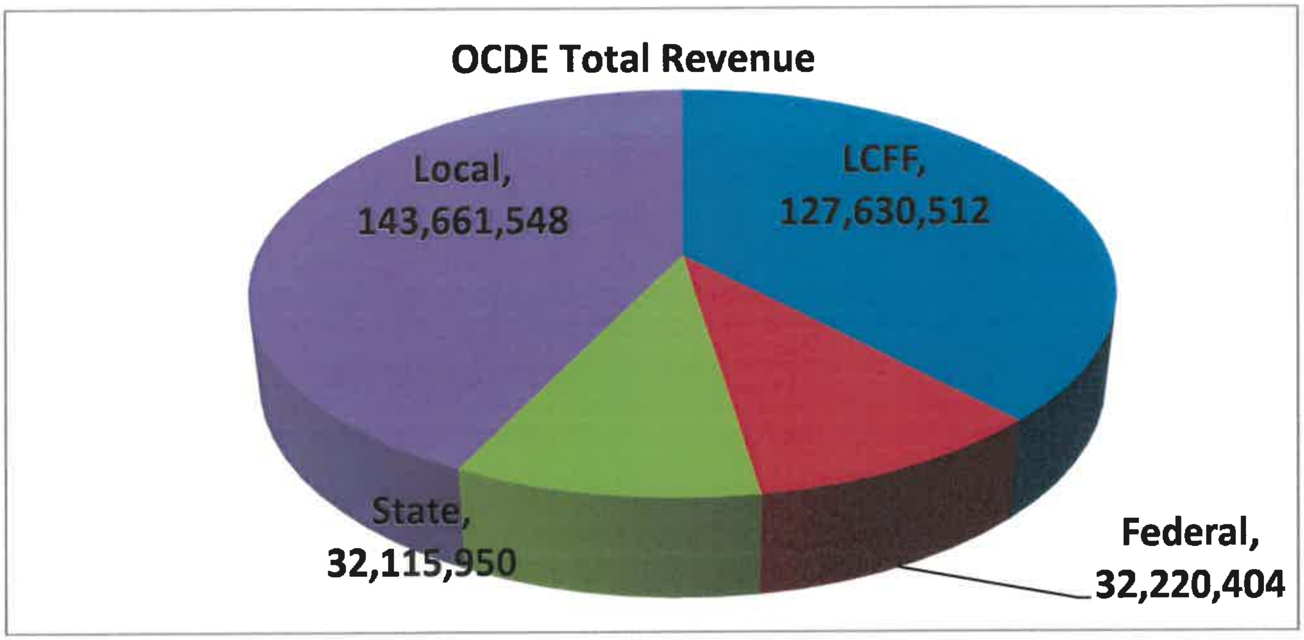
June 7, 2023

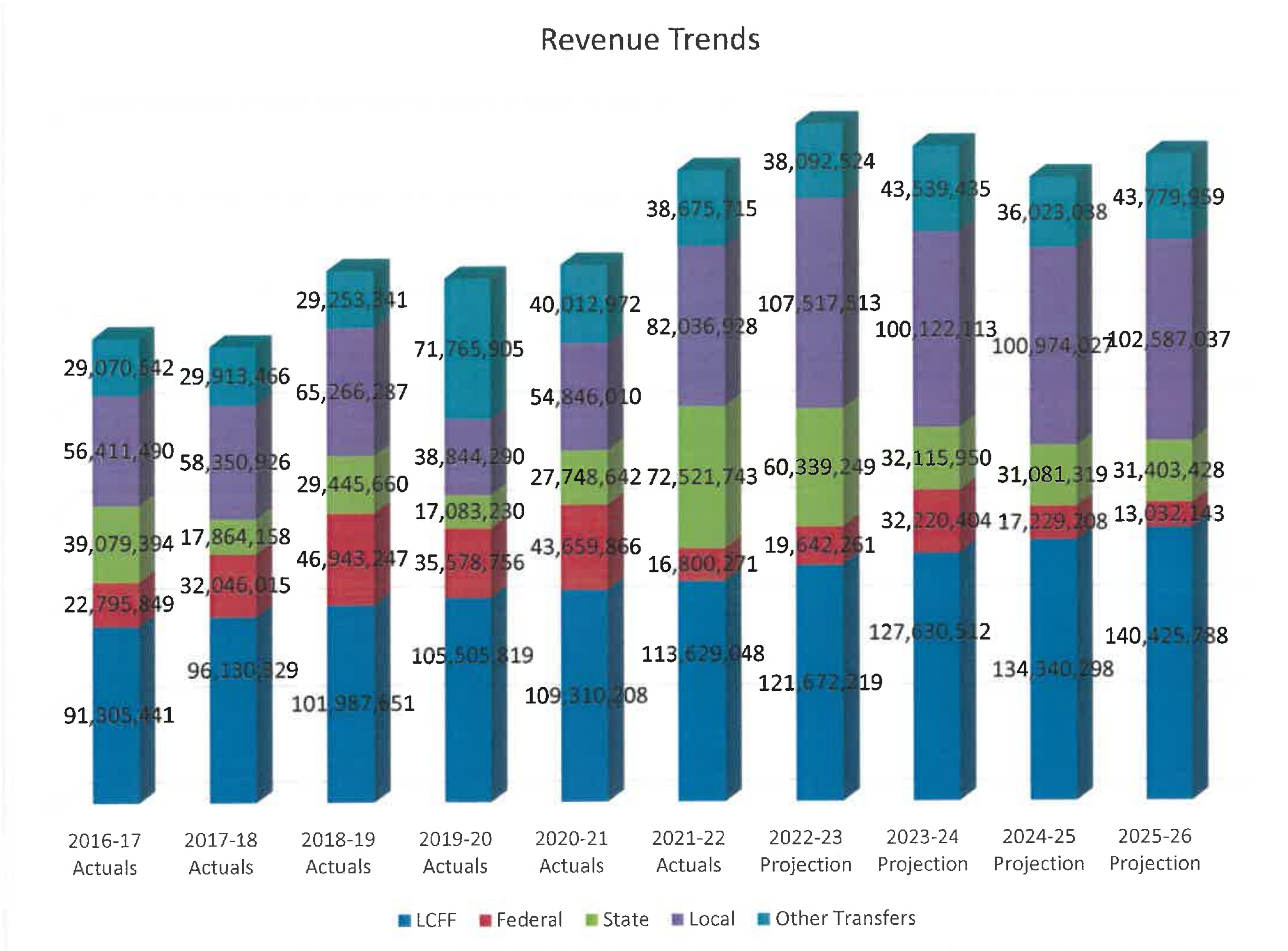
This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education aligning with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from The Governor's January Budget and May Revise for the 2023-2024 budget and estimates the actual revenue and expenditures for 2022-2023. The Preliminary Budget includes new entitlements, grants and contracts received since the last budget adoption and is aligned with the Local Control Accountability Plan for 2023-2024, the Expanded Learning Grant approved in May 2021, the American Recovery Plan Act approved on October 6, 2021, the Educator Effectiveness Grant approved on December 8, 2021 and the Transportation Plan in March 2023. The LCAP lays out the main objective for meeting the learning requirements of high need students and also identifies the expenditures required to meet objectives.

The 2023-2024 General Fund Budget is $342,032,806. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be at minimum state aid funded. This means any increases in the LCFF calculation from COLAs may result in increasing funds to the Orange County Courts and not OCDE programs. For 2023-2024 only the Local Control Funding Formula and a couple of specific programs will receive a cost of living adjustment of 8.22%.

REVENUE

The Total General Fund Revenue Projections are $335,628,414





Local Control Funding Formula (LCFF) is $127,630,512

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for County-wide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 38% of our total revenue. The LCFF formula for County Offices is separated in two major components.

County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts.

Projected Funding for 2023-2024 is $42,230,342

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Learners, Foster Youth, or qualify for Free and Reduced Lunch Program. Our 2023-2024 unduplicated rate is 87.51%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding.

Projected funding for 2023-2024 is $7,483,679

Students that are considered type "C" probation referred, expelled or social services referred.

Supplemental is 35% of Base grant

Concentration is 25% of Base grant for unduplicated count over 50%

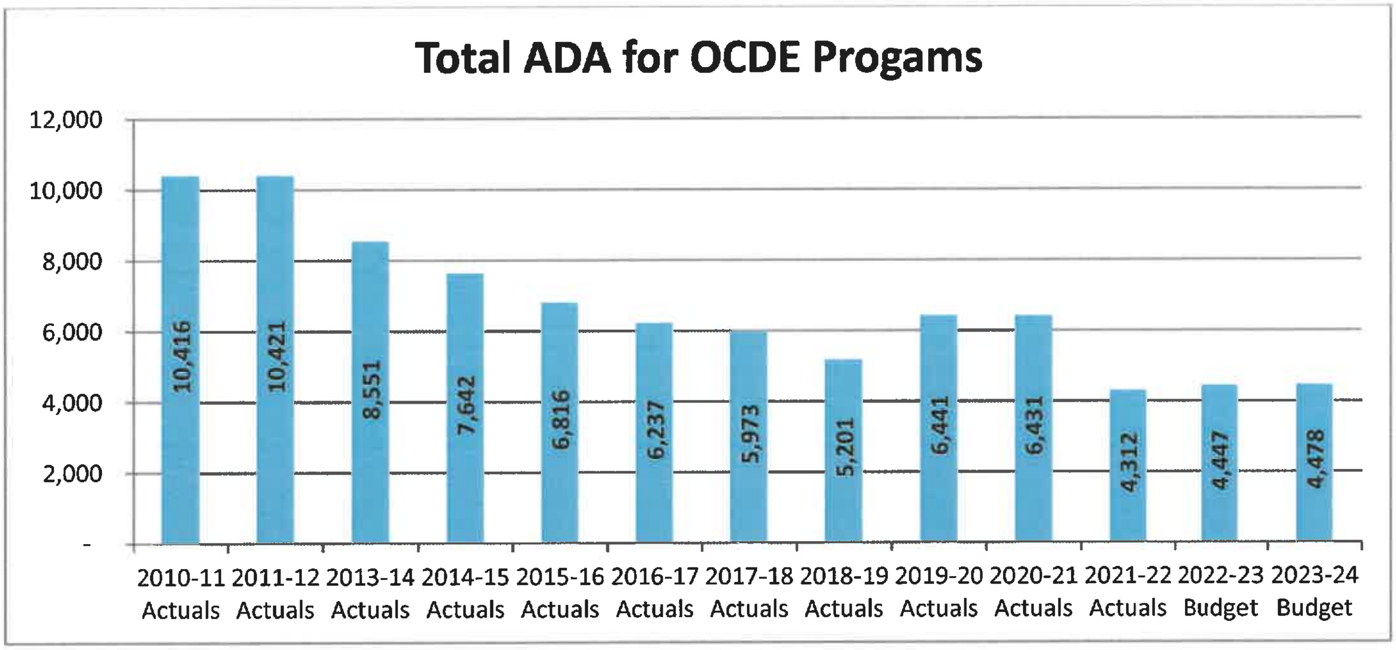
Projected funding for 2023-2024 is $19,941,662

OCDE serves students that are referred from school districts; this ADA is added to total enrollment for staffing ratios, but the funding for district-referred students is recognized under Local Revenue.

Both COEs and School Districts will receive 8.22% Cost of Living increase for LCFF in 2023-2024, though only specific categorical programs will receive a COLA. Unlike school districts, County Offices do not have the advantage of using prior year ADA, new proposals for a three-year average have not included COEs.

Because of our minimum state aid/excess tax status, we will be required to transfer over $22.5 million dollars from our student programs to the Orange County Courts.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2010-11 Actuals	2011-12 Actuals	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget	2023-24 Budget
Juvenile Court Schools	1,525	1,602	858	737	519	492	460	401	475	475	267	329	329
Community Schools "C"	4,504	4,007	2,672	2,079	1,583	1,267	1,134	975	1,454	1,347	502	802	818
Community Schools Secondary 1st Semester	276	386	462	419	466	557	584	284	499	599	45	63	63
CHEP and PCHS	1,750	1,787	1,613	1,547	1,321	1,073	908	708	629	630	571	436	436
PCHS Secondary 1st Semester "A" &"B"	466	570	797	889	911	972	1,253	1,233	1,593	1,593	1,300	1,415	1,443
Expelled	188	182	147	130	132	115	133	136	179	175	51	49	47
County Community "A" &"B"	1,108	1,056	1,064	874	958	780	563	542	635	635	634	500	490
County Community "A" &"B" Secondary 1st Semester		238	501	537	467	464	426	358	406	406	465	409	405
Homeless	76	98	-										
College & Career Prep. Charter					41	141	142	179	199	199	147	107	110
Total For ACCESS	**9,893**	**9,925**	**8,114**	**7,212**	**6,398**	**5,861**	**5,603**	**4,815**	**6,069**	**6,059**	**3,982**	**4,110**	**4,141**
Change from Prior Year	831	32	(1,202)	(902)	(814)	(537)	(258)	(788)	1,254	(10)	(2,077)	128	31
Special Schools	523	495	436	430	418	376	370	386	372	372	330	337	337
Change from Prior Year	(18)	(28)	(38)	(6)	(13)	(42)	(6)	16	(14)	-	(43)	7	-
Total	10,416	10,421	8,551	7,642	6,816	6,237	5,973	5,201	6,441	6,431	4,312	4,447	4,478
Difference from prior year	**813**	**5**	**(1,239)**	**(908)**	**(827)**	**(579)**	**(264)**	**(772)**	**1,241**	**(10)**	**(2,119)**	**135**	**31**

OCDE has been declining in enrollment since 2012-2013. Due to COVID-19 and the closure of schools, the State changed the factor for calculating ADA. This resulted in an increase in ADA for 2019-2020 and hold harmless for 2020-2021. As a County Office, we did not receive the benefit of using prior year ADA after 2020-2021 and we still do not have prior protection for ADA. In 2022-2023 we did have a slight increase in ADA and we are optimistic that program enhancements and improved student engagement will have a continue to increase our ADA for 2023-2024. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts, court agencies, expanding our career technical programs, and providing innovative programs so we can better serve our students.

Revenue Outside of LCFF

Outside of LCFF, we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

Contracts: Are specific services that an agency wants to contract with OCDE based on specific expertise or experiences.

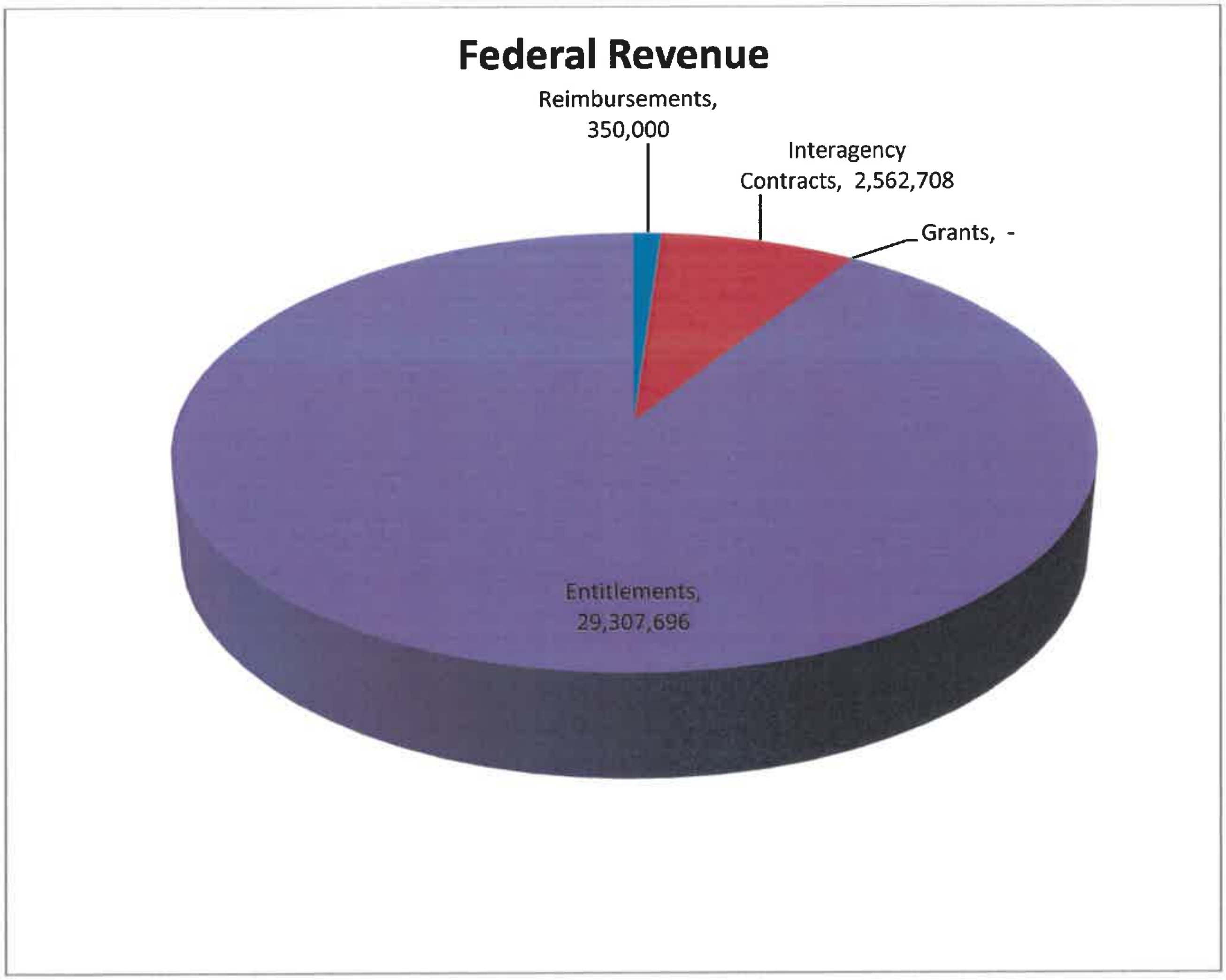
Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

Grants: Are projects that OCDE has applied to funding agencies for, and could come from Federal, State, or Local agencies. These are normally competitive in nature and will require specific expenditures as part of the grant.

Reimbursements: Are revenue received to reimburse a portion of the cost for providing specific services to students, Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program and the Child Nutrition program.

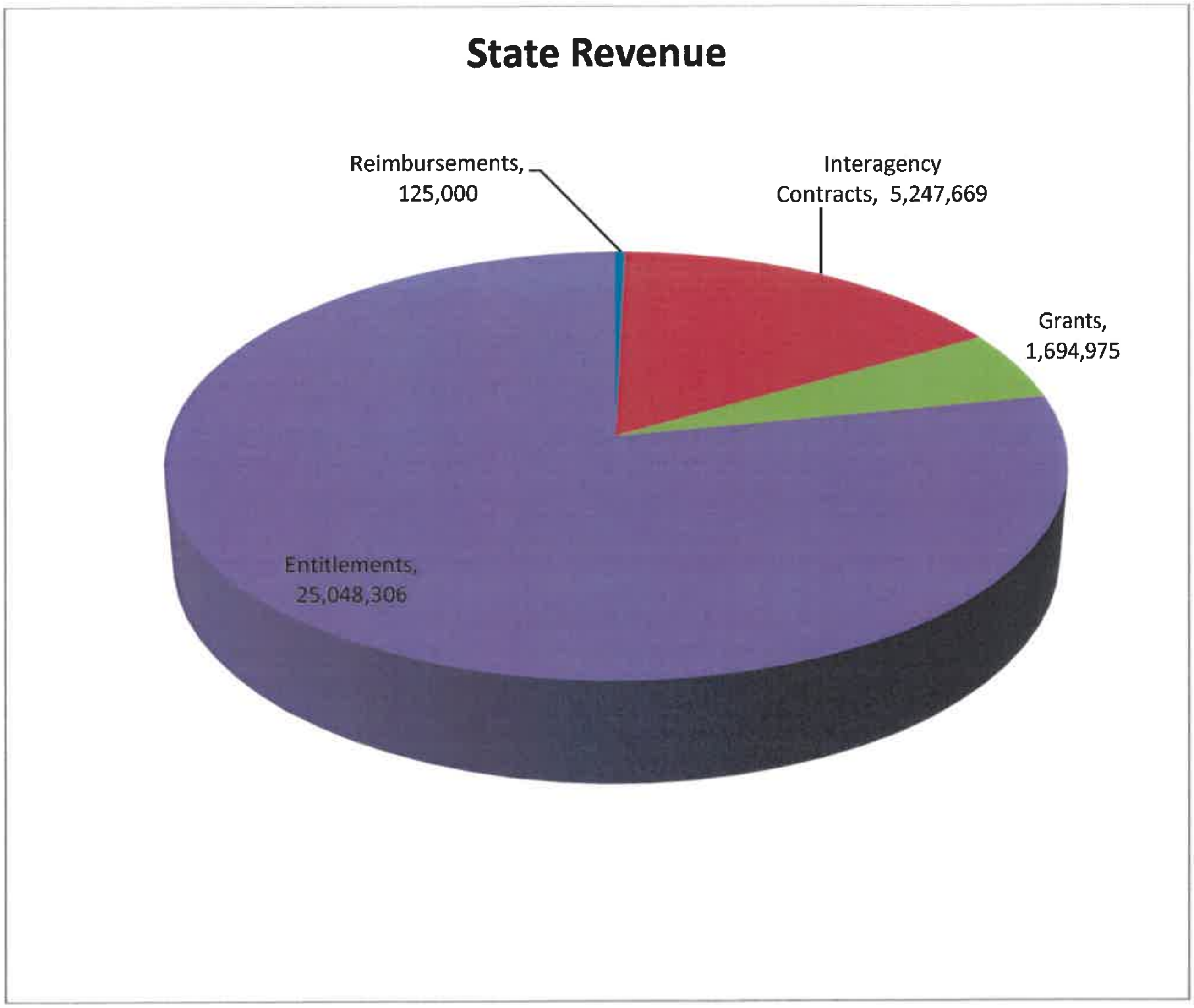
Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various services OCDE provides on a county-wide basis.

Total Federal Revenue is $32,220,404



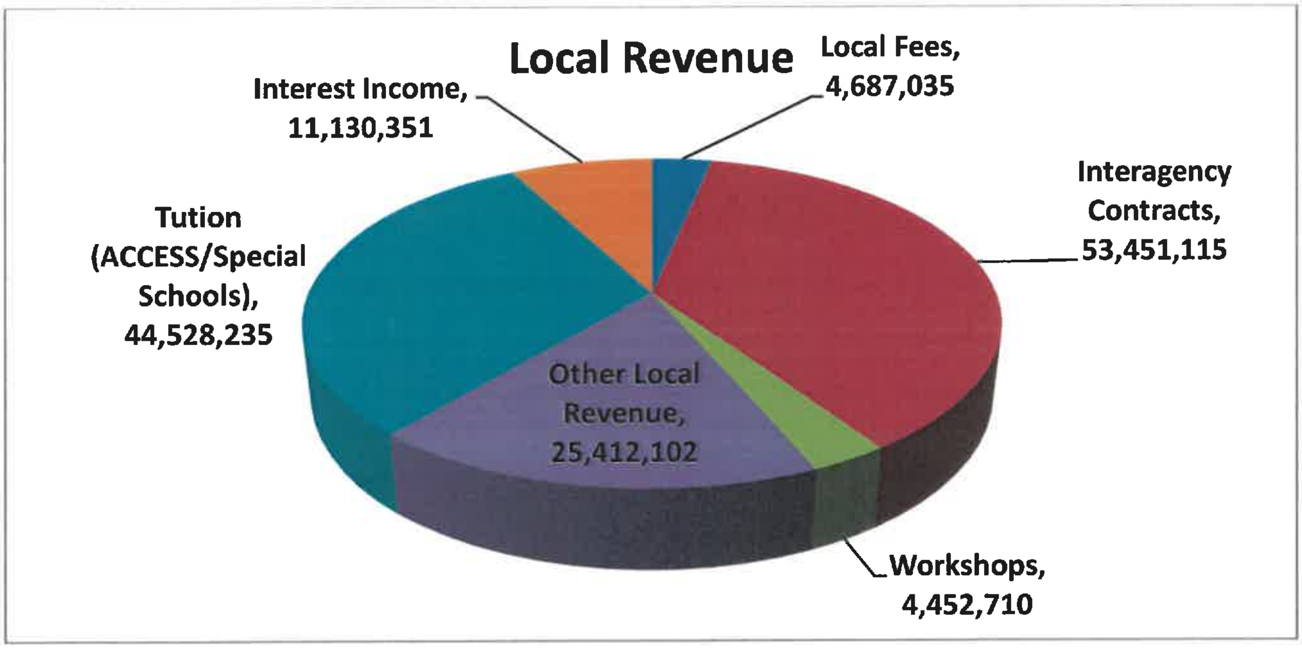
Federal Revenue	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	EA 2022-23 Budget	B1 2023-24 Budget
Entitlements						
Special Education	1,548,760	1,602,331	1,475,581	1,673,587	1,542,272	1,419,087
Title I	4,729,492	4,914,631	4,518,797	3,267,569	4,327,500	5,112,714
Tile II	46,329	46,469	39,194	38,378	138,412	60,440
Title III	134,127	12,913	173,519	226,743	25,985	110,594
Title IV	427,257	217,650	162,199	-	389,342	214,384
Education of Homeless	276,173	241,491	252,269	276,240	265,458	265,458
CPIN Network	202,743					
CPIN EL Outreach	160,448					
CPIN Migrant Education	12,077					
Calif. Math & Science Partnership						
Power of Discovery	52,500	66,918	80,082	72,700	80,500	80,500
Expanded Learning	94,996	129,390	138,145	138,432	135,144	135,144
QRIS Certification	305,052	771,600	618,736			
Perkins Innovation	-	259,219	85,836	56,453	47,427	-
Dual Language Learning Prof Develop	144,752	764,409	366,056			
Inclusive Early Learning	29,906	720,239	-			
ESSA Sch Improvement	51,130	407,486	782,472	778,382	369,330	868,619
QCC Equitable Learning		213,366				
CARES Act Coronavirus Relief [CR LLM,GEERI,ESSERI]			7,728,039	1,851,306	-	
OC Threat Assessment				52,092	284,115	27,667
Title IV Student Support Acad Enrichment		1,074,695				
National Sch Lunch Prog (NSLP)						
COVID 19 .75 Cent Rate Increase			4,891	63,472	-	
Comprehensive Schools Security			14,303	132,290	-	
Education Innovation & Research			78,619	482,517	939,167	1,024,827
Elementary & Secondary School Relief fund (ESSER II)				4,825,682	5,831,150	
Elementary & Secondary School Relief fund (ESSER III)				504	262,152	18,500,645
CARES Act Coronavirus Relief [GEER II]				819	282,522	
American Rescue Plan:Homeless I Program				192,315	577,127	651,664
American Rescue Plan Homeless Children & Youth II (ARP)					52,011	
Workforce Development					1,211,025	835,953
	8,215,742	**11,442,806**	**16,518,738**	**14,129,481**	**16,760,639**	**29,307,696**
Reimbursements						
MAA	36,620,011	22,537,612.06	24,751,406	39,179	-	-
Medi-Cal ACCESS	36,065	39,558.61	86,768			
Child Nutrition	329,611	206,950.98	175,172	311,180	350,000	350,000
Spec Schools Medi-Cal	625,145	273,186.00	519,873			
	37,610,832	**23,057,308**	**25,533,219**	**350,359**	**350,000**	**350,000**
Grants						
		-	-		-	-
Contracts						
Interagency Contracts	116,673	1,078,642.53	1,607,909	2,320,431	2,531,622	2,562,708
	45,943,247	**35,578,756**	**43,659,866**	**16,800,271**	**19,642,261**	**32,220,404**
Change from Prior year	13,897,232	(10,364,491)	8,081,110	(26,859,595)	2,841,990	12,578,143
	43%	-23%	23%	-62%	17%	64%

Total State Revenue is $32,115,950

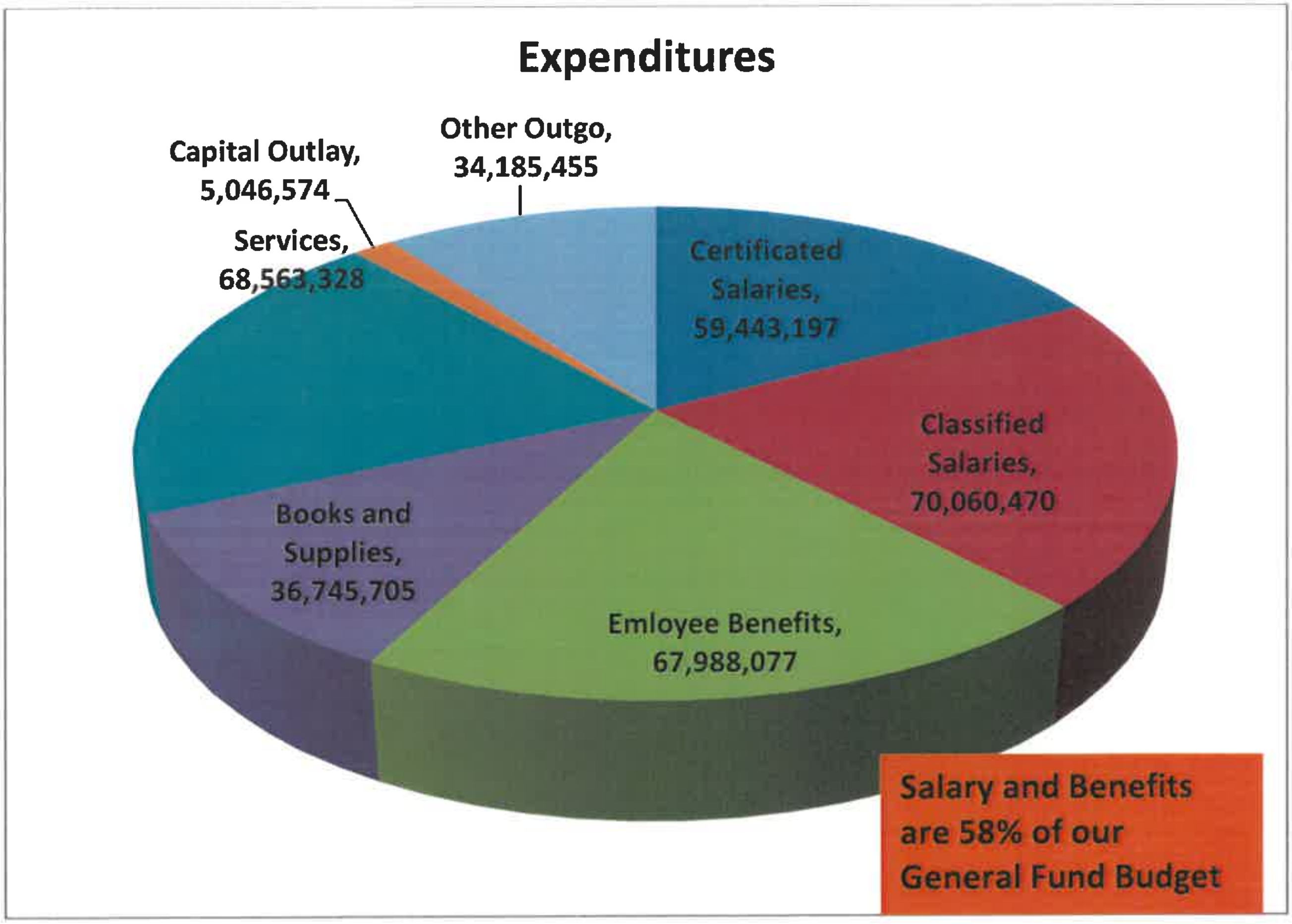


State Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	EA 2022-23 Budget	B1 2023-24 Budget
Entitlements								
Prior Year Apportionment	(70,307)	154,311	259,097	87,997.16		308,642		
Mandated Costs	2,311,881	1,719,954	1,908,644	787,972.00	841,868	884,301	751,133	811,591
Lottery	1,124,427	1,623,560	1,136,466	954,121.11	1,922,190	1,717,729	347,148	1,108,776
Countywide Foster Youth	817,097	894,112	896,628	867,811.70	1,223,903	1,044,041	1,658,466	1,789,472
Commission on Teacher Credentialin	19,278	19,278	19,154	19,153.67	18,577	18,577	19,154	20,364
Tobacco Use Prevention	830,354	916,198	963,982	1,487,425.15	3,223,100	3,167,006	3,509,366	4,734,428
Fairview Development Ctr	31,612	(7,903)	7,903	7,903.00	-			
NOC Early Start	48,789	39,862	150,252		161,183	200,082	115,888	95,525
CALWorks	55,788	26,574	61,149	37,091.00		54,110	76,804	76,804
ACCESS Mental Health	390,419	291,393	295,717	369,062.98	364,419	403,198	395,275	395,275
Special Schools Mental Health	26,065	19,497	24,398	24,685.90	24,375	24,785	24,297	
Prop 39 Clean Energy	1,326,052	327,167	-					
Ca. Complete Count Census	-	-	-	300,770.46	-			
Unemployment Insurance	182,045	183,668	188,060	187,425.30	174,422	176,597	180,528	182,259
Power of Discovery	56,409	53,746	54,603	26,619.41	32,010	34,319	34,500	34,500
CPIN Kindergarten	495,900	-	-		-			
STRS on Behalf	4,070,522	4,327,533	4,560,175	6,052,748.00	5,948,534	6,850,272	5,554,852	5,705,296
Expanded Learning	153,960	105,680	169,204	121,788.81	135,271	128,534	368,279	367,679
Early Childhood	89,584	-	-					
MTSS	20,000,000	1,000,000	13,500,000		-	27,900,000	18,600,000	-
CCI Cal. Career Innovations	-	75,187	28,833					
College Readiness	383,088	-	-					
College Readiness CCPA	75,000	-	-					
CPA California Partnership Academy	-	183,000	145,172	225,780.58	(4,799)			
Classified School Employees	440,000	1,016,042	1,240,000	1,239,837.02	1,208,596	816,982	2,880,000	2,880,000
Health Framework	-	-	690,376	2,647,814.03	1,601,124			
Classified School Employees Prof Dev	-	-	128,046		-			
Low Performance Students	-	-	89,909	91,911.00	-			
IEEEP Inclusive Early Learning					178,810	188,805	197,578	259,761
CARES Act					924,123			
School communication Interoperability					4,124	157,732	-	
SB 117 COVID-19 Funding				118,367.00		17,829,617	-	
COVID-19 Response Relief, In-Person Instruction (IPA)					436,346	319,588	5,788	2,886,730
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)					4,181,342	493,305	-	
Educator Effectiveness						2,077,625	519,407	-
Learning Communities for School Success						272,475	38,925	77,850
Special Ed Pass Through					13,979	13,979		
Safe Schools for All						400,000	-	
A-G Completion						539,526	179,842	
Arts & Music							1,392,762	-
California Community School Program Planning							630,000	70,000
Learning Recovery Emergency							6,292,760	
Model Curriculum						8,030	7,939,623	3,452,260
Literacy Coach & Read Sp.							900,000	
Various	21,304	33,406	9,286	6,201.32	8,167	91,293	22,388	99,736
Total Entitlements	**32,879,267**	**13,002,265**	**26,527,054**	**15,662,487**	**22,621,663**	**66,121,150**	**52,634,763**	**25,048,306**
Reimbursements	18,538	21,312	27,844	17,926.93	16,102	66,856	125,000	125,000
Grants								
Career Pathways	3,655,650	2,326,488	-		-			
CTE Incentive	2,218,547	2,231,527	2,481,202	1,402,816.53	399,405	1,260,761	1,294,250	1,694,975
Total Grants	**5,874,197**	**4,558,015**	**2,481,202**	**1,402,817**	**399,405**	**1,260,761**	**1,294,250**	**1,694,975**
Contract								
Foster Youth Techinical Assistance	307,030	282,566	407,245	-	-		-	
K-12 Strong Workforce					3,768,396	3,718,631	4,773,556	3,892,382
K-12 Pathway Coordinator					117,500	128,500	130,000	130,000
Reset Toolbox					89,195	1,167		
Suicide Prevention					70,886			
Direct Support Professional					146,326	722,236	778,953	780,287
Social Emotional Learning Community of Practice					260,421	337,079		
Dual Language Learner						100,589		
CalHope						64,773	602,727	445,000
	307,030	**282,566**	**407,245**	-	**4,452,724**	**5,072,976**	**6,285,236**	**5,247,669**
Total State	**39,079,032**	**17,864,158**	**29,443,345**	**17,083,230**	**27,489,894**	**72,521,743**	**60,339,249**	**32,115,950**
Change from Prior year		(21,214,874)	11,579,187	(12,360,115)	10,406,664	45,031,849	(12,182,494)	(28,223,299)
		-54%	65%	-42%	61%	164%	-17%	-47%

Total Local Revenue is $143,661,548



Local Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	EA 2022-23 Budget	B1 2023-24 Budget
Local Revenue								
Redevelopment	2,185,773	2,598,100	2,999,856	3,355,799.52	3,700,168	4,316,401	4,316,400	4,316,400
Sale of Publications	499,106	316,888	304,131	206,777.77	195,374	242,802	216,885	216,885
Food Sales	323,611	298,327	352,932	202,486.33	28,275	112,834	152,178	150,750
Leases and Rentals	3,245	5,066	4,776				3,000	3,000
Other Sales					(2,500)			
Total Local	**3,011,735**	**3,218,381**	**3,661,695**	**3,765,064**	**3,921,317**	**4,672,037**	**4,688,463**	**4,687,035**
Interest	1,379,107	2,323,435	3,895,426	4,413,963.32	2,098,504	(4,633,858)	12,248,729	11,130,351
Interagency Fees and Contracts								
Courier JPA	151,700	160,000	230,000	190,000.00	210,000	215,000	215,000	215,000
ACCESS Fees	299,095	326,259	298,197	391,560.04				
Special Ed Infant	391,850	387,600	515,780	691,630.33	484,930	312,814	326,773	341,142
Dept of Justice Tabacco	-	-	-	35,927.40	137,397	144,704	65,020	
Education Support Dependent	286,577	292,556	-					
Project Glad	305,989	303,579	333,880	79,248.93	-			
Preschool Glad	-	-	87,952	39,329.46	18,548		-	
Special Ed JPA	46,859	46,181	45,442	44,731.86			39,698	39,698
Imagining Services	90,912	92,226	97,731	113,517.00	93,500	76,140	110,250	115,763
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,931,119.02	1,984,857	1,994,022	2,216,337	2,465,092
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,038,796.49	26,282,904	27,497,810	30,366,340	33,811,897
Stuart Foundation	125,415	42,566	933	128,941.90				
SMARRTS	518,687	515,931	540,765	350,171.85	(0)			
Safety of Students	1,011,184	1,144,266	831,078					
Audiologist SELPA	279,815	337,632	273,327	289,466.85	246,391	258,114	327,559	349,974
VPE Health Care Agency	303,131	271,466	391,560	306,833.60	350,115	424,548	595,900	
Violence Prevention	221,496	228,439	191,111	146,395.44	175,025	168,182	213,725	
Violence Prevention Admin	208,879	251,866	228,340	201,321.45	225,586	132,704	131,225	
Violence Prevention Conflict	93,295	101,733	-					
VPE Restorative Practice	-	-	238,266	112,070.15	135,789	144,674	238,313	
VPE Threat Assessment	-	-	253,288	222,649.05	280,024	293,361		
Violence Prevention Evaluation	131,849	135,146	152,374	151,098.12	152,687	156,164	173,488	
Transportation	2,903,006	2,954,769	3,185,060	3,795,817.99	2,478,225	4,134,846	4,796,461	5,028,412
School Based Suppplemntal	503,520	477,451	242,553					
CTE Incentive	134,968	140,979	146,137			744,168		
Environmental Field	782,620	566,280	831,505	707,884.72	262,624		625,000	625,000
School Based Stress Mgt	-	155,000	155,001	155,000.00				
Health Schools Initiative	-	177,583	-					
Nutrition Education	-	136,995	93,815	54,977.06	10,471			
IMPACT	952,344	-	1,895,395	3,194,384.42	1,359,994	1,147,340	1,523,822	1,022,328
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	3,049,022.00	3,147,934	3,130,000	3,664,375	3,664,375
Education Services Income	-	-	1,404,732	1,078,381.90	668,507		730,000	580,000
IT Services	89,130	148,340	145,715	193,577.62	366,856	391,280	390,000	390,000
MAA	-	-	52,499	65,427.92	77,155	88,013	161,722	143,274
k-12 Strong Workforce	-	-	136,675	9,073,170.40				
K-12 Pathways	-	-	-	70,000.00				
Mental Health Services					1,125,000	1,500,000	2,211,990	2,211,990
Fairview Development					102,550	81,493	-	11,799
CAL Works HVP Home Visits					204,524	148,671	156,000	
Education Workforce Investment					66,110	53,558	199,119	
HCA After Hours Nurse					800,000	707,400	(314)	
K-12 School Based Mental Health					499,951	483,120	544,954	544,954
Project Sunshine							800,000	-
CCSPP Regional Tech Asst.							32,033	946,748
Various	158,074	190,050	239,919	167,052.01	259,821	387,953	1,129,327	943,669
Total Interagency	**42,759,263**	**38,957,010**	**44,231,838**	**54,069,505**	**42,207,475**	**44,816,079**	**51,984,117**	**53,451,115**
Registrations for Workshops	3,889,646	3,631,384	4,469,921	3,598,822.85	2,225,592	4,221,829	3,849,745	4,452,710
MAA					255,723	28,114,493	22,830,461	16,756,877
Medi-Cal ACCESS						383,695	40,000	40,000
Spec Schools Medi-Cal						472,750	80,000	1,570,408
Other Local Revenue	5,375,830	6,699,006	5,076,162	4,909,035.29	4,137,398	3,989,899	10,807,198	7,044,817
	9,265,476	**10,330,390**	**9,546,083**	**8,507,858**	**6,618,713**	**37,182,668**	**37,607,404**	**29,864,812**
Total all 8600 Object Codes	**52,024,739**	**54,829,216**	**61,335,042**	**70,756,390**	**54,846,009**	**82,036,926**	**106,528,713**	**99,133,313**
Tuition								
Special Schools	3,372,533	3,501,323	3,914,894	3,954,876.76	3,901,627	3,580,407	3,815,284	4,006,048
ACCESS	29,747,768	29,624,219	28,853,744	35,415,141.29	35,438,488	34,264,017	34,256,853	39,513,000
Charter School Admin Fee	232,343	289,248	399,597	467,811.00	654,152	811,850	988,800	988,800
Other	15,496	20,387	16,351	15,975.72	18,705	19,441	20,387	20,387
Total all 8700 Object Codes	**33,368,140**	**33,435,177**	**33,184,586**	**39,853,805**	**40,012,972**	**38,675,717**	**39,081,324**	**44,528,235**
Total All Local Revenue	**85,392,879**	**88,264,393**	**94,519,628**	**110,610,195**	**94,858,981**	**120,712,643**	**145,610,037**	**143,661,548**
Change from Prior year		2,871,514	6,255,235	16,090,567	(15,751,214)	25,853,662	24,897,394	(1,948,489)
		3%	7%	17%	-14%	27%	21%	-1%



Salary and benefits are 58% of the general budget. OCDE has 1,433 employees 1,177 regular employees and 256 short term and substitute positions.

Below is a historical look at salary and benefits, which reflects the staffing and service reductions over the years as ADA and funding have declined. We have reduced positions through retirement incentives and attrition in the last few years to improve our student to teacher ratios. The historical data also shows a sharp increase in employee benefits for both pensions and health and welfare benefits. OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Certificated Salaries	47,932,564	47,692,362	48,838,222	50,198,007	52,179,950	59,443,197	62,451,926	65,944,607
Classified Salaries	54,287,591	55,212,943	55,819,243	57,829,647	64,553,018	70,060,470	71,846,185	74,820,009
Employee Benefits	50,011,849	51,958,707	52,919,852	56,005,568	59,584,061	67,988,077	70,878,592	73,073,517
Total Salary and Benefits	**152,232,004**	**154,864,012**	**157,577,317**	**164,033,222**	**176,317,029**	**197,491,744**	**205,176,703**	**213,838,133**
Total Regular Employees	1,157	1,105	1,145	1,160	1,195	1,177		

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart above is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it is 58% of our budget.

Salaries in 2023-2024 reflect the savings from retirements and reductions through attrition. Employee health and welfare benefit and salary increases are not included, except for salary increases for Certificated staff. The State Teachers Retirement System (STRS) employers' rates remained at 19.1% for 2023-2024. The Public Employees Retirement System (PERS) increased employer rates from 25.37% to 26.68% in 2023-2024 but are forecasted to increase to 27.7% in 2024-2025 and 28.30% in 2025-2026.

Salaries

As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

Certificated Positions	
Teacher's Salaries	32,485,136
Pupil Support Salaries	4,537,624
Supervisors' and Adminsitrators' Salaries	19,393,872
Other Certificated Salaries	3,026,565
Total Certificated Salaries	59,443,197
Classified Positions	
Instructional Salaries	14,285,794
Support Salaries	3,551,514
Supervisor's and Adminsitrator's Salaries	33,749,411
Clerical, Technical, Office Salaries	17,326,097
Other Classified Salaries	1,147,654
Total Classified Salaries	70,060,470

Benefits

Expenditures for Health and Welfare and Statutory Benefits are summarized below. As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-2016, we recognized the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district (see same entry in state revenue). We contribute to an alternative retirement plan (PARS) for any short term or substitute employee instead of social security unless they qualify by statue for mandatory retirement.

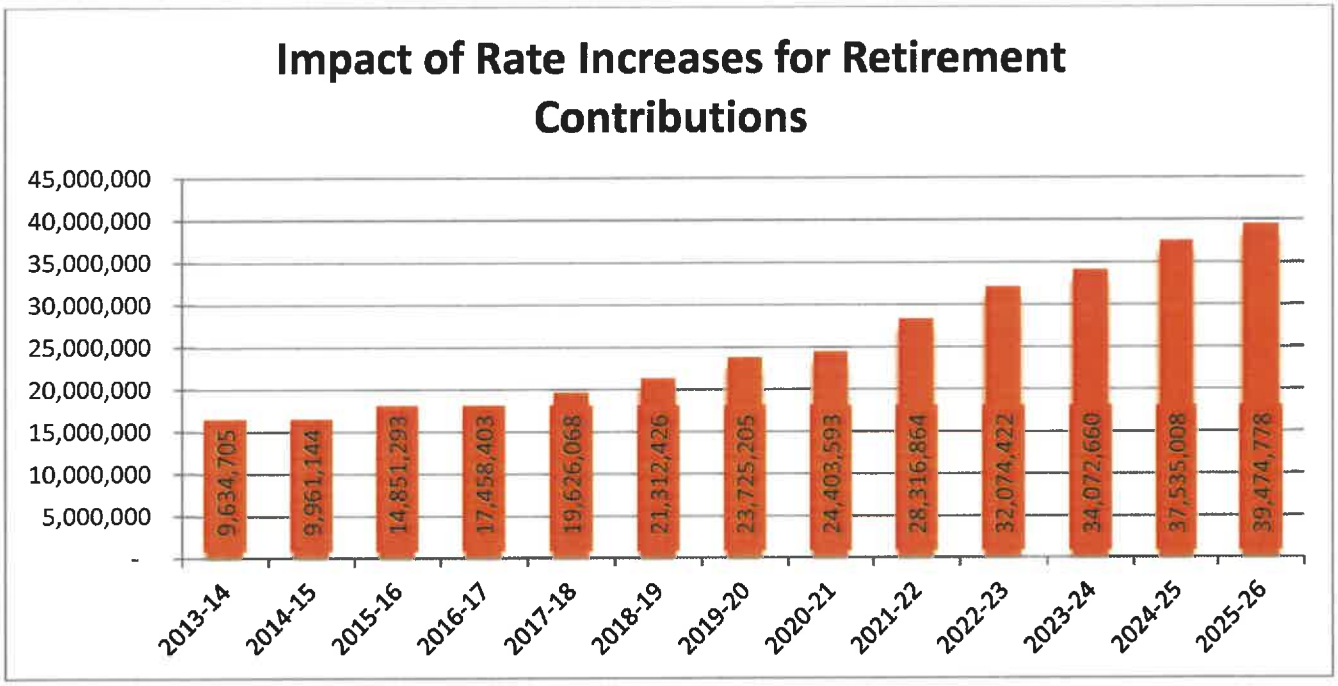
Benefits	
State Teachers' Retirement (STRS)	15,835,800
Public Employers' Retirement (PERS)	18,236,860
Medicare/PARS	2,058,592
Health & Welfare	27,962,290
Unemployment	108,663
Workers' Compensation	2,846,752
Other Benefits	939,120
Total Employee Benefits	67,988,077

Salaries and Benefits Projection Summary

Salaries: Negotiations have been included for OCSEA. Certificated bargaining group will receive a 3% on-going increase and 2.5% one-time increase. CSEA, Classified bargaining group has not started negotiations at this time.

Medical Benefits: We have not completed our negotiations for our health plan at this time. For 2023-2024 we agreed to pay for 50% of our increase of our medical for the OCSEA group. This year we anticipate the overall benefit program will increase by more than 10%. We continue to meet with our Health Benefits Review Committee regularly, and analyze utilization of our plans.

Retirement Benefits: STRS employer rates stayed 19.1% for 2023-204 and PERS employer rates increased from 25.37% to 26.68 %. These rates are anticipated to continue increasing in future years.



Books and Supplies

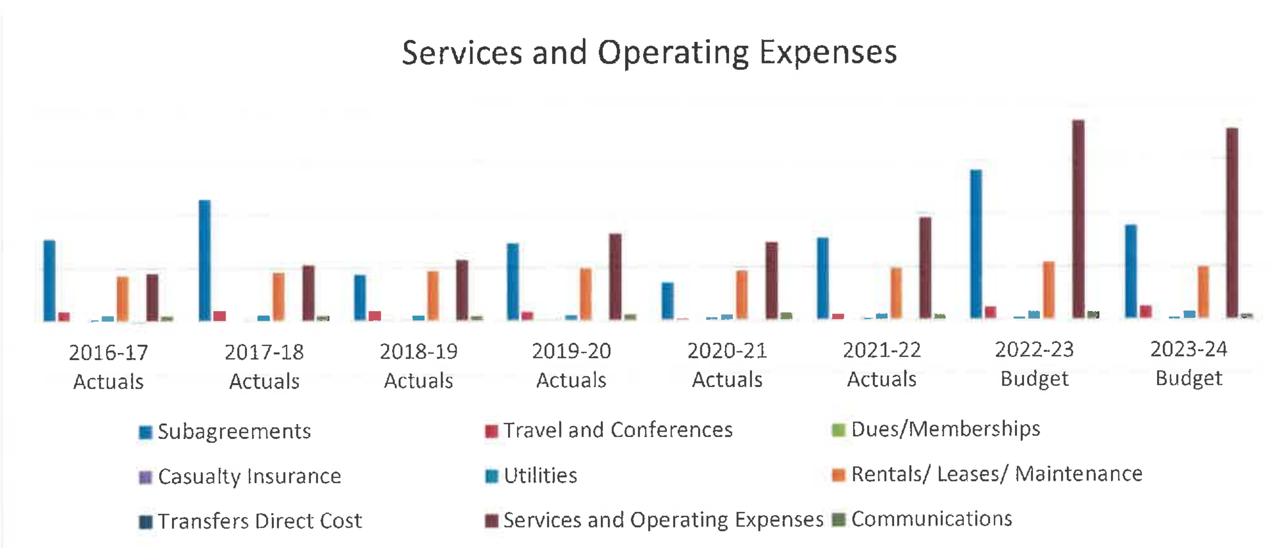
Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under $5,000)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Textbooks/Inst. Materia	294,908	153,792	192,688	404,745	320,099	237,510	241,476	245,520
General Supplies	5,160,091	7,522,734	6,175,296	6,196,696	15,451,187	24,001,195	21,109,844	20,669,188
Equipment	573,076	1,458,358	1,572,288	999,824	7,903,182	12,507,000	6,957,922	6,992,064
Total	6,028,075	9,134,884	7,940,271	7,601,265	23,674,468	36,745,705	28,309,242	27,906,772

Incorporated in the Materials and Supplies category is a holding account of $15,437,440 that has not been allocated yet.

Book and Supplies Summary Projections

We have budgeted for furniture and equipment for our school sites and office for health and safety improvements. We continue to see supply chain disruptions which mean long wait times. We have increased our technology purchases and internet bandwidth at most sites, and plan to enhance career technical programs to engage our students. We will continue to evaluate the technology needs of our students and staff.



Sub-Agreements: $17,578,166

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is $8,397,000, transportation services $6,564,520, TUPE is $2,001,578 and $615,068 for various programs.

Travel and Conference: $2,493,842

All travel is required to follow OCDE procedures. We have budgeted for staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is budgeted to be $497,565 for 2023-2024. Travel and parking for local conferences for staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting $723,121 for 2023-2024. Many of these programs include statewide collaboration, which usually requires monthly meetings in Sacramento.

Object Code 5230 is for registrations for conference and workshops. We are supporting staff attendance for virtual conferences for staff development opportunities when possible. We are budgeting $1,273,156 for 2023-2024.

Dues and Memberships: $251,166

- Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

Pupil Insurance: $450,000

- This is liability insurance for OCDE programs, and we have received an assessment for prior year claims due to the passage of AB218. This law has created a significant impact on funding for liability for school districts around the state.

Utilities: $1,450,711

- Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services.

Rentals and Leases: $9,798,099

- The cost of leasing our school sites is $5,424,128. This category also includes equipment maintenance agreements for all of our sites.

Transfers of Direct Costs: ($62,228)

- Record transfers of administrative costs on any basis other than the indirect cost rate.

Professional Services: $35,692,760

- This group includes expenditures for maintenance and service contracts, custodial contracts, Instructional Consultants, Consultants Non-Instructional, hearing and legal costs, data processing contracts, and contracts for fingerprinting services.

Orange County Department of Education Legal Fees

Orange County Department of Education Legal Fees

Programs	2011-12 Actual	2012-13 Actual	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget
Student Programs	125,120	46,133	35,007	27,501	80,238	20,265	12,912	4,519	26,837	24,200	96,132	253,000	268,000
General Administration	20,807	27,344	23,136	43,098	23,191	31,434	3,970	43,032	4,931	4,206	2,629	152,000	152,000
Project Glad			318,115	216,247	31,531	7,537						18,000	18,000
County Board				15,574	27,629			374,611	706,485	1,362,983	1,121,078	2,200,000	2,200,000
County Superintendent					8,423			287,149	843,753	1,060,353	207,143	225,000	225,000
OCERS/ Attorney Fees					188,011	675,247	118,685	74,316	4,594	59,331			
OCERS/UUAL					180,408	343,710	360,672	241,416					
County Committee											139,554	140,000	140,000
County Board Continguency										350,000**	-	-	-
Total	145,927	73,477	376,258	302,420	539,431	1,078,193	496,239	1,025,043	1,586,599	2,511,072	1,566,536	2,988,000	3,003,000

UUAL is required to move to object code 3900 in current year. The 2019-20 amount is $292,608

Payments for Settlement for OCERS is paid as administrative fees in 3900

**Held as contingency added to reserve (not actual expenditure)

Communications: $910,812

- This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

Services and Operating Services Summary Projections

We continue to allocate funding for professional development especially for areas that provide direct services to students. Our leadership team is focusing on providing professional development that will improve skills to assist teachers with engaging students, mitigate learning loss and meet the social emotional needs of our students.

Major Projects: We have budgeted for site improvements for leased sites for our ACCESS program as we transition to larger sites that will allow for more instructional opportunities such as career technical classes, and maker-spaces for technology. We have completed building improvements for our ACCESS site Argosy in Orange. Staff completed their transition and students began attending the new site in January. We continue to receive positive feedback from our parents regarding the location of the site and we are excited to have another large site to focus on providing students with additional services. We are in the process of updating our payroll and retirement system that is over 15 years old. The current system processes payroll for over 90,000 school district and community college district employees in Orange County. We are also evaluating software to improve System and Data Analytics for business and instructional programs.

Capital Outlay

These are expenditures for land, building improvements, capitalized (over $5,000) equipment or replacement equipment. We have budgeted $5 million for new equipment in the 2023-2024 year.

Capital Outlay Summary Projections

We are evaluating long-term space planning to forecast our space needs at our current locations, which will require investment in updated furniture to meet health and safety codes. We are adding Outdoor shelters at applicable sites to increase outdoor learning spaces that include internet connectivity, some of the projects will be moved to 2023-2024. We have also included the architect fees for Rancho Sonado in addition to other planned projects.

We will be bidding roofing maintenance, HVAC replacement and building infrastructure updates for some sites for 2023-2024. Most of these items will be reimbursed by deferred maintenance funds or we will utilize available funding from COVID relief.

Other Outgo

These are expenditures to other school districts or agencies. This also includes transfers to the Orange County Court for excess property taxes.

Interfund Transfers

We are budgeting to transfer $697,286 to the Child Development Program located in Fund 12, because their state and federal entitlements cap our indirect rate at 8%. We are also budgeting to transfer $980,735 for contributions to the Deferred Maintenance Program - Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenses is a Deficiency. The 2022-2023 Estimated Budget does project an excess of $18,672,510 and the 2023-2024 Preliminary Budget projects a deficit of $6,404,392.

Summary

Our 2023-2024 preliminary projections reflect a deficit (current year revenues vs. current year expenditures) of $6,404,392. This budget includes ESSER III funds that we anticipate expending in 2023-2024. We have reduced the anticipated revenue for the Learning Loss and Arts and Music grant programs with no expenditures for the current year but plan to use in the future years.

The current year revenue vs expenditures show a deficit, and our on-going expenditures are balanced to on-going revenue. We do not have a structural deficit. Salary and benefit increases are not included for all groups since collective bargaining has not completed for all groups. Legislative changes in layoff timelines will require close monitoring of our budget needs.

We continue to evaluate our instructional needs, as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCAP. We are cautious on planning for on-going expenditures based on one-time funding. We continue to closely monitor our enrollment trends and adjust staffing as needed. Most of Orange County schools are showing significant declines which will have an impact on our ability to gain new students. OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue. Our strong financial position will allow us to make thoughtful reductions that will not impact services to students, districts or our community partners.

Fund Balance:

The 2023-2024 fund balance is projected to be $326,187,743

$63,794,188 is committed for specific program needs

- $20,645,283 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- $11,154,124 is reserved for Lottery funds that have been reserved for contingencies.
- $10,169,629 is reserved for District Differentiated Support.
- $8,824,038 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- $5,521,713 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- $2,591,762 is reserved for the various programs that are budgeting to spend the funding in the next year.
- $2,417,297 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- $894,243 is reserved for the various workshops and trainings that will occur in the subsequent year.
- $834,075 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- $492,024 is reserved for Risk Management and Security.
- $250,000 is reserved for County Board discretionary.

$77,526,481 is designated for carryover for specific programs

- $40,908,227 is restricted for Routine Maintenance and is required by state statute.
- $12,787,139 is restricted for Multi-Tiered Support Systems.
- $5,705,862 is restricted for Model Curriculum.
- $4,813,429 is restricted to be spent on facility or health and safety related items.
- $3,665,084 is restricted for one-time learning recovery emergency.
- $2,609,300 is restricted for the Special Schools billback program.
- $1,852,522 is restricted for Regional K-16 Collaborative.
- $1,537,789 is restricted for Educator Effectiveness Block Grant.
- $1,536,451 is restricted for various income accounts for future work.

- $669,277 is restricted for Lottery materials for Central County CTEp.
- $571,457 is restricted for various Special Education programs.
- $496,867 is restricted for one-time arts, music, instructional materials.
- $256,917 is restricted for Lattner donation for Special Schools.
- $116,160 is restricted for COVID-19 response relief funding.

$184,797,074 is designated for Reserve for Economic Uncertainties

$70,000 is designated for the revolving funds for emergencies

Other Funds: OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Adopted Budget for detail.

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (no salaries).

Fund 12: Child Development Fund are funds that are specific for our Child Development Alternative Payment program and other early learning programs (only fund outside of Fund 01 that has salaries included).

Fund 14: Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program.

Fund 17: Special Reserve Fund is our contingency fund for unforeseen events.

Fund 35: State Facilities Fund is the fund for approved school planning, design, purchase, and construction.

Fund 40: Capital Outlay Fund is our operating fund for the Esplanade Project.

Fund 56: Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project.

Fund 67: Dental Self-Insurance Fund is the fund for payments for employee dental benefits. We have an actuarial study completed every three years and are required to keep reserves for incurred but not received claims.

Preliminary Budget Planning Factors for 2023-2024 and MYPs

Planning factors are based on the 2023-2024 Governor's Budget. Various state agencies and educational sources are used and incorporate for the Budget and the multiyear projections. The information listed below is based on 2023-2024 Governor's January Budget and some elements of the May Revise proposal.

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Average Daily Attendance (ADA)						
ADA funded at Annual Certification	461,202.65	420,468.08	412,237.64	412,239.39	412,240.39	412,082.35
Alt Ed JUV	475.03	251.13	329.00	329.00	329.00	329.00
Alt Ed Community	2,121.19	559.89	916.00	930.00	936.00	942.00
CountyWide ADA	457,344.46	417,097.11	409,045.50	409,045.50	409,045.50	409,045.50
District Referred ADA funded at Annual (P-2)	**3,858.19**	**3,370.97**	**3,192.14**	**3,193.89**	**3,194.89**	**3,036.85**
Alt Ed District Referred	3,246.86	2,904.44	2,748.16	2,747.00	2,742.00	2,578.00
Alt Ed CCPA	238.87	146.89	107.09	110.00	116.00	122.00
Special Schools	372.46	319.64	336.89	336.89	336.89	336.85
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	6.56%	8.22%	3.94%	3.29%
COLA Suspension	-2.31%	0%	0%	0%	0%	0%
Dept of Finance (DOF) Statutory COLA	0.00%	1.70%	6.56%	8.22%	3.94%	3.29%
Planning COLA	0%	5.07%	6.56%	8.22%	3.94%	3.29%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	6.56%	8.22%	3.94%	3.29%
Lottery – Unrestricted per ADA	$150	$177	$170	$170	$170	$170
Lottery – Prop. 20 per ADA	$49	$82	$67	$67	$67	$67
Mandated Block Grant for Districts						
K-8 per ADA	$32.18	$32.79	$34.94	$37.81	$39.30	$40.59
Grade 9-12 per ADA	$61.94	$63.17	$67.31	$72.84	$75.71	$78.20
Other Restricted Funding	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions
Routine Restricted Maintenance Account ***(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)***	3%	3%	3%	3%	3%	3%
One-Time Entitlements:						
CARES Coronavirus (CR), Learning Loss Mitigation (LLM), 5-31-2021	6,841,234	-	-	-	-	-
CARES, Learning Loss Mitigation (LLM), 6-30-2021	924,123	-	-	-		
Governor's Emergency Ed Relief (GEER)/(LLMF), 9-30-2022	63,575	295,234	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER), 9-30-22	823,231	1,556,071	-	-	-	-
CARES, CRRSA, ARPA funding provided for stipends to support Childcare Providers, 6-30-2022	3,453,338	5,672,875	-	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	4,817,317	4,604,961	-	-	-
COVID Mitigation for County Offices, 6-30-2023	-	3,594,254	13,767,346	-	-	-
Expanded Learning Opportunities (ELO), Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	8,365	1,226,189	-	-	-
Expanded Learning Opportunities (ELO) Grant: GEER II, 9-30-2023	-	819	282,522	-	-	-
In Person Instruction AB86, 9-30-2024	436,346	319,588	5,788	2,886,730	694,523	-
Expanded Learning Opportunities (ELO), 9-30-2024	244,061	1,323,441	2,116,294	990,852	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) III, 9-30-2024	-	504	262,152	18,500,645	797,095	-
SELPA Special Education to Districts, 6-30-2023	-	1,793,388	1,793,388	-	-	-
ARP:homeless I & II Program, 6-30-2024	-	192,315	629,138	547,940	-	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-	-
Salaries						
Certificated - OCSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	Year 1 of 2: 6% on-schedule salary increase	Year 2 of 2: 3.25% on-schedule salary increase & 1-Time 2%	n/a	n/a
Classified - CSEA	1.25% on-schedule salary increase & 1-	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	n/a	n/a	n/a
Supervisory/Confidential	1.25% on-schedule salary increase & 1-	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	n/a	n/a	n/a
Management	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	n/a	n/a	n/a
Step & Column-Certificated	1.22%	1.40%	1.71%	1.25%	1.25%	1.25%
Step & Column-Classified	0.58%	1.0%	1.0%	1.0%	1.0%	1.0%
Employee Medical Benefits [all employees]	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	n/a	n/a	n/a
STRS Employer Rates (Approximate)	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%
PERS Employer Rates (Approximate)	20.70%	22.91%	25.37%	26.68%	27.70%	28.30%
Medicare Rates	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance Rates	0.05%	0.50%	0.50%	0..05%	0..05%	0..05%
Workers Comp Rates	2.04%	2.15%	2.20%	2.20%	2.20%	2.20%
Books & Supplies	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Other Operating Expenditures	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Capital Outlay	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site

ORANGE COUNTY DEPARTMENT OF EDUCATION
2023-24 Adopted Budget
June 7, 2023

REVENUES

(1) LCFF/Revenue Limit Sources	Increased by a net of $5,958,293 due to the following:
	• $4,660,671 increase for statutory cost of living adjustment of 8.22% applied to the Local Control Funding Formula (LCFF) model.
	    o $4,576,228 increase for statutory cost of living adjustment of 8.22% applied to the Local Control Funding Formula (LCFF) model.
	    o $3,731,375 increase for various other components of the Local Control Funding Formula (LCFF) model
	    o ($2,747,585) decrease in transfer to the North Orange County SELPA (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru
	    o ($899,347) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200.
	• $1,297,622 increase in Average Daily Attendance (ADA) and for an increase in unduplicated rate for Alternative Education

(2) Federal Revenue	Increased by a net of $12,578,143 due to the following: • $11,772,275 increase for various COVID-19 relief response funding ending September 30, 2024 • $1,182,696 increase in funding for Title I which is deferred revenue from the prior year • ($376,828) decrease for changes in various categorical programs
(3) Other State Revenue	Decreased by a net of ($28,223,299) due to the following: • $1,225,062 increase for Tobacco Use Prevention Education (TUPE) trainings due to increase in funding • $237,393 increase in various state programs • ($18,600,000) decrease in State funds for Multi-Tiered System of Support (MTSS) (this is mostly pass through to districts) contract funds were recorded in 2022-2023 that will be expended over multiple years • ($4,500,000) decrease for Model Curriculum which was received in 2022-2023 • ($3,411,818) decrease for various COVID-19 relief response funding that was recorded in the prior year and fund balance is used in the future years for planned expenditures • ($1,392,762) decrease for Arts, Music, & Instructional Materials Discretionary entitlement ending June 30, 2024 • ($900,000) decrease for one-time Alternative Education Literacy Coach and Reading Specialist entitlement • ($881,174) decrease in K-12 Strong Workforce funding that will be spent in future years, ending December 31, 2024

(4) Other Local Revenue	Decreased by a net of ($1,948,489) due to the following: • $5,446,911 increase in Tuition for district referred Average Daily Attendance (ADA) • $3,445,557 increase in fees for Special Schools due to increase in the average student enrollment • $1,518,803 increase in various other local revenue • ($6,073,584) decrease in local revenue for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts) • ($3,626,000) decrease in other local revenue for Regional K-12 Collaborative • ($1,352,651) decrease in contract fees for Safe programs • ($1,307,525) decrease in GASB 31 Fair Market Value Adjustment [requiring to annually recognize the book value of the funds held in the OC schools trust account, this is reversed in the following year]

ORANGE COUNTY DEPARTMENT OF EDUCATION
2023-24 Adopted Budget
June 7, 2023

EXPENDITURES	
(5) Certificated Salaries	Increased by a net of $7,263,247 due to the following: • $3,159,227 increase positions budgeted for the whole year that were only filled for a portion of 2022-2023 • $1,644,706 increase for salary settlement for Certificated staff • $1,524,581 increase for vacant and new certificated positions that are projected to be filled this year • $488,184 increase for extra duty and substitutes for various programs • $446,549 increase for cost of step and column changes • No salary increases have been budgeted at this time for Certificated Management staff for 2023-2024.
(6) Classified Salaries	Increased by a net of $5,507,452 due to the following: • $3,457,720 increase positions budgeted for the whole year that were only filled for a portion of 2022-2023 • $2,007,813 increase for vacant and new classified positions that are projected to be filled this year • $496,620 increase for cost of step increases • ($454,701) decrease for extra duty and substitutes for various programs • No salary increases have been budgeted at this time for Classified, Supervisory, and Classified Management staff for 2023-2024.
(7) Employee Benefits	Increased by a net of $8,404,016 due to the following: • $5,021,909 increase for benefits for positions that were only filled for a portion of 2022-2023 • $1,858,894 increase benefits for vacant and new positions that are projected to be filled this year • $895,438 increase in benefits for PERS due to employer rate increase from 25.37% to 26.68% • $377,460 increase for statutory benefits for settlement with Certificated staff • $250,315 increase for statutory benefits for cost of step and column changes • No increases for statutory benefits have been budgeted for groups that have not completed bargaining. We are in the process of negotiating our contracted rate for the new plan year for health and welfare benefits.
(8) Books and Supplies	Increased by a net of $13,071,237 due to the following: • $8,008,255 increase for holding accounts for various programs awaiting program guidelines • $4,603,818 increase in equipment for various programs • $459,164 increase in instructional materials and supplies for various programs

(9) Services, Other Operating Expenses	Decreased by a net of ($13,346,015) due to the following: • ($10,448,290) decrease in pass through sub agreements for categorical programs • ($1,901,201) decrease for various miscellaneous operating expenses for various programs • ($996,524) decrease in contracts for various programs
(10) Capital Outlay	Decreased by a net of ($1,308,164) due to the following: • ($662,563) decrease in improvement of sites and buildings for various sites • ($645,601) decrease in new and replacement equipment for various programs
(11) Other Outgo	Decreased by a net of ($6,023,875) due to the following: • $882,790 increase in Career Technical Education (CTE) Incentive Grant pass through to districts • ($5,786,067) decrease in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts] • ($899,347) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • ($221,251) decrease in North Orange County SELPA transfers
(12) Indirect Costs	Increased by a net of $126,358 due to the following: • Due to increase in expenditures in all funds
(13) Other Financing Sources	Decreased by a net of ($12,903) due to the following: • ($12,903) decrease for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	The total projected General ending fund balance is $326,187,743 $184,797,074 designated as the Reserve for Economic Uncertainties. • $77,526,481 designated for programs and grants • $63,794,188 designated as Legally Restricted for programs • $70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is $184,797,074

Orange County Department of Education
2023-2024 Adopted Budget (AB) -vs- 2022-2023 Estimated Actuals Budget (EA)

	2022-23 Estimated Actuals Budget (EA)			2023-24 Adopted Budget (AB)			Variance 2023-24 AB -vs- 2022-23 EA		
5/23/2023	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Revenue									
LCFF/Revenue Limit	114,584,009	7,088,210	121,672,219	120,621,469	7,009,043	127,630,512	6,037,460	(79,167)	5,958,293
Federal	-	19,642,261	19,642,261	-	32,220,404	32,220,404	-	12,578,143	12,578,143
Other State	4,104,281	56,234,968	60,339,249	4,769,458	27,346,492	32,115,950	665,177	(28,888,476)	(28,223,299)
Local Revenue	87,093,631	58,516,406	145,610,037	85,723,422	57,938,126	143,661,548	(1,370,209)	(578,280)	(1,948,489)
Total Revenue	**205,781,921**	**141,481,845**	**347,263,766**	**211,114,349**	**124,514,065**	**335,628,414**	**5,332,428**	**(16,967,780)**	**(11,635,352)**
Expenditures									
Certificated	30,413,272	21,766,678	52,179,950	33,117,773	26,325,424	59,443,197	2,704,501	4,558,746	7,263,247
Classified	38,517,953	26,035,065	64,553,018	41,861,720	28,198,750	70,060,470	3,343,767	2,163,685	5,507,452
Benefits	32,104,594	27,479,467	59,584,061	37,272,301	30,715,776	67,988,077	5,167,707	3,236,309	8,404,016
Books and Supplies	12,255,193	11,419,275	23,674,468	17,148,191	19,597,514	36,745,705	4,892,998	8,178,239	13,071,237
Services	36,350,937	45,558,406	81,909,343	36,206,015	32,357,313	68,563,328	(144,922)	(13,201,093)	(13,346,015)
Capital Outlay	2,187,106	4,167,632	6,354,738	2,620,989	2,425,585	5,046,574	433,883	(1,742,047)	(1,308,164)
Other Outgo	44,231,219	328,943	44,560,162	37,545,805	990,482	38,536,287	(6,685,414)	661,539	(6,023,875)
Transfers of Indirect	(13,184,607)	8,960,123	(4,224,484)	(14,997,627)	10,646,795	(4,350,832)	(1,813,020)	1,686,672	(126,348)
Total Expenditures	**182,875,667**	**145,715,589**	**328,591,256**	**190,775,167**	**151,257,639**	**342,032,806**	**7,899,500**	**5,542,050**	**13,441,550**
Excess/Deficency	**22,906,254**	**(4,233,744)**	**18,672,510**	**20,339,182**	**(26,743,574)**	**(6,404,392)**	**(2,567,072)**	**(22,509,830)**	**(25,076,902)**
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(536,233)	(980,735)	(1,516,968)	(523,330)	(980,735)	(1,504,065)	12,903	-	12,903
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(5,155,120)	5,155,120	-	(11,386,873)	11,386,873	-	(6,231,753)	6,231,753	-
All Other Sources	**(5,691,353)**	**4,174,385**	**(1,516,968)**	**(11,910,203)**	**10,406,138**	**(1,504,065)**	**(6,218,850)**	**6,231,753**	**12,903**
Net Increase or Decrease in Fund	**17,214,901**	**(59,359)**	**17,155,542**	**8,428,979**	**(16,337,436)**	**(7,908,457)**	**(8,785,922)**	**(16,278,077)**	**(25,063,999)**
Beginning Balance	223,017,382	93,923,276	316,940,658	240,232,283	93,863,917	334,096,200	17,214,901	(59,359)	17,155,542
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	**240,232,283**	**93,863,917**	**334,096,200**	**248,661,262**	**77,526,481**	**326,187,743**	**8,428,979**	**(16,337,436)**	**(7,908,457)**

B 31

	Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
	A. REVENUES									
1	1) LCFF Sources		8010-8099	114,584,009.00	7,088,210.00	121,672,219.00	120,621,469.00	7,009,043.00	127,630,512.00	4.9%
2	2) Federal Revenue		8100-8299	0.00	19,642,261.00	19,642,261.00	0.00	32,220,404.00	32,220,404.00	64.0%
3	3) Other State Revenue		8300-8599	4,104,281.00	56,234,968.00	60,339,249.00	4,769,458.00	27,346,492.00	32,115,950.00	-46.8%
4	4) Other Local Revenue		8600-8799	87,093,631.00	58,516,406.00	145,610,037.00	85,723,422.00	57,938,126.00	143,661,548.00	-1.3%
	5) TOTAL, REVENUES			205,781,921.00	141,481,845.00	347,263,766.00	211,114,349.00	124,514,065.00	335,628,414.00	-3.4%
	B. EXPENDITURES									
5	1) Certificated Salaries		1000-1999	30,413,272.00	21,766,678.00	52,179,950.00	33,117,773.00	26,325,424.00	59,443,197.00	13.9%
6	2) Classified Salaries		2000-2999	38,517,953.00	26,035,065.00	64,553,018.00	41,861,720.00	28,198,750.00	70,060,470.00	8.5%
7	3) Employee Benefits		3000-3999	32,104,594.00	27,479,467.00	59,584,061.00	37,272,301.00	30,715,776.00	67,988,077.00	14.1%
8	4) Books and Supplies		4000-4999	12,255,193.00	11,419,275.00	23,674,468.00	17,148,191.00	19,597,514.00	36,745,705.00	55.2%
9	5) Services and Other Operating Expenditures		5000-5999	36,350,937.00	45,558,406.00	81,909,343.00	36,206,015.00	32,357,313.00	68,563,328.00	-16.3%
10	6) Capital Outlay		6000-6999	2,187,106.00	4,167,632.00	6,354,738.00	2,620,989.00	2,425,585.00	5,046,574.00	-20.6%
11	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,231,219.00	328,943.00	44,560,162.00	37,545,805.00	990,482.00	38,536,287.00	-13.5%
12	8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,184,607.00)	8,960,123.00	(4,224,484.00)	(14,997,627.00)	10,646,795.00	(4,350,832.00)	3.0%
	9) TOTAL, EXPENDITURES			182,875,667.00	145,715,589.00	328,591,256.00	190,775,167.00	151,257,639.00	342,032,806.00	4.1%
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,906,254.00	(4,233,744.00)	18,672,510.00	20,339,182.00	(26,743,574.00)	(6,404,392.00)	-134.3%
13	**D. OTHER FINANCING SOURCES/USES**									
	1) Interfund Transfers									
	a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Transfers Out		7600-7629	536,233.00	980,735.00	1,516,968.00	523,330.00	980,735.00	1,504,065.00	-0.9%
	2) Other Sources/Uses									
	a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3) Contributions		8980-8999	(5,155,120.00)	5,155,120.00	0.00	(11,386,873.00)	11,386,873.00	0.00	0.0%
	4) TOTAL, OTHER FINANCING SOURCES/USES			(5,691,353.00)	4,174,385.00	(1,516,968.00)	(11,910,203.00)	10,406,138.00	(1,504,065.00)	-0.9%
	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,214,901.00	(59,359.00)	17,155,542.00	8,428,979.00	(16,337,436.00)	(7,908,457.00)	-146.1%
	F. FUND BALANCE, RESERVES									
	1) Beginning Fund Balance									
	a) As of July 1 - Unaudited		9791	223,017,382.00	93,923,276.00	316,940,658.00	240,232,283.00	93,863,917.00	334,096,200.00	5.4%
	b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

B 32

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
c) As of July 1 - Audited (F1a + F1b)			223,017,382.00	93,923,276.00	316,940,658.00	240,232,283.00	93,863,917.00	334,096,200.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,017,382.00	93,923,276.00	316,940,658.00	240,232,283.00	93,863,917.00	334,096,200.00	5.4%
14 2) Ending Balance, June 30 (E + F1e)			240,232,283.00	93,863,917.00	334,096,200.00	248,661,262.00	77,526,481.00	326,187,743.00	-2.4%
15 Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	93,863,917.00	93,863,917.00	0.00	77,526,481.00	77,526,481.00	-17.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	77,647,809.00	0.00	77,647,809.00	63,794,188.00	0.00	63,794,188.00	-17.8%
ACCESS LCFF / LCAP Priorities	0000	9780	31,478,185.00		31,478,185.00			0.00	
Mandated Costs	0000	9780	8,095,075.00		8,095,075.00			0.00	
COE LCAP Support & Approval	0000	9780	7,753,074.00		7,753,074.00			0.00	
Medical Administrative Activities (MAA)	0000	9780	5,590,788.00		5,590,788.00			0.00	
Reserve for Furniture & Equipment	0000	9780	4,700,000.00		4,700,000.00			0.00	
OCDE ERATE	0000	9780	2,558,797.00		2,558,797.00			0.00	
FIS V-Card District Discretionary	0000	9780	844,800.00		844,800.00			0.00	
Reserve for Outdated Checks	0000	9780	824,075.00		824,075.00			0.00	
Risk Management Safety & Sercurity	0000	9780	762,024.00		762,024.00			0.00	
Various Workshop Programs	0000	9780	679,285.00		679,285.00			0.00	
Various Other Designated Programs	0000	9780	629,653.00		629,653.00			0.00	
Reserve for Purchase of ITO Program Ambassadors & Purchase/Construction of their Enclosures	0000	9780	610,000.00		610,000.00			0.00	
EISS/SEED Workshops	0000	9780	490,579.00		490,579.00			0.00	
Reserve for Various Security & Safety Projects	0000	9780	465,000.00		465,000.00			0.00	
Reserve for Classification Study	0000	9780	300,000.00		300,000.00			0.00	
Courier Services	0000	9780	262,183.00		262,183.00			0.00	
County Board Discretionary	0000	9780	250,000.00		250,000.00			0.00	

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Information Technology Bi-Tech	0000	9780	233,870.00		233,870.00			0.00	
Special Education JPA	0000	9780	204,202.00		204,202.00			0.00	
Special Schools Tier III	0000	9780	182,794.00		182,794.00			0.00	
Instructional Materials Lottery	1100	9780	10,383,004.00		10,383,004.00			0.00	
CTEp/(ROP) Instructional Materials Lottery	1100	9780	328,628.00		328,628.00			0.00	
CCPA Instructional Materials Lottery	1100	9780	21,793.00		21,793.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	20,645,283.00		20,645,283.00	
COE LCAP Support & Approval	0000	9780			0.00	10,169,629.00		10,169,629.00	
Mandated Costs	0000	9780			0.00	8,824,038.00		8,824,038.00	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,521,713.00		5,521,713.00	
OCDE ERATE	0000	9780			0.00	2,417,297.00		2,417,297.00	
FIS V-Card District Discretionary	0000	9780			0.00	1,144,800.00		1,144,800.00	
Reserve for Outdated Checks	0000	9780			0.00	834,075.00		834,075.00	
Various Workshop Programs	0000	9780			0.00	672,563.00		672,563.00	
Various Other Designated Programs	0000	9780			0.00	636,549.00		636,549.00	
Risk Management Safety & Security	0000	9780			0.00	492,024.00		492,024.00	
Information Technology Bi-Tech	0000	9780			0.00	323,870.00		323,870.00	
OC County Board Discretionary	0000	9780			0.00	250,000.00		250,000.00	
EISS/SEED Workshops	0000	9780			0.00	221,680.00		221,680.00	
Courier Services	0000	9780			0.00	135,256.00		135,256.00	
Instructional Materials Lottery	1100	9780			0.00	11,154,124.00		11,154,124.00	
CTEp (ROP) Instructional Materials Lottery	1100	9780			0.00	328,628.00		328,628.00	
CCPA Instructional Materials Lottery	1100	9780			0.00	22,659.00		22,659.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	162,514,474.00	0.00	162,514,474.00	184,797,074.00	0.00	184,797,074.00	13.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				

B 34

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
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	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,541.00	0.00	1,541.00				
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			1,541.00	0.00	1,541.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G10 + H2) - (I6 + J2)			(1,541.00)	0.00	(1,541.00)				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	25,638,249.00	0.00	25,638,249.00	26,864,574.00	0.00	26,864,574.00	4.8%
Education Protection Account State Aid - Current Year		8012	270,400.00	0.00	270,400.00	273,800.00	0.00	273,800.00	1.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	513,134.00	0.00	513,134.00	504,852.00	0.00	504,852.00	-1.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
County & District Taxes									
Secured Roll Taxes		8041	116,727,310.00	0.00	116,727,310.00	121,596,144.00	0.00	121,596,144.00	4.2%
Unsecured Roll Taxes		8042	3,513,597.00	0.00	3,513,597.00	3,678,763.00	0.00	3,678,763.00	4.7%
Prior Years' Taxes		8043	1,965,248.00	0.00	1,965,248.00	2,312,637.00	0.00	2,312,637.00	17.7%
Supplemental Taxes		8044	4,339,904.00	0.00	4,339,904.00	4,509,730.00	0.00	4,509,730.00	3.9%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,348,378.00	0.00	11,348,378.00	13,281,598.00	0.00	13,281,598.00	17.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			164,316,220.00	0.00	164,316,220.00	173,022,098.00	0.00	173,022,098.00	5.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(752,120.00)		(752,120.00)	(748,720.00)		(748,720.00)	-0.5%
All Other LCFF Transfers - Current Year	All Other	8091	(270,400.00)	0.00	(270,400.00)	(273,800.00)	0.00	(273,800.00)	1.3%
Transfers to Charter Schools in Lieu of Property Taxes		8096	691,293.00	0.00	691,293.00	691,293.00	0.00	691,293.00	0.0%
Property Taxes Transfers		8097	(49,400,984.00)	7,088,210.00	(42,312,774.00)	(52,069,402.00)	7,009,043.00	(45,060,359.00)	6.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			114,584,009.00	7,088,210.00	121,672,219.00	120,621,469.00	7,009,043.00	127,630,512.00	4.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	956,464.00	956,464.00	0.00	956,464.00	956,464.00	0.0%
Special Education Discretionary Grants		8182	0.00	585,808.00	585,808.00	0.00	462,623.00	462,623.00	-21.0%
Child Nutrition Programs		8220	0.00	350,000.00	350,000.00	0.00	350,000.00	350,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	2,531,622.00	2,531,622.00	0.00	2,562,708.00	2,562,708.00	1.2%
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		3,282,462.00	3,282,462.00		3,767,686.00	3,767,686.00	14.8%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title I, Part D, Local Delinquent Programs	3025	8290		1,045,038.00	1,045,038.00		1,345,028.00	1,345,028.00	28.7%
Title II, Part A, Supporting Effective Instruction	4035	8290		138,412.00	138,412.00		60,440.00	60,440.00	-56.3%
Title III, Part A, Immigrant Student Program	4201	8290		2,471.00	2,471.00		0.00	0.00	-100.0%
Title III, Part A, English Learner Program	4203	8290		23,514.00	23,514.00		110,594.00	110,594.00	370.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		1,239,774.00	1,239,774.00		1,564,105.00	1,564,105.00	26.2%
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	9,486,696.00	9,486,696.00	0.00	21,040,756.00	21,040,756.00	121.8%
TOTAL, FEDERAL REVENUE			0.00	19,642,261.00	19,642,261.00	0.00	32,220,404.00	32,220,404.00	64.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
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	125,000.00	125,000.00	0.00	125,000.00	125,000.00	0.0%
Mandated Costs Reimbursements		8550	751,133.00	0.00	751,133.00	811,591.00	0.00	811,591.00	8.0%
Lottery - Unrestricted and Instructional Materials		8560	270,814.00	76,334.00	347,148.00	795,244.00	313,532.00	1,108,776.00	219.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	19,736.00	19,736.00	0.00	19,736.00	19,736.00	0.0%
After School Education and Safety (ASES)	6010	8590		163,556.00	163,556.00		163,556.00	163,556.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		3,509,366.00	3,509,366.00		4,734,428.00	4,734,428.00	34.9%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Career Technical Education Incentive Grant Program	6387	8590		1,294,250.00	1,294,250.00		1,694,975.00	1,694,975.00	31.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,082,334.00	51,046,726.00	54,129,060.00	3,162,623.00	20,295,265.00	23,457,888.00	-56.7%
TOTAL, OTHER STATE REVENUE			4,104,281.00	56,234,968.00	60,339,249.00	4,769,458.00	27,346,492.00	32,115,950.00	-46.8%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	4,316,400.00	4,316,400.00	0.00	4,316,400.00	4,316,400.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	116,885.00	100,000.00	216,885.00	116,885.00	100,000.00	216,885.00	0.0%
Food Service Sales		8634	152,078.00	100.00	152,178.00	150,000.00	750.00	150,750.00	-0.9%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Interest		8660	8,658,352.00	0.00	8,658,352.00	8,847,499.00	0.00	8,847,499.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	3,590,377.00	0.00	3,590,377.00	2,282,852.00	0.00	2,282,852.00	-36.4%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,823,071.00	41,161,046.00	51,984,117.00	10,892,090.00	42,559,025.00	53,451,115.00	2.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Fees and Contracts		8689	3,425,585.00	436,300.00	3,861,885.00	4,030,300.00	434,550.00	4,464,850.00	15.6%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	25,078,630.00	8,666,889.00	33,745,519.00	18,898,996.00	6,500,966.00	25,399,962.00	-24.7%
Tuition		8710	34,256,853.00	3,815,284.00	38,072,137.00	39,513,000.00	4,006,048.00	43,519,048.00	14.3%
All Other Transfers In		8781-8783	988,800.00	0.00	988,800.00	988,800.00	0.00	988,800.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		20,387.00	20,387.00		20,387.00	20,387.00	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			87,093,631.00	58,516,406.00	145,610,037.00	85,723,422.00	57,938,126.00	143,661,548.00	-1.3%
TOTAL, REVENUES			205,781,921.00	141,481,845.00	347,263,766.00	211,114,349.00	124,514,065.00	335,628,414.00	-3.4%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	18,699,680.00	10,833,210.00	29,532,890.00	18,834,770.00	13,650,366.00	32,485,136.00	10.0%
Certificated Pupil Support Salaries		1200	1,273,779.00	2,669,165.00	3,942,944.00	1,688,442.00	2,849,182.00	4,537,624.00	15.1%
Certificated Supervisors' and Administrators' Salaries		1300	10,071,452.00	5,754,490.00	15,825,942.00	12,210,158.00	7,183,714.00	19,393,872.00	22.5%
Other Certificated Salaries		1900	368,361.00	2,509,813.00	2,878,174.00	384,403.00	2,642,162.00	3,026,565.00	5.2%
TOTAL, CERTIFICATED SALARIES			30,413,272.00	21,766,678.00	52,179,950.00	33,117,773.00	26,325,424.00	59,443,197.00	13.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,512,014.00	10,796,364.00	13,308,378.00	2,612,966.00	11,672,828.00	14,285,794.00	7.3%
Classified Support Salaries		2200	1,605,670.00	1,491,742.00	3,097,412.00	1,813,382.00	1,738,132.00	3,551,514.00	14.7%
Classified Supervisors' and Administrators' Salaries		2300	22,299,540.00	9,509,324.00	31,808,864.00	24,626,625.00	9,122,786.00	33,749,411.00	6.1%
Clerical, Technical and Office Salaries		2400	11,948,166.00	4,080,694.00	16,028,860.00	12,663,312.00	4,662,785.00	17,326,097.00	8.1%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Classified Salaries		2900	152,563.00	156,941.00	309,504.00	145,435.00	1,002,219.00	1,147,654.00	270.8%
TOTAL, CLASSIFIED SALARIES			38,517,953.00	26,035,065.00	64,553,018.00	41,861,720.00	28,198,750.00	70,060,470.00	8.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,748,184.00	9,259,043.00	15,007,227.00	5,837,534.00	9,998,266.00	15,835,800.00	5.5%
PERS		3201-3202	10,235,475.00	6,831,720.00	17,067,195.00	11,127,119.00	7,109,741.00	18,236,860.00	6.9%
OASDI/Medicare/Alternative		3301-3302	1,161,627.00	846,291.00	2,007,918.00	1,180,027.00	878,565.00	2,058,592.00	2.5%
Health and Welfare Benefits		3401-3402	11,765,569.00	8,891,191.00	20,656,760.00	16,687,432.00	11,274,858.00	27,962,290.00	35.4%
Unemployment Insurance		3501-3502	368,444.00	260,916.00	629,360.00	0.00	108,663.00	108,663.00	-82.7%
Workers' Compensation		3601-3602	1,628,485.00	1,117,406.00	2,745,891.00	1,664,483.00	1,182,269.00	2,846,752.00	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,196,810.00	272,900.00	1,469,710.00	775,706.00	163,414.00	939,120.00	-36.1%
TOTAL, EMPLOYEE BENEFITS			32,104,594.00	27,479,467.00	59,584,061.00	37,272,301.00	30,715,776.00	67,988,077.00	14.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	183,793.00	0.00	183,793.00	97,425.00	9,455.00	106,880.00	-41.8%
Books and Other Reference Materials		4200	100,657.00	35,649.00	136,306.00	100,838.00	29,792.00	130,630.00	-4.2%
Materials and Supplies		4300	9,949,755.00	4,893,050.00	14,842,805.00	15,058,824.00	8,386,871.00	23,445,695.00	58.0%
Noncapitalized Equipment		4400	1,770,988.00	6,132,194.00	7,903,182.00	1,673,604.00	10,833,396.00	12,507,000.00	58.3%
Food		4700	250,000.00	358,382.00	608,382.00	217,500.00	338,000.00	555,500.00	-8.7%
TOTAL, BOOKS AND SUPPLIES			12,255,193.00	11,419,275.00	23,674,468.00	17,148,191.00	19,597,514.00	36,745,705.00	55.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	6,219,193.00	21,807,263.00	28,026,456.00	6,568,600.00	11,009,566.00	17,578,166.00	-37.3%
Travel and Conferences		5200	1,355,320.00	1,007,409.00	2,362,729.00	1,433,284.00	1,060,558.00	2,493,842.00	5.5%
Dues and Memberships		5300	237,884.00	17,291.00	255,175.00	237,425.00	13,741.00	251,166.00	-1.6%
Insurance		5400 - 5450	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
Operations and Housekeeping Services		5500	1,250,770.00	210,062.00	1,460,832.00	1,239,049.00	211,662.00	1,450,711.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,702,282.00	1,150,425.00	10,852,707.00	9,070,186.00	727,913.00	9,798,099.00	-9.7%
Transfers of Direct Costs		5710	(865,252.00)	865,252.00	0.00	(1,567,773.00)	1,567,773.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(65,170.00)	0.00	(65,170.00)	(62,228.00)	0.00	(62,228.00)	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	17,313,082.00	19,939,757.00	37,252,839.00	18,087,931.00	17,604,829.00	35,692,760.00	-4.2%
Communications		5900	752,828.00	560,947.00	1,313,775.00	749,541.00	161,271.00	910,812.00	-30.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,350,937.00	45,558,406.00	81,909,343.00	36,206,015.00	32,357,313.00	68,563,328.00	-16.3%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	49,522.00	535,000.00	584,522.00	11,959.00	0.00	11,959.00	-98.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	551,000.00	90,000.00	641,000.00	551,000.00	0.00	551,000.00	-14.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,417,084.00	2,620,130.00	4,037,214.00	1,880,530.00	2,420,585.00	4,301,115.00	6.5%
Equipment Replacement		6500	169,500.00	922,502.00	1,092,002.00	177,500.00	5,000.00	182,500.00	-83.3%
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			2,187,106.00	4,167,632.00	6,354,738.00	2,620,989.00	2,425,585.00	5,046,574.00	-20.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	882,790.00	882,790.00	New
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	20,932,944.00	0.00	20,932,944.00	15,146,877.00	0.00	15,146,877.00	-27.6%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals			2023-24 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	23,298,275.00	328,943.00	23,627,218.00	22,398,928.00	107,692.00	22,506,620.00	-4.7%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,231,219.00	328,943.00	44,560,162.00	37,545,805.00	990,482.00	38,536,287.00	-13.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(8,960,123.00)	8,960,123.00	0.00	(10,646,795.00)	10,646,795.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(4,224,484.00)	0.00	(4,224,484.00)	(4,350,832.00)	0.00	(4,350,832.00)	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,184,607.00)	8,960,123.00	(4,224,484.00)	(14,997,627.00)	10,646,795.00	(4,350,832.00)	3.0%
TOTAL, EXPENDITURES			182,875,667.00	145,715,589.00	328,591,256.00	190,775,167.00	151,257,639.00	342,032,806.00	4.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	536,233.00	0.00	536,233.00	523,330.00	0.00	523,330.00	-2.4%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	980,735.00	980,735.00	0.00	980,735.00	980,735.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			536,233.00	980,735.00	1,516,968.00	523,330.00	980,735.00	1,504,065.00	-0.9%
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									

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,049,267.00)	7,049,267.00	0.00	(8,857,418.00)	8,857,418.00	0.00	0.0%
Contributions from Restricted Revenues		8990	1,894,147.00	(1,894,147.00)	0.00	(2,529,455.00)	2,529,455.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,155,120.00)	5,155,120.00	0.00	(11,386,873.00)	11,386,873.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(5,691,353.00)	4,174,385.00	(1,516,968.00)	(11,910,203.00)	10,406,138.00	(1,504,065.00)	-0.9%

B 43

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	2022-23 Estimated Actuals Restricted (B)	2022-23 Estimated Actuals Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	2023-24 Budget Restricted (E)	2023-24 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	114,584,009.00	7,088,210.00	121,672,219.00	120,621,469.00	7,009,043.00	127,630,512.00	4.9%
2) Federal Revenue		8100-8299	0.00	19,642,261.00	19,642,261.00	0.00	32,220,404.00	32,220,404.00	64.0%
3) Other State Revenue		8300-8599	4,104,281.00	56,234,968.00	60,339,249.00	4,769,458.00	27,346,492.00	32,115,950.00	-46.8%
4) Other Local Revenue		8600-8799	87,093,631.00	58,516,406.00	145,610,037.00	85,723,422.00	57,938,126.00	143,661,548.00	-1.3%
5) TOTAL, REVENUES			205,781,921.00	141,481,845.00	347,263,766.00	211,114,349.00	124,514,065.00	335,628,414.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		34,847,901.00	36,098,864.00	70,946,765.00	36,267,314.00	50,529,343.00	86,796,657.00	22.3%
2) Instruction - Related Services	2000-2999		51,052,069.00	86,110,685.00	137,162,754.00	57,157,797.00	73,737,029.00	130,894,826.00	-4.6%
3) Pupil Services	3000-3999		10,420,778.00	11,395,922.00	21,816,700.00	14,144,118.00	12,491,234.00	26,635,352.00	22.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		28,332,973.00	8,960,123.00	37,293,096.00	30,975,592.00	10,646,795.00	41,622,387.00	11.6%
8) Plant Services	8000-8999		13,990,727.00	2,821,052.00	16,811,779.00	14,684,541.00	2,862,756.00	17,547,297.00	4.4%
9) Other Outgo	9000-9999	Except 7600-7699	44,231,219.00	328,943.00	44,560,162.00	37,545,805.00	990,482.00	38,536,287.00	-13.5%
10) TOTAL, EXPENDITURES			182,875,667.00	145,715,589.00	328,591,256.00	190,775,167.00	151,257,639.00	342,032,806.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,906,254.00	(4,233,744.00)	18,672,510.00	20,339,182.00	(26,743,574.00)	(6,404,392.00)	-134.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	536,233.00	980,735.00	1,516,968.00	523,330.00	980,735.00	1,504,065.00	-0.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,155,120.00)	5,155,120.00	0.00	(11,386,873.00)	11,386,873.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,691,353.00)	4,174,385.00	(1,516,968.00)	(11,910,203.00)	10,406,138.00	(1,504,065.00)	-0.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,214,901.00	(59,359.00)	17,155,542.00	8,428,979.00	(16,337,436.00)	(7,908,457.00)	-146.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	223,017,382.00	93,923,276.00	316,940,658.00	240,232,283.00	93,863,917.00	334,096,200.00	5.4%

B 44

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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)			223,017,382.00	93,923,276.00	316,940,658.00	240,232,283.00	93,863,917.00	334,096,200.00	5.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			223,017,382.00	93,923,276.00	316,940,658.00	240,232,283.00	93,863,917.00	334,096,200.00	5.4%
2) Ending Balance, June 30 (E + F1e)			240,232,283.00	93,863,917.00	334,096,200.00	248,661,262.00	77,526,481.00	326,187,743.00	-2.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	93,863,917.00	93,863,917.00	0.00	77,526,481.00	77,526,481.00	-17.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	77,647,809.00	0.00	77,647,809.00	63,794,188.00	0.00	63,794,188.00	-17.8%
ACCESS LCFF / LCAP Priorities	0000	9780	*31,478,185.00*		*31,478,185.00*			*0.00*	
Mandated Costs	0000	9780	*8,095,075.00*		*8,095,075.00*			*0.00*	
COE LCAP Support & Approval	0000	9780	*7,753,074.00*		*7,753,074.00*			*0.00*	
Medical Administrative Activities (MAA)	0000	9780	*5,590,788.00*		*5,590,788.00*			*0.00*	
Reserve for Furniture & Equipment	0000	9780	*4,700,000.00*		*4,700,000.00*			*0.00*	
OCDE ERATE	0000	9780	*2,558,797.00*		*2,558,797.00*			*0.00*	
FIS V-Card District Discretionary	0000	9780	*844,800.00*		*844,800.00*			*0.00*	
Reserve for Outdated Checks	0000	9780	*824,075.00*		*824,075.00*			*0.00*	
Risk Management Safety & Sercurity	0000	9780	*762,024.00*		*762,024.00*			*0.00*	
Various Workshop Programs	0000	9780	*679,285.00*		*679,285.00*			*0.00*	
Various Other Designated Programs	0000	9780	*629,653.00*		*629,653.00*			*0.00*	
Reserve for Purchase of ITO Program Ambassadors & Purchase/Construction of their Enclosures	0000	9780	*610,000.00*		*610,000.00*			*0.00*	
EISS/SEED Workshops	0000	9780	*490,579.00*		*490,579.00*			*0.00*	
Reserve for Various Security & Safety Projects	0000	9780	*465,000.00*		*465,000.00*			*0.00*	
Reserve for Classification Study	0000	9780	*300,000.00*		*300,000.00*			*0.00*	
Courier Services	0000	9780	*262,183.00*		*262,183.00*			*0.00*	

Description	Function Codes	Object Codes	2022-23 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2023-24 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
County Board Discretionary	0000	9780	250,000.00		250,000.00			0.00	
Information Technology Bi-Tech	0000	9780	233,870.00		233,870.00			0.00	
Special Education JPA	0000	9780	204,202.00		204,202.00			0.00	
Special Schools Tier III	0000	9780	182,794.00		182,794.00			0.00	
Instructional Materials Lottery	1100	9780	10,383,004.00		10,383,004.00			0.00	
CTEp/(ROP) Instructional Materials Lottery	1100	9780	328,628.00		328,628.00			0.00	
CCPA Instructional Materials Lottery	1100	9780	21,793.00		21,793.00			0.00	
ACCESS LCFF / LCAP Priorities	0000	9780			0.00	20,645,283.00		20,645,283.00	
COE LCAP Support & Approval	0000	9780			0.00	10,169,629.00		10,169,629.00	
Mandated Costs	0000	9780			0.00	8,824,038.00		8,824,038.00	
Medical Administrative Activities (MAA)	0000	9780			0.00	5,521,713.00		5,521,713.00	
OCDE ERATE	0000	9780			0.00	2,417,297.00		2,417,297.00	
FIS V-Card District Discretionary	0000	9780			0.00	1,144,800.00		1,144,800.00	
Reserve for Outdated Checks	0000	9780			0.00	834,075.00		834,075.00	
Various Workshop Programs	0000	9780			0.00	672,563.00		672,563.00	
Various Other Designated Programs	0000	9780			0.00	636,549.00		636,549.00	
Risk Management Safety & Security	0000	9780			0.00	492,024.00		492,024.00	
Information Technology Bi-Tech	0000	9780			0.00	323,870.00		323,870.00	
OC County Board Discretionary	0000	9780			0.00	250,000.00		250,000.00	
EISS/SEED Workshops	0000	9780			0.00	221,680.00		221,680.00	
Courier Services	0000	9780			0.00	135,256.00		135,256.00	
Instructional Materials Lottery	1100	9780			0.00	11,154,124.00		11,154,124.00	
CTEp (ROP) Instructional Materials Lottery	1100	9780			0.00	328,628.00		328,628.00	
CCPA Instructional Materials Lottery	1100	9780			0.00	22,659.00		22,659.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	162,514,474.00	0.00	162,514,474.00	184,797,074.00	0.00	184,797,074.00	13.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

B 46

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6211	Literacy Coaches and Reading Specialists Grant Program	893,930.00	735,416.00
6266	Educator Effectiveness, FY 2021-22	2,176,254.00	1,537,789.00
6300	Lottery: Instructional Materials	3,142,111.00	3,347,876.00
6331	CA Community Schools Partnership Act - Planning Grant	95,940.00	0.00
6333	CA Community Schools Partnership Act - Coordination Grant	355,938.00	0.00
6500	Special Education	1,475,415.00	1,485,448.00
6546	Mental Health-Related Services	73,457.00	73,457.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,392,762.00	496,867.00
7085	Learning Communities for School Success Program	52,726.00	0.00
7311	Classified School Employee Professional Development Block Grant	123,597.00	112,665.00
7388	SB 117 COVID-19 LEA Response Funds	116,160.00	116,160.00
7412	A-G Access/Success Grant	204,882.00	93,084.00
7413	A-G Learning Loss Mitigation Grant	94,238.00	43,149.00
7425	Expanded Learning Opportunities (ELO) Grant	990,852.00	0.00
7435	Learning Recovery Emergency Block Grant	6,055,689.00	3,665,084.00
7810	Other Restricted State	31,632,596.00	20,401,885.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	36,149,907.00	40,908,227.00
9010	Other Restricted Local	8,837,463.00	4,509,374.00
Total, Restricted Balance		93,863,917.00	77,526,481.00

B 47

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

	DESCRIPTION	2021-22 Unaudited Actuals	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2024-25 Projected Budget	2025-26 Projected Budget
A.	REVENUES					
	LCFF/Revenue Limit Sources	113,629,048	121,672,219	127,630,512	134,340,298	140,425,788
	Federal Revenues	16,800,271	19,642,261	32,220,404	17,229,208	13,032,143
	Other State Revenues	72,521,743	60,339,249	32,115,950	31,081,319	31,403,428
	Other Local Revenue	82,036,928	106,528,713	99,133,313	99,985,227	101,598,237
	Other Transfers	38,675,715	39,081,324	44,528,235	46,085,047	47,436,244
	TOTAL REVENUES	**323,663,704**	**347,263,766**	**335,628,414**	**328,721,099**	**333,895,840**
B.	EXPENDITURES					
	Certificated Salaries	50,198,007	52,179,950	59,443,197	62,451,926	65,944,607
	Classified Salaries	57,829,647	64,553,018	70,060,470	71,846,185	74,820,009
	Employee Benefits	56,005,568	59,584,061	67,988,077	70,878,592	73,073,517
	Books and Supplies	7,601,265	23,674,468	36,745,705	28,309,242	27,906,772
	Services,Other Oper. Exps	47,977,870	81,909,343	68,563,328	61,467,048	62,213,590
	Capital Outlay	2,834,892	6,354,738	5,046,574	5,046,574	5,046,574
	Other Outgo	62,529,092	40,335,678	34,185,455	35,802,483	38,764,942
	Program Reductions				0	0
	TOTAL EXPENDITURES	**284,976,342**	**328,591,256**	**342,032,806**	**335,802,050**	**347,770,011**
C.	EXCESS (DEFICIENCY)	38,687,363	18,672,510	(6,404,392)	(7,080,951)	(13,874,171)
D.	OTHER SOURCES/USES					
	Interfund Transfers In - Spec Reserve	0	0	0	0	0
	Interfund Transfers In - Other	0	0	0	0	0
	Interfund Transfers Out - Child Care Fund	486,782	536,233	523,330	697,286	775,617
	Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
	Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
	Interfund Trfs Out - Def. Maint	0	0	0	0	0
	Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

	DESCRIPTION	2021-22 Unaudited Actuals	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2024-25 Projected Budget	2025-26 Projected Budget
D.						
	Other Sources - Other	0	0	0	0	0
	Contributions to Restricted Programs	0	0	0	(9,073,209)	(2,667,485)
	Total Other Sources/Uses	**(1,467,517)**	**(1,516,968)**	**(1,504,065)**	**(10,751,230)**	**(4,423,837)**
E.	NET INCREASE (DECREASE)	37,219,846	17,155,542	(7,908,457)	(17,832,181)	(18,298,008)
F.	FUND BALANCE					
	Beginning Balance, July 1,	279,720,814	316,940,658	334,096,200	326,187,743	308,355,562
	Audit Adjustments/Restatements	0	0	0	0	0
	Net Beginning Balance	**279,720,814**	**316,940,658**	**334,096,200**	**326,187,743**	**308,355,562**
	Ending Balance, June 30,	**316,940,660**	**334,096,200**	**326,187,743**	**308,355,562**	**290,057,553**
	Components of Ending Fund Balance					
	Revolving Cash	70,000	70,000	70,000	70,000	70,000
	Stores	0	0	0	0	0
	Legally Restricted	93,923,279	93,863,917	77,526,481	59,424,334	41,049,347
	Board Designated					
	Designated Amounts	72,736,202	77,647,809	63,794,188	48,965,603	38,788,343
	Economic Uncertainties	150,211,179	162,514,474	184,797,074	199,895,624	210,149,863
	Undesignated Amounts	0	0	0	0	(0)

Orange County Department of Education
2023-2024 Adopted Budget
June 7, 2023

Criteria and Standards Review Summary Explanation if Criteria are Not Met

1a Average Daily Attendance (ADA) – County Operations Grant
Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population countywide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

3 Salaries and Benefits
Projected Salaries and Benefits are not meeting the historical standard due to vacant and new positions, some of which are temporary positions for the 2023-2024 school year. We have also included increases for Certificated Staff and increases in statutory benefits and health benefits using the School Services (SSC) of California dartboard.

4a Other Revenues
Projected Other Revenues are not meeting the standard because we are budgeting to increase in funding from one-time entitlements, a decrease for the Multi-Tiered System of Support, and a decrease in the Medical Administrative Activities (MAA) program. We are also reducing funding in the future years due to the one-time funding received in prior years.

4b Other Expenditures
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 7 years. We have no other outstanding liabilities that have not been included in the budget.

S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17

S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

S8 Salary and benefit negotiations are still open for Classified, Supervisory, and Management bargaining groups.

S9 The proposed Local Control Accountability Plan (LCAP) will be presented to the Board on June 7, 2023 and on the agenda for action on June 21, 2023.

S10 The 2023-2024 Adopted budget for Orange County Department of Education (OCDE) includes the expenditures necessary to implement the LCAP as described in the Local Control and Accountability Plan and Update template, section 3: actions, services and expenditures.

Additional explanations if answered yes:

A3 The County Operations Grant Average Daily Attendance (ADA) is decreasing in both the prior and the current fiscal years due to the countywide ADA decline throughout the County.

ANNUAL BUDGET REPORT:

July 1, 2023 Budget Adoption

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

Public Hearing:

Place: Orange County Department of Education
Date: June 7, 2023
Time: 4:00 PM

Adoption Date: June 21, 2023
Signed: ____________________
Clerk/Secretary of the County Board
(Original signature required)

Contact person for additional information on the budget reports:

Name: Renee Hendrick
Title: Associate Superintendent, Administrative Services
Telephone: (714) 966-4061
E-mail: rhendrick@ocde.us

To update our mailing database, please complete the following:

Superintendent's Name: Dr. Al Mijares
Chief Business Official's Name: Renee Hendrick
CBO's Title: Associate Superintendent, Administrative Services
CBO's Telephone: (714) 966-4061

Criteria and Standards Review Summary

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP	06/21/2023	
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			**No**	**Yes**
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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):	412,239
County Office County Operations Grant ADA Standard Percentage Level:	**1.00%**

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

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

Fiscal Year	County Operations Grant Funded ADA Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals (Form A, Line B5)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2020-21)	455,856.88	457,335.76	N/A	Met
Second Prior Year (2021-22)	456,175.33	416,589.21	8.68%	Not Met
First Prior Year (2022-23)	421,812.00	412239.48	2.27%	Not 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 NOT MET - Projected County Operations Grant ADA was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)	Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population county wide and because this budget includes a decline in ADA in the future years. We continue to monitor and anticipate making changes if necessary.

1b. STANDARD NOT MET - Projected County Operations Grant ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)	Projected Average Daily Attendance (ADA) for County Operations Grant is not meeting the historical growth in ADA due to the changes in the student population county wide and because this budget includes a decline in ADA in the future years. We continue to anticipate making changes if necessary.

1. **CRITERION: Average Daily Attendance (continued)**

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

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

DATA ENTRY: All data are extracted or calculated.

	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
Fiscal Year	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2020-21)	2,597.28	3,635.27	457,335.76	199.03
Second Prior Year (2021-22)	867.08	3,225.87	416,589.21	146.89
First Prior Year (2022-23)	1,245.00	3,085.05	412,239.48	107.09
Historical Average:	1,569.79	3,315.40	428,721.48	151.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2023-24) (historical average plus 2%):	**1,601.18**	**3,381.70**	**437,295.91**	**154.02**
1st Subsequent Year (2024-25) (historical average plus 4%):	**1,632.58**	**3,448.01**	**445,870.34**	**157.04**
2nd Subsequent Year (2025-26) (historical average plus 6%):	**1,663.97**	**3,514.32**	**454,444.77**	**160.06**

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)	1,259.00	3,083.89	412,239.39	110.00
1st Subsequent Year (2024-25)	1,265.00	3,078.89	412239.39	116.00
2nd Subsequent Year (2025-26)	1,271.00	2,914.85	412239.39	122.00
Status:	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 MET - Projected ADA for county operated programs has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

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

Select County Office's LCFF revenue funding status:

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

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

Status: At Target

		Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
I. LCFF Funding					
a.	COE funded at Target LCFF				
a1.	County Operations Grant	39,022,565.00	42,230,342.00	43,894,289.00	45,326,648.00
a2.	Alternative Education Grant	25,059,513.00	27,425,341.00	28,655,878.00	29,728,489.00
b.	COE funded at Hold Harmless LCFF	N/A	N/A	N/A	N/A
b1.	County Operations Grant (informational only)	N/A	N/A	N/A	N/A
b2.	Alternative Education Grant (informational only)	N/A	N/A	N/A	N/A
c.	Charter Funded County Program				
c1.	LCFF Entitlement	65,708,313.00	71,415,594.00	74,379,419.00	76,944,522.00
d.	Total LCFF (Sum of a or b, and c)	129,790,391.00	141,071,277.00	146,929,586.00	151,999,659.00

II. County Operations Grant

Step 1 - Change in Population

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
a.	ADA (Funded) (Form A, line B5 and Criterion 1B-2)	412,239.48	412,239.39	412,239.39	412,239.39
b.	Prior Year ADA (Funded)		412,239.48	412,239.39	412,239.39
c.	Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		(.09)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column	39,022,565.00	42,230,342.00	43,894,289.00
b1.	COLA percentage	6.6%	8.2%	3.9%
b2.	COLA amount (proxy for purposes of this criterion)	2,559,880.26	3,471,334.11	1,729,434.99
c.	Total Change (Step 2b2)	2,559,880.26	3,471,334.11	1,729,434.99
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	6.56%	8.22%	3.94%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	6.56%	8.22%	3.94%
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))	29.94%	29.87%	29.82%
c.	Weighted Percent change (Step 3a x Step 3b)	1.96%	2.46%	1.17%

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)	1,245.00	1,259.00	1,265.00	1,271.00
b.	Prior Year ADA (Funded)		1,245.00	1,259.00	1,265.00
c.	Difference (Step 1a minus Step 1b)		14.00	6.00	6.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		1.12%	0.48%	0.47%

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	25,059,513.00	27,425,341.00	28,655,878.00
b1.	COLA percentage (Section II-Step 2b1)	6.56%	8.22%	3.94%
b2.	COLA amount (proxy for purposes of this criterion)	1,643,904.05	2,254,363.03	1,129,041.59
c.	Total Change (Step 2b2)	1,643,904.05	2,254,363.03	1,129,041.59
d.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	6.56%	8.22%	3.94%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2d)	7.68%	8.70%	4.41%
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))	19.44%	19.50%	19.56%
c.	Weighted Percent change (Step 3a x Step 3b)	1.49%	1.70%	0.86%

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)	107.09	110.0	116.00	122.00
b.	Prior Year ADA (Funded)		107.09	110.00	116.00
c.	Difference (Step 1a minus Step 1b)		2.91	6.00	6.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		2.72%	5.45%	5.17%

Step 2 - Change in Funding Level

a.	Prior Year LCFF Funding (Section I-c1, prior year column)	65,708,313.00	71,415,594.00	74,379,419.00
b1.	COLA percentage	6.50%	8.22%	3.94%
b2.	COLA amount (proxy for purposes of this criterion)	4,271,040.35	5,870,361.83	2,930,549.11
c.	Percent Change Due to Funding Level (Step 2c divided by Step 2a)	6.50%	8.22%	3.94%

Step 3 - Weighted Change in Population and Funding Level

a.	Percent change in population and funding level (Step 1d plus Step 2c)	9.22%	13.67%	9.11%
b.	LCFF Percent allocation (Section I-c1 divided by Section I-d)	50.62%	50.62%	50.62%
c.	Weighted Percent change (Step 3a x Step 3b)	4.67%	6.92%	4.61%

V. Weighted Change

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a.	Total weighted percent change (Step 3c in sections II, III and IV)	8.12%	11.07%	6.65%
	LCFF Revenue Standard (line V-a, plus/minus 1%):	**N/A**	**N/A**	**N/A**

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

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

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

	Prior Year (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Projected local property taxes (Form 01, Objects 8021 - 8089)	138,407,571.00	145,883,724.00	153,968,238.00	162,737,164.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):		**4.40% to 6.40%**	**4.54% to 6.54%**	**4.70% to 6.70%**

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)	164,316,220.00	173,022,098.00	182,341,285.00	191,316,933.00
	County Office's Projected Change in LCFF Revenue:		5.30%	5.39%	4.92%
	Standard:		**4.40% to 6.40%**	**4.54% to 6.54%**	**4.70% to 6.70%**
	Status:		Met	Met	Met

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

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

1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	5.30%	5.39%	4.92%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	**0.30% to 10.30%**	**0.39% to 10.39%**	**-0.08% to 9.92%**

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)	176,317,029.00		
Budget Year (2023-24)	197,491,744.00	12.01%	Not Met
1st Subsequent Year (2024-25)	205,176,703.00	3.89%	Met
2nd Subsequent Year (2025-26)	213,838,133.00	4.22%	Met

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

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

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

Explanation: (required if NOT met)	Projected County Office Change in Salaries and Benefits are not meeting the historical standard due to vacant and new positions, some of which are temporary positions for the 2023-2024 school year. We also have included increases for Certificated Staff and increases in statutory benefits and health benefits using the School Service of California (SSC) dartboard.

4. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. County Office's Change in Funding Level (Criterion 2C):	5.30%	5.39%	4.92%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-4.70% to 15.30%**	**-4.61% to 15.39%**	**-5.08% to 14.92%**
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	0.30% to 10.30%	0.39% to 10.39%	-0.08% to 9.92%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2022-23)	19,642,261.00		
Budget Year (2023-24)	32,220,404.00	64.04%	Yes
1st Subsequent Year (2024-25)	17,229,208.00	-46.53%	Yes
2nd Subsequent Year (2025-26)	13,032,143.00	-24.36%	Yes

Explanation: (required if Yes)

Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2022-23)	60,339,249.00		
Budget Year (2023-24)	32,115,950.00	-46.77%	Yes
1st Subsequent Year (2024-25)	31,081,319.00	-3.22%	Yes
2nd Subsequent Year (2025-26)	31,403,428.00	1.04%	No

Explanation: (required if Yes)

Projected Other State Revenue is not meeting the standard because in 2022-23 we received the funding in full for the entitlements for Multi-Tiered System of School Climate, the Classified School Professional Development, and the funding for K-12 Strong Workforce. In addition, we are budgeting for one-time entitlements and excluding from the future years. We will continue to monitor and adjust the projections if necessary.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2022-23)	145,610,037.00		
Budget Year (2023-24)	143,661,548.00	-1.34%	Yes
1st Subsequent Year (2024-25)	146,070,274.00	1.68%	No
2nd Subsequent Year (2025-26)	149,034,481.00	2.03%	No

Explanation: (required if Yes)

Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

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

First Prior Year (2022-23)	23,674,468.00		
Budget Year (2023-24)	36,745,705.00	55.21%	Yes
1st Subsequent Year (2024-25)	28,309,242.00	-22.96%	Yes
2nd Subsequent Year (2025-26)	27,906,772.00	-1.42%	Yes

Explanation:

(required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time funding received in prior years.

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

First Prior Year (2022-23)	81,909,343.00		
Budget Year (2023-24)	68,563,328.00	-16.29%	Yes
1st Subsequent Year (2024-25)	61,467,048.00	-10.35%	Yes
2nd Subsequent Year (2025-26)	62,213,590.00	1.21%	No

Explanation:

"(required if Yes)"

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2022-23)	225,591,547.00		
Budget Year (2023-24)	207,997,902.00	-7.80%	Not Met
1st Subsequent Year (2024-25)	194,380,801.00	-6.55%	Not Met
2nd Subsequent Year (2025-26)	193,470,052.00	-0.47%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)			
First Prior Year (2022-23)	105,583,811.00		
Budget Year (2023-24)	105,309,033.00	-0.26%	Met
1st Subsequent Year (2024-25)	89,776,290.00	-14.75%	Not Met
2nd Subsequent Year (2025-26)	90,120,362.00	0.38%	Met

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

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

1a. STANDARD 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)

Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Explanation: Other State Revenue (linked from 4B if NOT met)	Projected Other State Revenue is not meeting the standard because in 2022-23 we received the funding in full for the entitlements for Multi-Tiered System of School Climate, the Classified School Professional Development, and the funding for K-12 Strong Workforce. In addition, we are budgeting for one-time entitlements and excluding from the future years. We will continue to monitor and adjust the projections if necessary.
Explanation: Other Local Revenue (linked from 4B if NOT met)	Other Local Revenue is not meeting the standard because we are budgeting for an increase in the bill back program for Special Education contracts and budgeting for new contracts.

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

Explanation: Books and Supplies (linked from 4B if NOT met)	Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time funding received in prior years.
Explanation: Services and Other Exps (linked from 4B if NOT met)	Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution [1] to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	191,298,497.00	5,738,954.91	5,739,055.00	Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

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

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[1] as a percentage of total expenditures and other financing uses[2], in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

		Third Prior Year (2020-21)	Second Prior Year (2021-22)	First Prior Year (2022-23)
1.	County Office's Available Reserve Amounts (resources 0000-1999)			
	a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
	b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	140,784,218.43	146,024,045.12	184,798,725.00
	c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
	d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
	e. Available Reserves (Lines 1a through 1d)	140,784,218.43	146,024,045.12	184,798,725.00
2.	Expenditures and Other Financing Uses			
	a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	229,544,689.75	286,443,858.10	330,108,224.00
	b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	47,676,005.64	49,407,849.72	54,598,990.00
	c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	277,220,695.39	335,851,707.82	384,707,214.00
3.	County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	50.80%	43.50%	48.00%
	County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**16.90%**	**14.50%**	**16.00%**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2020-21)	38,388,486.60	138,043,612.86	N/A	Met
Second Prior Year (2021-22)	(2,435,079.62)	183,324,740.55	1.30%	Met
First Prior Year (2022-23)	17,214,901.00	183,411,900.00	N/A	Met
Budget Year (2023-24) (Information only)	8,428,979.00	191,298,497.00		

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:

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

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

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

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	343,536,871.00
County Office's Fund Balance Standard Percentage Level:	**0.70%**

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

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

For county offices that serve as the AU of a SELPA (Form MYP, Lines 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? **Yes**

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

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):	52,706,792.00	52,706,792.00	52,706,792.00

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

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

	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)	175,270,296.00	187,063,974.34	N/A	Met
Second Prior Year (2021-22)	211,935,862.00	225,452,460.94	N/A	Met
First Prior Year (2022-23)	214,098,800.00	223,017,382.00	N/A	Met
Budget Year (2023-24) (Information only)	240,232,283.00			

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

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

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

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

Explanation: (required if NOT met)	

8. **CRITERION: Reserves**

STANDARD: Available reserves[1] 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[2]:

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

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

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

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 7A2b) if Criterion 7A, Line 1 is No:	343,536,871.00	337,480,071.00	349,526,363.00
County Office's Reserve Standard Percentage Level:	**2.00%**	**2.00%**	**2.00%**

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)	343,536,871.00	337,480,071.00	349,526,363.00
2.	Plus: Special Education Pass-through (Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)	52,706,792.00	52,706,792.00	52,706,792.00
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	343,536,871.00	337,480,071.00	349,526,363.00
4.	Reserve Standard Percentage Level	2.00%	2.00%	2.00%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	6,870,737.42	6,749,601.42	6,990,527.26
6.	Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**6,870,737.42**	**6,749,601.42**	**6,990,527.26**

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

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

All other data are extracted or calculated.

	Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	184,797,074.00	199,895,625.00	210,149,864.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	23,058,219.00	23,058,219.00	23,058,219.00
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 (Lines B1 thru B7)	207,855,293.00	222,953,844.00	233,208,083.00
9.	County Office's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	60.50%	66.06%	66.72%
	County Office's Reserve Standard (Section 8A, Line 7):	**6,870,737.42**	**6,749,601.42**	**6,990,527.26**
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a.	Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	No
1b.	If Yes, identify the liabilities and how they may impact the budget:	

S2. Use of One-time Revenues for Ongoing Expenditures

1a.	Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:	

S3. Use of Ongoing Revenues for One-time Expenditures

1a.	Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	No
1b.	If Yes, identify the expenditures:	

S4. Contingent Revenues

1a.	Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	No
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:	

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2022-23)	(7,049,267.00)			
Budget Year (2023-24)	(8,857,418.00)	1,808,151.00	25.7%	Not Met
1st Subsequent Year (2024-25)	(16,971,732.00)	8,114,314.00	91.6%	Not Met
2nd Subsequent Year (2025-26)	(8,801,710.00)	(8,170,022.00)	(48.1%)	Not Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2022-23)	0.00			
Budget Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2022-23)	1,516,968.00			
Budget Year (2023-24)	1,504,065.00	(12,903.00)	(.9%)	Met
1st Subsequent Year (2024-25)	1,678,021.00	173,956.00	11.6%	Not Met
2nd Subsequent Year (2025-26)	1,756,352.00	78,331.00	4.7%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers 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 years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

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

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.

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

2. 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.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2023
Leases	0	01/Various	01/56xx/Various	0
Certificates of Participation	7	01/8615	01/56/734x	7,485,000
General Obligation Bonds				
Supp Early Retirement Program	4	01/12/Various	01/12/39xx	1,978,448
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	0
Other Long-term Commitments (do not include OPEB):				
TOTAL:				9,463,448

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Budget Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Leases				
Certificates of Participation	1,372,574	1,372,574	1,374,630	1,375,692
General Obligation Bonds				
Supp Early Retirement Program	494,612	494,612	494,612	494,612
State School Building Loans				
Compensated Absences	702,885	702,885		
Other Long-term Commitments (continued):				
Total Annual Payments:	2,570,071	2,570,071	1,869,242	1,870,304
Has total annual payment increased over prior year (2022-23)?		**No**	**No**	**No**

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?

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

1	Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)	Yes
2.	For the county office's OPEB:	
	a. Are they lifetime benefits?	No
	b. Do benefits continue past age 65?	No

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:

Upon retirement, retirees are given the opportunity to participate in our health & welfare programs by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in fund 17.

3	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	Actuarial	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund	Self-Insurance Fund	Government Fund
		0	4,274,297

4.	OPEB Liabilities	
	a. Total OPEB liability	2,937,380.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00
	c. Total/Net OPEB liability (Line 4a minus Line 4b)	2,937,380.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2022

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
5.	OPEB Contributions			
	a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	0.00	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	0.00	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	180,160.00	171,848.00	183,640.00
	d. Number of retirees receiving OPEB benefits	43.00	43.00	43.00

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

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

1 Does your county office operate any self-insurance programs such as workers' "compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)" — Yes

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

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs	491,960.92
b. Unfunded liability for self-insurance programs	0.00

4. Self-Insurance Contributions

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
a. Required contribution (funding) for self-insurance programs	2,207,885.00	2,207,885.00	2,207,885.00
b. Amount contributed (funded) for self-insurance programs	0.00	0.00	0.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full - time - equivalent(FTE) positions	240.20	238.24	238.24	238.24

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

Negotiations with certificated were settled in 2021-22 as part of a two year agreement.

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5.	Cost of a one percent increase in salary and statutory benefits	408,861		
		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6.	Amount included for any tentative salary schedule increases	0	0	0

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	5,686,860	5,686,860	5,686,860
3.	Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2.	Cost of step & column adjustments	447,474	453,130	458,857
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	529	522	522	5,216

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? **No**

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

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

Negotiations Settled

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits: 558,690

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	**Budget Year** (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2. Total cost of H&W benefits	11,977,195	11,977,195	11,977,195
3. Percent of H&W cost paid by employer	97.8%	97.8%	97.8%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2.	Cost of step & column adjustments	363,665	367,301	370,974
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2022-23)	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	418.8	416.9	416.9	416.9

Management/Supervisor/Confidential

Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
2.	Salary settlement:			
	Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
	Total cost of salary settlement			
	% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits: 705,525

		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
4.	Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	No	No	No
2.	Total cost of H&W benefits	11,489,237	11,489,237	11,489,237
3.	Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2.	Cost of step & column adjustments	382,345	386,168	390,030
3.	Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of other benefits included in the budget and MYPs?	No	No	No
2.	Total cost of other benefits	0	0	0
3.	Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 21, 2023

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

A3. The projected County Operations Grant Average Daily Attendance (ADA) is decreasing in both the prior fiscal years and budget year and not meeting the standard due to the changes in the student population county wide and because this budget includes a decline in ADA in the future years. We continue to anticipate making changes if necessary.

End of County Office Budget Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	259.00	330.00	325.00	332.00	2.00	1.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	583.00	776.00	783.00	820.00	44.00	6.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	842.00	1,106.00	1,108.00	1,152.00	46.00	4.0%
2. District Funded County Program ADA						
a. County Community Schools	2,896.00	2,805.00	2,761.00	2,761.00	(44.00)	-2.0%
b. Special Education-Special Day Class	289.00	289.00	289.00	289.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	31.00	31.00	31.00	31.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,216.00	3,125.00	3,081.00	3,081.00	(44.00)	-1.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,058.00	4,231.00	4,189.00	4,233.00	2.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	421,812.00	405,580.39	405,540.39	405,540.39	(40.00)	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	153.00	99.00	103.00	103.00	4.00	4.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	153.00	99.00	103.00	103.00	4.00	4.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	153.00	99.00	103.00	103.00	4.00	4.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	153.00	99.00	103.00	103.00	4.00	4.0%

Orange County Department of Education
ALL FUND STATEMENT
2023-24 Adopted Budget -vs- 2022-23 Estimated Actuals Budget

	Form 01 General Fund Subfund 0101		Form 10 Special Education Pass-Through Fund Subfund 1010		Form 12 Child Development Fund Subfund 1212		Form 14 Deferred Maintenance Fund Subfund 1414	
	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget
Revenues	347,263,766	335,628,414	54,495,236	53,793,256	50,253,077	50,721,678	1,920,855	1,962,396
Expenditures	328,591,256	342,032,806	54,634,179	52,728,003	50,526,542	51,336,739	2,531,000	5,160,000
Excess / (Deficit)	18,672,510	(6,404,392)	(138,943)	1,065,253	(273,465)	(615,061)	(610,145)	(3,197,604)
Beginning Balance (July 1)	316,940,658	334,096,200	12,358,736	12,219,793	(171,037)	91,731	32,038,994	32,409,584
Transfers / Other Audit Adjustments	(1,516,968)	(1,504,065)	-	-	536,233	523,330	980,735	980,735
Reserves / Ending Balance June 30	334,096,200	326,187,743	12,219,793	13,285,046.00	91,731	-	32,409,584	30,192,715

	Form 17 Special Reserve Fund Subfund 1717		Form 30 State School Building Fund Subfund 3033		Form 35 School Facilities Fund Subfund 3535		Form 40 Capital Outlay Fund (Esplanade) Subfund 4040	
	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget
Revenues	767,391	773,968			3,166,717	43,826	2,651,006	2,648,208
Expenditures	-	-			385,648	175,000	1,340,515	1,463,115
Excess / (Deficit)	767,391	773,968	-	-	2,781,069	(131,174)	1,310,491	1,185,093.00
Beginning Balance (July 1)	25,791,157	26,558,548			357,620	3,138,689	2,648,709	2,584,534
Transfers / Other Audit Adjustments					-	-	(1,374,666)	(1,372,574)
Reserves / Ending Balance June 30	26,558,548	27,332,516	-	-	3,138,689	3,007,515	2,584,534	2,397,053

	Form 56 Debt Service Fund (Esplanade) Subfund 5656		Form 67 Dental Self-Insurance Fund Subfund 6769		TOTAL ALL FUNDS	
	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget	2022-23 Estimated Actuals Budget	2023-24 Adopted Budget
Revenues	17,160	17,609	2,065,941	2,012,985	462,601,149	447,602,340
Expenditures	1,374,666	1,372,574	1,491,630	1,491,630	440,875,436	455,759,867
Excess / (Deficit)	(1,357,506)	(1,354,965)	574,311	521,355	21,725,713	(8,157,527)
Beginning Balance (July 1)	1,249,383	1,266,543	6,782,304	7,356,615	397,996,524	419,722,237
Transfers / Other Audit Adjustments	1,374,666	1,372,574	-	-	-	-
Reserves / Ending Balance June 30	1,266,543	1,284,152	7,356,615	7,877,970	419,722,237	411,564,710

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	42,312,774.00	45,060,359.00	6.5%
2) Federal Revenue		8100-8299	8,991,933.00	8,033,122.00	-10.7%
3) Other State Revenue		8300-8599	2,754,870.00	328,942.00	-88.1%
4) Other Local Revenue		8600-8799	435,659.00	370,833.00	-14.9%
5) TOTAL, REVENUES			54,495,236.00	53,793,256.00	-1.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	54,634,179.00	52,728,003.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,634,179.00	52,728,003.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,943.00)	1,065,253.00	-866.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(138,943.00)	1,065,253.00	-866.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,358,736.00	12,219,793.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,358,736.00	12,219,793.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,358,736.00	12,219,793.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			12,219,793.00	13,285,046.00	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,219,793.00	13,123,090.00	7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	161,956.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		*161,956.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	42,312,774.00	45,060,359.00	6.5%
TOTAL, LCFF SOURCES			42,312,774.00	45,060,359.00	6.5%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	8,991,933.00	8,033,122.00	-10.7%
TOTAL, FEDERAL REVENUE			8,991,933.00	8,033,122.00	-10.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,754,870.00	328,942.00	-88.1%
TOTAL, OTHER STATE REVENUE			2,754,870.00	328,942.00	-88.1%
OTHER LOCAL REVENUE					
Interest		8660	204,412.00	208,877.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	231,247.00	161,956.00	-30.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,659.00	370,833.00	-14.9%
TOTAL, REVENUES			54,495,236.00	53,793,256.00	-1.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	12,252,716.00	8,240,292.00	-32.7%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	42,346,274.00	44,466,500.00	5.0%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	35,189.00	21,211.00	-39.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			54,634,179.00	52,728,003.00	-3.5%
TOTAL, EXPENDITURES			54,634,179.00	52,728,003.00	-3.5%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	42,312,774.00	45,060,359.00	6.5%
2) Federal Revenue		8100-8299	8,991,933.00	8,033,122.00	-10.7%
3) Other State Revenue		8300-8599	2,754,870.00	328,942.00	-88.1%
4) Other Local Revenue		8600-8799	435,659.00	370,833.00	-14.9%
5) TOTAL, REVENUES			54,495,236.00	53,793,256.00	-1.3%
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	54,634,179.00	52,728,003.00	-3.5%
10) TOTAL, EXPENDITURES			54,634,179.00	52,728,003.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(138,943.00)	1,065,253.00	-866.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(138,943.00)	1,065,253.00	-866.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,358,736.00	12,219,793.00	-1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,358,736.00	12,219,793.00	-1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,358,736.00	12,219,793.00	-1.1%
2) Ending Balance, June 30 (E + F1e)			12,219,793.00	13,285,046.00	8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	12,219,793.00	13,123,090.00	7.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	161,956.00	New
GASB 31 Fair Market Value Adjustment	0000	9780		*161,956.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
6500	Special Education	8,976,750.00	9,880,047.00
6546	Mental Health-Related Services	3,243,043.00	3,243,043.00
Total, Restricted Balance		12,219,793.00	13,123,090.00

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	0.0%
2) Federal Revenue		8100-8299	26,286,740.00	16,459,054.00	-37.4%
3) Other State Revenue		8300-8599	23,301,649.00	34,153,335.00	46.6%
4) Other Local Revenue		8600-8799	664,688.00	109,289.00	-83.6%
5) TOTAL, REVENUES			50,253,077.00	50,721,678.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	241,539.00	347,521.00	43.9%
2) Classified Salaries		2000-2999	3,539,374.00	3,948,883.00	11.6%
3) Employee Benefits		3000-3999	2,026,801.00	2,861,088.00	41.2%
4) Books and Supplies		4000-4999	450,449.00	756,418.00	67.9%
5) Services and Other Operating Expenditures		5000-5999	39,249,895.00	39,071,997.00	-0.5%
6) Capital Outlay		6000-6999	794,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,224,484.00	4,350,832.00	3.0%
9) TOTAL, EXPENDITURES			50,526,542.00	51,336,739.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(273,465.00)	(615,061.00)	124.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	536,233.00	523,330.00	-2.4%
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			536,233.00	523,330.00	-2.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			262,768.00	(91,731.00)	-134.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(171,037.00)	91,731.00	-153.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(171,037.00)	91,731.00	-153.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(171,037.00)	91,731.00	-153.6%
2) Ending Balance, June 30 (E + F1e)			91,731.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	91,731.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	*91,731.00*		
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,286,740.00	16,459,054.00	-37.4%
TOTAL, FEDERAL REVENUE			26,286,740.00	16,459,054.00	-37.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	23,301,649.00	34,153,335.00	46.6%
TOTAL, OTHER STATE REVENUE			23,301,649.00	34,153,335.00	46.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	401,920.00	201,020.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	262,768.00	(91,731.00)	-134.9%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			664,688.00	109,289.00	-83.6%
TOTAL, REVENUES			50,253,077.00	50,721,678.00	0.9%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	241,464.00	347,371.00	43.9%
Other Certificated Salaries		1900	75.00	150.00	100.0%
TOTAL, CERTIFICATED SALARIES			241,539.00	347,521.00	43.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,455,110.00	1,622,189.00	11.5%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Clerical, Technical and Office Salaries		2400	2,074,090.00	2,316,656.00	11.7%
Other Classified Salaries		2900	10,174.00	10,038.00	-1.3%
TOTAL, CLASSIFIED SALARIES			3,539,374.00	3,948,883.00	11.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	70,665.00	70,665.00	0.0%
PERS		3201-3202	1,063,394.00	1,203,862.00	13.2%
OASDI/Medicare/Alternative		3301-3302	64,689.00	68,606.00	6.1%
Health and Welfare Benefits		3401-3402	688,643.00	1,393,154.00	102.3%
Unemployment Insurance		3501-3502	21,485.00	9,295.00	-56.7%
Workers' Compensation		3601-3602	94,506.00	100,441.00	6.3%
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	23,419.00	15,065.00	-35.7%
TOTAL, EMPLOYEE BENEFITS			2,026,801.00	2,861,088.00	41.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,177.00	1,500.00	-31.1%
Materials and Supplies		4300	448,272.00	754,918.00	68.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			450,449.00	756,418.00	67.9%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	51,744.00	46,483.00	-10.2%
Dues and Memberships		5300	5,157.00	5,165.00	0.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	191,475.00	168,526.00	-12.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	65,170.00	62,228.00	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	38,934,397.00	38,787,243.00	-0.4%
Communications		5900	1,952.00	2,352.00	20.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,249,895.00	39,071,997.00	-0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	794,000.00	0.00	-100.0%
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			794,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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	4,224,484.00	4,350,832.00	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,224,484.00	4,350,832.00	3.0%
TOTAL, EXPENDITURES			50,526,542.00	51,336,739.00	1.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	536,233.00	523,330.00	-2.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			536,233.00	523,330.00	-2.4%
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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			536,233.00	523,330.00	-2.4%

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	26,286,740.00	16,459,054.00	-37.4%
3) Other State Revenue		8300-8599	23,301,649.00	34,153,335.00	46.6%
4) Other Local Revenue		8600-8799	664,688.00	109,289.00	-83.6%
5) TOTAL, REVENUES			50,253,077.00	50,721,678.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		36,679,784.00	33,675,745.00	-8.2%
2) Instruction - Related Services	2000-2999		8,686,374.00	13,199,262.00	52.0%
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		4,224,484.00	4,350,832.00	3.0%
8) Plant Services	8000-8999		935,900.00	110,900.00	-88.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,526,542.00	51,336,739.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(273,465.00)	(615,061.00)	124.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	536,233.00	523,330.00	-2.4%
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			536,233.00	523,330.00	-2.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			262,768.00	(91,731.00)	-134.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(171,037.00)	91,731.00	-153.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(171,037.00)	91,731.00	-153.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(171,037.00)	91,731.00	-153.6%
2) Ending Balance, June 30 (E + F1e)			91,731.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	91,731.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	*91,731.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	898,335.00	939,876.00	4.6%
5) TOTAL, REVENUES			1,920,855.00	1,962,396.00	2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,406,000.00	1,873,000.00	33.2%
6) Capital Outlay		6000-6999	1,120,000.00	3,282,000.00	193.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,531,000.00	5,160,000.00	103.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(610,145.00)	(3,197,604.00)	424.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	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			980,735.00	980,735.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			370,590.00	(2,216,869.00)	-698.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,038,994.00	32,409,584.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,038,994.00	32,409,584.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,038,994.00	32,409,584.00	1.2%
2) Ending Balance, June 30 (E + F1e)			32,409,584.00	30,192,715.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	25,159,904.00	23,248,391.00	-7.6%
d) Assigned					
Other Assignments		9780	7,249,680.00	6,944,324.00	-4.2%
Deferred Maintenance	0000	9780	*7,249,680.00*		
Deferred Maintenance	0000	9780		*6,944,324.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	659,845.00	674,260.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	238,490.00	265,616.00	11.4%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			898,335.00	939,876.00	4.6%
TOTAL, REVENUES			1,920,855.00	1,962,396.00	2.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	998,000.00	1,425,000.00	42.8%
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	408,000.00	448,000.00	9.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,406,000.00	1,873,000.00	33.2%
CAPITAL OUTLAY					
Land Improvements		6170	100,000.00	200,000.00	100.0%
Buildings and Improvements of Buildings		6200	1,020,000.00	3,082,000.00	202.2%
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			1,120,000.00	3,282,000.00	193.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,531,000.00	5,160,000.00	103.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	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)			980,735.00	980,735.00	0.0%

Description	Function Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,022,520.00	1,022,520.00	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	898,335.00	939,876.00	4.6%
5) TOTAL, REVENUES			1,920,855.00	1,962,396.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,531,000.00	5,160,000.00	103.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,531,000.00	5,160,000.00	103.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(610,145.00)	(3,197,604.00)	424.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	980,735.00	980,735.00	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			980,735.00	980,735.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			370,590.00	(2,216,869.00)	-698.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,038,994.00	32,409,584.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,038,994.00	32,409,584.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,038,994.00	32,409,584.00	1.2%
2) Ending Balance, June 30 (E + F1e)			32,409,584.00	30,192,715.00	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	25,159,904.00	23,248,391.00	-7.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,249,680.00	6,944,324.00	-4.2%
Deferred Maintenance	0000	9780	*7,249,680.00*		
Deferred Maintenance	0000	9780		*6,944,324.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	0.0%
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	767,391.00	773,968.00	0.9%
5) TOTAL, REVENUES			767,391.00	773,968.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			767,391.00	773,968.00	0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			767,391.00	773,968.00	0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,791,157.00	26,558,548.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,791,157.00	26,558,548.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,791,157.00	26,558,548.00	3.0%
2) Ending Balance, June 30 (E + F1e)			26,558,548.00	27,332,516.00	2.9%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,274,297.00	4,274,297.00	0.0%
GASB 45 ARC	0000	9780	*4,274,297.00*		
GASB 45 ARC	0000	9780		*4,274,297.00*	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	22,284,251.00	23,058,219.00	3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	561,751.00	561,874.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	205,640.00	212,094.00	3.1%
TOTAL, OTHER LOCAL REVENUE			767,391.00	773,968.00	0.9%
TOTAL, REVENUES			767,391.00	773,968.00	0.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%

Description	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	767,391.00	773,968.00	0.9%
5) TOTAL, REVENUES			767,391.00	773,968.00	0.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			767,391.00	773,968.00	0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			767,391.00	773,968.00	0.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,791,157.00	26,558,548.00	3.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,791,157.00	26,558,548.00	3.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,791,157.00	26,558,548.00	3.0%
2) Ending Balance, June 30 (E + F1e)			26,558,548.00	27,332,516.00	2.9%
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	4,274,297.00	4,274,297.00	0.0%
GASB 45 ARC	0000	9780	*4,274,297.00*		
GASB 45 ARC	0000	9780		*4,274,297.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	22,284,251.00	23,058,219.00	3.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,094,690.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	72,027.00	43,826.00	-39.2%
5) TOTAL, REVENUES			3,166,717.00	43,826.00	-98.6%
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	25,000.00	25,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	360,648.00	150,000.00	-58.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			385,648.00	175,000.00	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,781,069.00	(131,174.00)	-104.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,781,069.00	(131,174.00)	-104.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,620.00	3,138,689.00	777.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,620.00	3,138,689.00	777.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,620.00	3,138,689.00	777.7%
2) Ending Balance, June 30 (E + F1e)			3,138,689.00	3,007,515.00	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,133,826.00	3,007,515.00	-4.0%
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	4,863.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	*4,863.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) In County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	3,094,690.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,094,690.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	47,599.00	48,689.00	2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	24,428.00	(4,863.00)	-119.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,027.00	43,826.00	-39.2%
TOTAL, REVENUES			3,166,717.00	43,826.00	-98.6%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Materials and Supplies		4300	25,000.00	25,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	47,720.00	150,000.00	214.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,026.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	288,902.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			360,648.00	150,000.00	-58.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			385,648.00	175,000.00	-54.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	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	3,094,690.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	72,027.00	43,826.00	-39.2%
5) TOTAL, REVENUES			3,166,717.00	43,826.00	-98.6%
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		385,648.00	175,000.00	-54.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			385,648.00	175,000.00	-54.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			2,781,069.00	(131,174.00)	-104.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			2,781,069.00	(131,174.00)	-104.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	357,620.00	3,138,689.00	777.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,620.00	3,138,689.00	777.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,620.00	3,138,689.00	777.7%
2) Ending Balance, June 30 (E + F1e)			3,138,689.00	3,007,515.00	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,133,826.00	3,007,515.00	-4.0%
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	4,863.00	0.00	-100.0%
GASB 31 Fair Market Value Adjustment	0000	9780	*4,863.00*		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2022-23 Estimated Actuals	2023-24 Budget
7710	State School Facilities Projects	3,133,826.00	3,007,515.00
Total, Restricted Balance		3,133,826.00	3,007,515.00

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	0.0%
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	2,651,006.00	2,648,208.00	-0.1%
5) TOTAL, REVENUES			2,651,006.00	2,648,208.00	-0.1%
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	17,000.00	17,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	968,515.00	1,091,115.00	12.7%
6) Capital Outlay		6000-6999	355,000.00	355,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,340,515.00	1,463,115.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,310,491.00	1,185,093.00	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,374,666.00	1,372,574.00	-0.2%
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			(1,374,666.00)	(1,372,574.00)	-0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(64,175.00)	(187,481.00)	192.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,648,709.00	2,584,534.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,648,709.00	2,584,534.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,648,709.00	2,584,534.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			2,584,534.00	2,397,053.00	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,584,534.00	2,397,053.00	-7.3%
Esplanade Operational	0000	9780	*2,584,534.00*		
Esplanade Operational	0000	9780		*2,397,053.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	2,577,867.00	2,577,867.00	0.0%
Interest		8660	50,740.00	51,848.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,399.00	11,493.00	-25.4%
Other Local Revenue					
All Other Local Revenue		8699	7,000.00	7,000.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,651,006.00	2,648,208.00	-0.1%
TOTAL, REVENUES			2,651,006.00	2,648,208.00	-0.1%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,000.00	17,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	295,000.00	302,000.00	2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	345,900.00	444,500.00	28.5%
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	327,615.00	344,615.00	5.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			968,515.00	1,091,115.00	12.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	355,000.00	355,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			355,000.00	355,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,340,515.00	1,463,115.00	9.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: Special Reserve Fund From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
From: Special Reserve Fund To: General Fund/CSSF		7612	0.00	0.00	0.0%
From: All Other Funds To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,374,666.00	1,372,574.00	-0.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,374,666.00	1,372,574.00	-0.2%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			(1,374,666.00)	(1,372,574.00)	-0.2%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,651,006.00	2,648,208.00	-0.1%
5) TOTAL, REVENUES			2,651,006.00	2,648,208.00	-0.1%
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		1,340,515.00	1,463,115.00	9.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,340,515.00	1,463,115.00	9.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			1,310,491.00	1,185,093.00	-9.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,374,666.00	1,372,574.00	-0.2%
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			(1,374,666.00)	(1,372,574.00)	-0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			(64,175.00)	(187,481.00)	192.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,648,709.00	2,584,534.00	-2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,648,709.00	2,584,534.00	-2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,648,709.00	2,584,534.00	-2.4%
2) Ending Balance, June 30 (E + F1e)			2,584,534.00	2,397,053.00	-7.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,584,534.00	2,397,053.00	-7.3%
Esplanade Operational	0000	9780	*2,584,534.00*		
Esplanade Operational	0000	9780		*2,397,053.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	0.0%
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	17,160.00	17,609.00	2.6%
5) TOTAL, REVENUES			17,160.00	17,609.00	2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,374,666.00	1,372,574.00	-0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,374,666.00	1,372,574.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,357,506.00)	(1,354,965.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,374,666.00	1,372,574.00	-0.2%
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			1,374,666.00	1,372,574.00	-0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			17,160.00	17,609.00	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,249,383.00	1,266,543.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,383.00	1,266,543.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,249,383.00	1,266,543.00	1.4%
2) Ending Balance, June 30 (E + F1e)			1,266,543.00	1,284,152.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,266,543.00	1,284,152.00	1.4%
Esplanade Debt Service	0000	9780	*1,266,543.00*		
Esplanade Debt Service	0000	9780		*1,284,152.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	12,111.00	12,376.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,049.00	5,233.00	3.6%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,160.00	17,609.00	2.6%
TOTAL, REVENUES			17,160.00	17,609.00	2.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	244,666.00	212,574.00	-13.1%
Other Debt Service - Principal		7439	1,130,000.00	1,160,000.00	2.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,374,666.00	1,372,574.00	-0.2%
TOTAL, EXPENDITURES			1,374,666.00	1,372,574.00	-0.2%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,374,666.00	1,372,574.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,374,666.00	1,372,574.00	-0.2%
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					
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
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)			1,374,666.00	1,372,574.00	-0.2%

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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,160.00	17,609.00	2.6%
5) TOTAL, REVENUES			17,160.00	17,609.00	2.6%
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	1,374,666.00	1,372,574.00	-0.2%
10) TOTAL, EXPENDITURES			1,374,666.00	1,372,574.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B10)			(1,357,506.00)	(1,354,965.00)	-0.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,374,666.00	1,372,574.00	-0.2%
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			1,374,666.00	1,372,574.00	-0.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE(C + D4)			17,160.00	17,609.00	2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,249,383.00	1,266,543.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,383.00	1,266,543.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,249,383.00	1,266,543.00	1.4%
2) Ending Balance, June 30 (E + F1e)			1,266,543.00	1,284,152.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,266,543.00	1,284,152.00	1.4%
Esplanade Debt Service	0000	9780	*1,266,543.00*		
Esplanade Debt Service	0000	9780		*1,284,152.00*	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	0.0%
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	2,065,941.00	2,012,985.00	-2.6%
5) TOTAL, REVENUES			2,065,941.00	2,012,985.00	-2.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,401,630.00	1,401,630.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	90,000.00	90,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,491,630.00	1,491,630.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			574,311.00	521,355.00	-9.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			574,311.00	521,355.00	-9.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,782,304.00	7,356,615.00	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,782,304.00	7,356,615.00	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,782,304.00	7,356,615.00	8.5%
2) Ending Net Position, June 30 (E + F1e)			7,356,615.00	7,877,970.00	7.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,356,615.00	7,822,088.00	6.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	55,882.00	New
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			0.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	153,744.00	157,103.00	2.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	112,197.00	55,882.00	-50.2%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	1,800,000.00	1,800,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,065,941.00	2,012,985.00	-2.6%
TOTAL, REVENUES			2,065,941.00	2,012,985.00	-2.6%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2022-23 Estimated Actuals	2023-24 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,401,630.00	1,401,630.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,401,630.00	1,401,630.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			90,000.00	90,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,491,630.00	1,491,630.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			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+e)			0.00	0.00	0.0%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,065,941.00	2,012,985.00	-2.6%
5) TOTAL, REVENUES			2,065,941.00	2,012,985.00	-2.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,491,630.00	1,491,630.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,491,630.00	1,491,630.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			574,311.00	521,355.00	-9.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			574,311.00	521,355.00	-9.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,782,304.00	7,356,615.00	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,782,304.00	7,356,615.00	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,782,304.00	7,356,615.00	8.5%
2) Ending Net Position, June 30 (E + F1e)			7,356,615.00	7,877,970.00	7.1%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	7,356,615.00	7,822,088.00	6.3%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	55,882.00	New

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

Orange County Department of Education
List of Grants
FISCAL YEAR 2023-24

GRANT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Career Technical Education Incentive (CTEIG)	$1,694,975	State	State of California	Collaborate with industry partners to create meaningful Work Based Learning opportunities for students, the Coordinator works with OCDE's Career Education Office and administrators to manage the CTE Incentive.	OCDE staff to support initiatives
Grand Total	**$ 1,694,975**				

Orange County Department of Education
List of Entitlements
FISCAL YEAR 2023-24

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	$ 45,060,359	State	State of California	To provide services to students age 3-22 with disabilities according to their IEP.	Funds are distributed to districts in the North Orange County SELPA per the Local Plan
American Rescue Plan: Homeless I Program	$ 651,664	Federal	US Department of Education	Authorized in section 2001(b)(q) of the American Rescue Plan Act of 2021. ARP-Homeless Children and Youth funds includes ARP Homeless I Program, supplements the Education for Homeless Children and Youth (EHCY cc3602). Uses of funds may include expenses that are reasonable and necessary to facilitate the identification, enrollment, retention, and educational success of homeless children.	Staff to provide services , such as creating sustainability, systems, and support for Orange County LEA's, Families, Students and Community. Partners with Stand Up for Kids serving needs/gap to support at-risk and homeless youth who are enrolled, or eligible for enrollment, in Orange County schools. Focus on unaccompanied minors, and youth 16-19 services to mentoring, case management, self-sufficiency and housing resources/ Students to be referred by homeless liaisons in five geographic areas.
California Community School Partnership Program - Coordination	$ 50,000	State	California Department of Education	To coordinate county-level governmental, nonprofit community-based organizations, and other external partnerships to support community school.	Funds for OCDE staff
California Community School Program Planning (CCSPP)	$ 20,000	State	State of California	To provide funding to support local educational agencies in the development of a community school implementation plan.	Principal and Administrators time spent towards working on this plan
CALWORKS Stage II Federal, F2AP	$ 1,969,340	Federal	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage II State, G2AP	$ 3,255,697	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage III Federal, F3TO	$ 2,591,801	Federal	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers

CALWORKS Stage III State, G3TO	$ 2,052,542	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CAPP, Capacity	$ 250,553	State	California Department of Social Services	To increase staff capacity in accordance with the purposes established in statue.	Pay staff overtime, recruit staff, purchase equipment or upgrade software needed to support the additional workload.
Classified School Employee	$ 2,880,000	State	State of California	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.	Reimbursement to approved classified employees in Orange County Schools
Commission on Teacher Credentialing (on-going)	$ 20,364	State	State of California	OCDE receives allocation based on the tracking and reporting on the number of OC teachers who are taking courses to be credentialed or certified.	Staff salaries and benefits
Dispute Resolution	$ 17,777	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for Dispute Resolution for students/families with special needs.	Funds training for NOC SELPA Special Education administrators
Early Education Teacher Development (EETDG)	$ 4,203,595	State	California Department of Education	One time funding to increase the number of highly qualified teachers available to serve in either CSPP and TK including increasing the number of credentialed teachers meeting the requirements of Ed Code.	Teachers, school staff, Principals, Administrators overseeing UPK programs
EIR Education Innovation & Research	$ 1,024,827	Federal	US Department of Education	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school young women and Latino students.	OCDE STEM runs the program and provides services to schools.
Elementary & Secondary School Relief fund (ESSER III)	$ 15,439,642	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	OCDE programs
Elementary & Secondary School Relief fund (ESSER III) CCPA	$ 61,003	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	CCPA Schools

B 131

Every Student Succeeds Act Comprehensive Support and Improvement County Office - Plan Development, Implementation & Plan Approval	$ 208,257	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance. Assist with their Site CSI Plan Development and Implementation of their CSI Plan and for the purposes of review and approval of CSI Plans through the CSI prompts in the Local Control and Accountability Plan (LCAP)	Funds are used for OCDE staff salaries to provide services in Plan Development and Implementation and Plan approval.
Every Student Succeeds Act Comprehensive Support and Improvement LEA (CSI LEA)	$ 660,362	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.	Funds are used for ACCESS Schools professional learning
Expanded Learning Opportunities Program (ELO-P) System of Support for Expanded Learning (SSEL)	$ 238,623	State	US Department of Education Office of Elementary and Secondary Education & State of California	Provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade	Salaries and Benefits for OCDE staff in STEM Group
Federal Alternative Payment Program, Coronavirus Response and Relief Supplemental Appropriations, CAPP CRRSA	$ 7,819,176	Federal	California Department of Social Services	To provide funding for childcare and development programs in Orange County	Pay to childcare providers
Federal Mental Health	$ 505,318	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for students with IEP's that need Mental Health Services.	Distributed to NOC SELPA according to the SELPA Plan
Federal Preschool	$ 197,699	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide services to children age 3-5 years of age with disabilities.	Distributed to elementary districts within the NOC SELPA
Foster Youth Direct Services (AB 130)	$ 725,625	State	California Department of Education	To provide direct services to foster youth, including but not limited to: tutoring, mentoring, counseling, and direct interventions addressing reengagement, learning recovery, educational case management or advocacy, postsecondary preparation and matriculation, and the social and emotional needs of pupils in foster care enrolled in kindergarten or grades one to twelve, inclusive.	Foster Youth students

Foster Youth Services Countywide Programs	$ 1,063,847	State	California Department of Education	To provide countywide coordination services for foster youth services.	Provides salaries and benefits for OCDE staff that collaborate with Social Services and County Courts
General Alternative Payment Program	$ 20,982,011	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
IDEA Local Assistance Part B	$ 7,961,937	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	Funds are distributed to districts in the NOC SELPA based on count of students with disabilities
IDEA Local Assistance Part B-Parentally Placed ISP	$ 19,053	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	These funds are set aside for students who are in private schools within the NOC SELPA
In Person Instruction (IPI)	$ 2,886,730	State	California Department of Education	For consistent purpose with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.	OCDE programs
Inclusive Early Education Expansion Program (IEEEP)	$ 259,761	State	California Department of Education	To provide individualized and necessary supports to enable children with disabilities to meet high expectation within the ELC settings.	Knott and Mann Elementary Schools (Centralia School Districts)

B 133

K16 Collaborative Program	$ 3,626,000	State	California Department of General Service	OCDE will lead a collaborative of K-12 and college/university partners to successfully develop and implement articulated occupational pathways.	OCDE staff and Anaheim Union, Fullerton Joint, Huntington Beach Union, Brea Olinda Unified, Capistrano Unified, GGUSD, Irvine Unified, Laguna Beach, Los Alamitos, Newport-Mesa, OUSD, PYLUSD, SVUSD, SAUSD, TUSD, 3 Regional ROPs, Colleges: Coastline, Cypress, Fullerton, GWC, Orange Coast, Saddleback, Santa Ana, Santiago, Irvine Valley, CSUF, UCI
Learning Communities for School Success Program: Cohort 5	$ 77,850	State	California Department of Education	To provide funds to combat chronic absenteeism among the student populations for ACCESS and Special Education	OCDE programs
Local Planning Council (Federal = $161,550, State = $10,747)	$ 172,297	State & Federal	Early Education Division	To provide funds to coordinate child care needs within Orange County.	Funds are used for OCDE staff salaries and benefits
Lottery Funding	$ 793,498	State	State of California	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.	Unrestricted funds are held for one-time expenditures and restricted funds are for instructional materials for student programs
Mandated Costs	$ 804,103	State	State of California	To provide funding for services that are state mandates.	This is funding that is used for one-time expenditures for instructional purposes decided by Superintendent

Mckinney-Vento	$	265,458	Federal	US Department of Education Office of Elementary and Secondary Education	To provide funds for any schools within Orange County that needs assistance under the McKinney-Vento Homeless Education Assistance Act.	Staff to provide services , such as professional development and technical assistance to all local homeless liaisons from districts. Partners with Homeless Outreach Promoting Educational Success (HOPE) Collaborative is a partnership between the OCDE and County of Orange Homeless Prevention, Orange County School districts, community-based organizations, faith-based community, law enforcement, and shelter and housing service providers. provides in-kind services and bus passes
Model Curriculum	$	452,260	State	California Department of Education	Collaborate with other COEs to develop history-science and cultural curriculum and carry out an extensive statewide process of educator and community outreach.	OCDE staff and Santa Clara COE, University of Berkeley, University of Irvine, Riverside COE, San Bernardino COE, Los Angeles COE
Model Curriculum Project Supplemental	$	9,980,188	State	California Department of Education	Provide funds to assist educators in teaching about history and cultural curriculum and carry out an extensive statewide process of educator and community partnerships	OCDE Staff, UCI, UC Berkeley, Santa Clara COE, Riverside COE, San Bernardino COE, LACOE, and Community Partners.
Multi-Tiered Support System (MTSS)	$	-	State	State of California	Developing an evidence-based curriculum for schools to enhance the ability of educators to utilize strategies that are culturally relevant, responsive and appropriate for understanding and addressing classroom/school behaviors that undermine or disrupt the learning environment. Prepare, pilot and implement the program.	Butte and Regional County Coordinators, Scholars and educators. Pilot Program includes sub agreements to Center Joint USD, Fort Bragg, Madera USD, Moronga USD, Oroville USD, Pittsburg USD and Pomona US. The Coaching Team includes sub agreements to Butte COE, Contra Costa COE, Madera COE, Mendocino COE, Los Angeles COE, Sacramento COE, and San Bernardino COE.

Orange County School Threat Assessment & Response-STOP Act	$ 27,667	Federal	Department of Justice	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.	Districts, School Staff, Teachers, Administrators
Part C, Early Education (Federal Revenue)	$ 401,107	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide coordinated services for preschool age children.	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Part C, Early Education (State Revenue)	$ 95,525	State	State of California	To provide coordinated services for preschool age children.	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Preschool Staff Development	$ 2,222	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funds for Professional development for teachers and administrators for preschool students with disabilities.	Funds are distributed to NOC SELPA for training opportunities for participating districts
Quality Counts California Quality Rating & Improvement System Block (QCC QRIS) - 23/24	$ 555,677	Federal	US Department of Health and Human Services Administration for Children and Families	Quality Start OC provides professional learning opportunities to teachers (coaching for administrators and teachers). Services include program validations, assessments and rating, technical assistance, community to practices.	Staff to provide coaching for administrators and teachers (open to all OC early educators). Private programs (non-state funded programs)
Quality Rating Information System (CSPP QRIS) - 23/24	$ 2,958,415	State	State of California	To support Early Learning Child Development contracted early learning and care programs and increase the number of low income children in high quality state preschool and early migrant programs.	Reimburses for certification trainings and professional development to preschool teachers

B 136

Science, Technology, Engineering, Arts, and Mathematics (STEAM)	$	115,000	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, knowledge of Next Generation Science Standards.	OCDE staff salaries and benefits
State Mental Health	$	395,275	State	State of California	Funds for mental health services specifically for students with disabilities and incorporated into their IEP.	Most funds are pass thru to the NOC SELPA some funds are expended for students in ACCESS and Special Schools
Systems of Support for Expanded Learning	$	264,200	State & Federal	US Department of Education Office of Elementary and Secondary Education & State of California	Provides technical assistance to all After School Education and Safety, 21st Century Community learning Centers.	Salaries and Benefits for OCDE staff
Title I Part A	$	3,767,686	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students between ages 5-17 in group homes, homeless youth population.	Provide tutors, books and supplies to students in ACCESS to help low - achieving students in high poverty schools
Title I, Part D, Delinquent	$	1,345,028	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students who are neglected, delinquent or at-risk between the ages of 5-17 connected to Juvenile justice system.	Provide tutors to improve educational opportunities for students
Title II - Teacher Quality, Part A	$	60,440	Federal	US Department of Education Office of Elementary and Secondary Education	To increase academic achievement of all students by improving teacher and principal quality.	For professional development for teachers in ACCESS
Title III, LEP - Part A	$	110,594	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency.	OCDE staff salaries and benefits

Title IV, Part A	$	214,384	Federal	US Department of Education Safe and Healthy Student	To ensure that English learners including immigrants meet attain English Language proficiency.	Transfer funds to Title III for staffing
Tobacco Use Prevention Education (TUPE)- Admin CTALF Prop 99	$	140,403	State	State of California	To provide leadership, training, administrative oversight, training, and technical assistance to LEAs for planning and implementing TUPE Programs.	Funding for OCDE staff and provide funding for participating districts for conference registrations, supplies and materials and instructional consultants
Tobacco Use Prevention Education (TUPE)- Admin. CTAT Prop 56	$	116,112	State	State of California	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs.	Funding for OCDE staff, printing of materials for workshops, instructional consultants, general supplies
Tobacco-Use Prevention Education Capacity Building Provider	$	2,414,921	State	State of California	To create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access resources.	Majority is sub-agreements to participating districts, OCDE staff share funding with Tulare County Office of Education
TUPE Use Prevention Education Tier 2	$	2,062,992	State	State of California	The purpose of the TUPE program is to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through tobacco-specific, research-validated educational instruction and activities that build knowledge as well as social skills and youth development assets. Collaboration with community-based tobacco control programs is an integral part of program planning. The school, parents, and the larger community must be involved in the program so that students will be aware of a cohesive effort and concern for their health and, consequently, their ability to succeed in school.	Serving Admin, teachers, and students in ACCESS, Santa Ana, Buena Park, Fountain Valley, Garden Grove, Huntington Beach City, Laguna Beach , Ocean View, Saddleback Valley, Tustin, and Westminster

B 138

Universal Pre- Kindergarten Planning & Implementation	$ 382,033	State	California Department of Education/ Office of Finance & Budget	Funds are to share resources and guidance for local education agencies and partners to use in preparations for the implementation of UPK in California	Educators, LEA's and partners, practitioners
Workforce Development	$ 835,953	State	California Department of Public Health	To establish, expand, training, and sustain a response-ready public health workforce at STLT levels.	Funding for County Offices to comply with existing and future guidance from the HHS Secretary regarding control of the spread of COVID-19
Workforce Pathways	$ 467,016	State & Federal	Early Education Division	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.	Funding for OCDE administration and teachers working with the Workforce Pathway program
Grand Total	**$ 155,981,867**				

B 139

Orange County Department of Education
List of Contracts
FISCAL YEAR 2023-24

CONTRACT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Alcohol, Drug Abuse Prevention Services (LYNK)	$ 600,000	Federal	County of Orange Health Care Agency	To educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.	OCDE staff to provide trainings, general supplies
CalHope	$ 220,000	Local	Sacramento County Office of Education	To support OC school-based leadership teams to establish and integrate SEL in schools	OCDE staff to support and facilitate County CoP. 7 OC Districts will receive monies for implementation.
CalHOPE Statewide Support Project	$ 225,000	Local	Sacramento County Office of Education	The Project will create a mental health safety net for youth by providing social emotional learning and crisis counseling training through existing educational hubs and CoPs.	Develop, convene and facilitate an optional SEL/MTSS Community of Practice (CoP) to deepen SEL/MTSS integration amongst COEs, Focal Schools, and other CA educators.
California Community School Partnership Program - Regional Technical Assistance School Partnership	$ 946,748	Local	San Diego County Office of Education	To provide technical assistance to community schools such as to mitigate the academic and social impacts that affect local communities, improve school responsiveness to student and family needs, and organize school and community resources to address barriers in learning.	Funds for OCDE staff, consultants, evaluation, and workshops.
California Preschool Instructional Network (C.P.I.N.)	$ 358,000	Federal	Sacramento County Office of Education	Provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school.	San Diego COE 40%, OCDE 60%
Comprehensive Literacy School Development (CLSD)	$ 777,568	Local	San Diego County COE, San Bernardino COE	To support an early childhood education program that promotes literacy-rich environments	Serve children from birth through grade twelve, with an emphasis on disadvantaged children, including children living in poverty, English learners, and children with disabilities.
District Support Professional Training	$ 780,287	State	California Department of Education	SDP training program certifies those working with developmentally disabled adults through local regional centers.	OCDE staff and short term to provide services and training workshops

B 140

Educational Support or Dependent Youth	$	474,031	Federal	OC Social Services	Funds to be used for the educational support for the foster youth population throughout Orange County. The program goal is to increase school stability and support transitions, strengthen the resolve and ability of Foster Youth to participate in early childhood education, complete elementary and secondary education requirements, obtain a high school diploma, and develop educational or vocational goals beyond high school. The funding in this contract is contingent upon receiving FYS funding from the State and is to Match the staffing FTE's at 30%.	OCDE staff to provide services to foster youth
Friday Night Live	$	575,000	Federal	County of Orange Health Care Agency	Give advisor stipends to districts that are paid directly to each chapter advisor by their district office. Program provides Alcohol and Other Drug prevention services: actively recruit and support youth participation in prevention services provided; maintain documentation (record of procedures, copies of literature, descriptions of measures taken). OCFNLP staff provide assistance and support for chapter development and campaign/project/activity implementation.	Provide services for participating districts. Chapters (students & advisors), Districts that FNL serve: 1. AUHSD 2. BOUSD 3. BPSD 4. CUSD 5. FJUHSD 6. FSD 7. GGUSD 8. HBUHSD 9. OUSD 10. SVUSD 11. WSD
Improve and Maximize Programs so all Children Thrive (IMPACT)	$	1,014,001	Local	Children & Families Commission of Orange County/ thru First 5 Ca. - Riverside County	In alignment with Prop 10, 2019 F5CA Strategic Plan, and F5CA's North Star & Audacious Goal, the purpose id to expand access to the QCC Quality rating and Improvement System (QRIS) and resources for center and home-based ELC educators serving high-need communities and populations not already receiving quality support. Eliminating barriers to participation and prioritizing children's well being, workforce engagement and well-being, family engagement, and multilingual learners (MLL).	OCDE staff for trainings and support, stipends for participants, technical Support and trainings to preschool site staff, parents, Coaches and administrators
Intervention & Regional Capacity Building	$	96,000	Local	San Diego County Office of Education	Providing services for LEA in support of Title III Technical Assistance for improvement regional 9. OCDE will continue its work with LEAs within its county as it pertains to Title III.	OCDE administration working with LEA's.

B 141

K-12 School-Based Mental Health Services: Educational Activities	$ 544,954	Local	County of Orange Health Care Agency	Provides Educational services that seek to support and engage the school community at large, including but not limited to school staff, students and their family and caregivers to promote timely access to mental health programs and increase school staff, students and their family and caregivers ability to navigate these resources.	OCDE staff to provide services with some funds allocated to student programs (film contest) Peer guidance groups
K12 Strong Workforce Coordinator	$ 130,000	State	Rancho Santiago Community College District	Administration for Coordinator implement a regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.	OCDE administration
K12 Strong Workforce Program	$ 3,892,382	State	Rancho Santiago Community College District	Advancing Career Counseling in Orange County, building CTE Dual Enrollment in OC, Creating Industry Certification opportunities for OC students, Designing Career-Based Student leadership, enhancing career education pedagogies, forming Orange County integrated pathway teams, and heightening work-based learning in OC.	OCDE staff and sub-agreements with participating districts
Mental Health Student Services Act (MHSSA)	$ 2,211,990	Local	Orange County Health Care Agency Lead Original Source: Mental Health Services Oversight & Accountability Commission	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.	Will be used for OCDE staff to provide services.
Multi-Lingual Learner	$ 135,098	Local	New Venture Fund	Ensuring students retain their home language while increasing their skill set, developing better language literacy, and prepare them for academic success.	The EBC Multilingual TOOLKit will be offered with GLAD training for Pre-Kindergarten through grade 3 teachers.
Share our Strength (SOS)	$ 40,000	Local	Share Our Strength	An anti-hunger, non-profit organization, will partner with OCDE to expand breakfast participation	Fullerton School District & Tustin Unified School District

Social Determinants of Health	$ 507,000	Local	Orange County United Way	To improve lives of underserved and multicultural communities in Orange County by advancing health equity, access, and wellness through a collective, responsive, and unified approach	Funds for school and district administrators to establish infrastructure for 7 WellSpaces, mental health services
Special Education Audiologist	$ 349,974	Local	Various OC SELPA/districts	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.	OCDE staff to provide services
Special Education Medi-Cal/MAA	$ 2,010,408	Local	Department Health Care Services	LEA Medi-Cal Billing Option Program funds are reimburse for services rendered, and are not considered federal dollars upon receipt by the school. The funds are restricted in their use and must supplement, not supplant, existing services.	Reimbursement for OCDE staffing
Special Education Parent Infant Education Support (PIES)	$ 341,142	Local	District Billing/Reimbursement program	Program provides early intervention services to infants, ranging from birth to three years of age, with hearing impairments.	Program provides Parent Infant Education and Support Program to ABC USD SELPA, Anaheim Elementary SELPA, Garden Grove SELPA, Greater Anaheim SELPA, and North Orange County SELPA.
Truancy Response Program	$ 400,000	State	County of Orange	OCDE will collaborate with the Boys & Girls Clubs of Garden Grove who have contracted with the County of Orange District Attorney/Public Administrator for Truancy Response Program Services. OCDE will extend the services provided by the Boys & Girls Clubs of Garden Grove though December 2021. The Truancy Response Program (TRP) focuses on family education, support and resources to reduce truancy.	Administration at Boys & Girls Clubs of Garden Grove
Underage Drinking Prevention Project	$ 3,000	Local	Tulare County Office of Education	Provides funding to support training and resources to develop a countywide underage drinking prevention project	Funding for the Orange County Youth Council to support their training and resources to develop a countywide underage drinking prevention project.
Grand Total	**$ 16,632,583**				

B 143

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2024

Object	Description	PRELIMINARY 1	CURRENT BUDGET -	Enc To Date	- Actual To Date	= Balance	% Used
4399	HOLDING						
011814	COURIER SERVICE-JPA/PLANT MAIN	16,890.00	0.00	0.00	0.00	0.00	0 %
012114	CTYWD FSTR YTH SRV/SUP INST	48,578.00	0.00	0.00	0.00	0.00	0 %
012484	ACCESS - TITLE I / GUIDANCE	38,294.00	0.00	0.00	0.00	0.00	0 %
012681	ACCESS - TITLE I / INSTR	36,459.00	0.00	0.00	0.00	0.00	0 %
012682	ACCESS-TITLE I GRP HOME/INSTR	5,968.00	0.00	0.00	0.00	0.00	0 %
012683	ACCESS - TITLE I / SUP INSTR	4,925.00	0.00	0.00	0.00	0.00	0 %
012684	ACCESS-TITLEI GRP HOME/SP INST	10,014.00	0.00	0.00	0.00	0.00	0 %
013004	CAFETERIA-REIM./FOOD SERVICES	38,789.00	0.00	0.00	0.00	0.00	0 %
013327	EISS/SEED SVCS - INST SUPR	5,915.00	0.00	0.00	0.00	0.00	0 %
013877	CATERING/FOOD SERVICE	25,144.00	0.00	0.00	0.00	0.00	0 %
014043	MEDI-CAL (MAA) REIMB/SCL ADMIN	6,625.00	0.00	0.00	0.00	0.00	0 %
014046	MEDI-CAL (MAA) REIMB/SCL ADMIN	15,515.00	0.00	0.00	0.00	0.00	0 %
014159	FEDERAL PRESCHOOL GRANT/SE	718.00	0.00	0.00	0.00	0.00	0 %
014161	PRESCHOOL LOCAL ENTITLMNT/SE	2,028.00	0.00	0.00	0.00	0.00	0 %
014422	SPED INFANT DHH/INSTR	7,567.00	0.00	0.00	0.00	0.00	0 %
014456	SPELLING COMPETITION/SUP INST	1,786.00	0.00	0.00	0.00	0.00	0 %
014756	ACADEMIC PENTATHLON 6TH GR-SI	5,351.00	0.00	0.00	0.00	0.00	0 %
014771	ACADEMIC DECATHLON 9-12-SUP IN	11,624.00	0.00	0.00	0.00	0.00	0 %
014812	ED.OF HOMELESS CHLD PROGRAM/SI	12,669.00	0.00	0.00	0.00	0.00	0 %
014818	TITLE III-LEP/INST.STAFF.DEV.	5,944.00	0.00	0.00	0.00	0.00	0 %
015515	SPECIAL SCH ADMIN./SUP INSTR	1,408,043.00	0.00	0.00	0.00	0.00	0 %
015547	IDEA B LOCAL ASSISTANCE/INSTR	16,044.00	0.00	0.00	0.00	0.00	0 %
015638	LOCAL ASSISTANCE/INSTR	32,081.00	0.00	0.00	0.00	0.00	0 %
015664	NOC REGIONALIZED SERV/ADMIN	14,297.00	0.00	0.00	0.00	0.00	0 %
015728	NOC EARLY START C LA/SI	257.00	0.00	0.00	0.00	0.00	0 %
015921	SPEC LOCAL ASSIST/SUP INSTR	4,995.00	0.00	0.00	0.00	0.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	22,455.00	0.00	0.00	0.00	0.00	0 %
016784	EDUCATION SUPPRT DEPNDT YTH/SI	23,658.00	0.00	0.00	0.00	0.00	0 %
016863	ACCESS-TITLE I GRP HOME/ISD	30,956.00	0.00	0.00	0.00	0.00	0 %
017173	AUDIOLOGIST SELPA/SPEEC	2,434.00	0.00	0.00	0.00	0.00	0 %
017204	LDNG YTH AWAY FR NEG CHOIC/SI	26,380.00	0.00	0.00	0.00	0.00	0 %
017543	TRANSPORTATION/PUPIL TRANS	13,433.00	0.00	0.00	0.00	0.00	0 %
017653	LOCAL CONTROL ACCT PLAN CM/INS	226,305.00	0.00	0.00	0.00	0.00	0 %
017654	LOCAL CONTROL ACCT PLAN CM/SI	796,528.00	0.00	0.00	0.00	0.00	0 %
017655	LOCAL CONTROL ACCT PLAN CM/SA	1,019,105.00	0.00	0.00	0.00	0.00	0 %

B 144

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2024

Object	Description	PRELIMINARY 1	CURRENT BUDGET -	Enc To Date	-	Actual To Date	=	Balance	% Used
017656	LOCAL CONTROL ACCT PLAN	2,319,901.00	0.00	0.00		0.00		0.00	0 %
017954	CTE INCENTIVE GRANT CTEp/SI	17,124.00	0.00	0.00		0.00		0.00	0 %
017969	CTE INCENTIVE GRANT ACCESS/SI	5,987.00	0.00	0.00		0.00		0.00	0 %
017970	CTE INCENTIVE GRANT SP ED/SI	6,981.00	0.00	0.00		0.00		0.00	0 %
018257	IMPACT/SI	50,095.00	0.00	0.00		0.00		0.00	0 %
018335	ITINERANT SRVICES VIS IMP/INST	2,793.00	0.00	0.00		0.00		0.00	0 %
018362	INDIR SVC HOMELESS YOUTH/OI	1,607.00	0.00	0.00		0.00		0.00	0 %
018364	OTHR NEGLECTD/DELINQUENT SRV/I	4,408.00	0.00	0.00		0.00		0.00	0 %
018404	SCHOOL READINESS COLLBRTIVE/SI	757.00	0.00	0.00		0.00		0.00	0 %
018654	CTE INCENTIVE GRANT SP ED/GC	4,799.00	0.00	0.00		0.00		0.00	0 %
018671	SHARE OUR STRENTH/SUP INST	2,824.00	0.00	0.00		0.00		0.00	0 %
018694	ACESS-TITLEI PARENT ENG LEA/SI	42,167.00	0.00	0.00		0.00		0.00	0 %
018770	CPIN NETWORK/SI	9,309.00	0.00	0.00		0.00		0.00	0 %
018776	K12SCHL-BSD MNTL HLTH:ED ACT/S	21,540.00	0.00	0.00		0.00		0.00	0 %
018868	MENTAL HEALTH STDNT SRVC ACT/S	122,504.00	0.00	0.00		0.00		0.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	6,531.00	0.00	0.00		0.00		0.00	0 %
018928	IEEEP INCL ERLY LRN EXP PRG/SA	2,871.00	0.00	0.00		0.00		0.00	0 %
018946	K12 STRONG WORKFORCE CTEp/SI	17,124.00	0.00	0.00		0.00		0.00	0 %
018949	TUPE T2 CONSORTIUM PROP 56/SI	27,323.00	0.00	0.00		0.00		0.00	0 %
018976	DIRECT SUPPORT PROFSSNL TRN/SI	13,536.00	0.00	0.00		0.00		0.00	0 %
019000	ACCESS STATE MENTAL HLTH6546/A	11,307.00	0.00	0.00		0.00		0.00	0 %
019066	SPECIAL EDUCATION MEDI-CAL/IN	20,073.00	0.00	0.00		0.00		0.00	0 %
019079	K12 STRONG WORKFORCE B/SI	34,655.00	0.00	0.00		0.00		0.00	0 %
019096	QUALITY COUNTS CA QRIS/SI	23,231.00	0.00	0.00		0.00		0.00	0 %
019154	ACADEMIC PENTATHALONS/SUP	9,091.00	0.00	0.00		0.00		0.00	0 %
019327	ACC-DIRECT SVC HMLSS YOUTH/OI	17,321.00	0.00	0.00		0.00		0.00	0 %
019330	ACCESS TITLE I INSTRUCTION/IN	21,137.00	0.00	0.00		0.00		0.00	0 %
019331	ACCS-TI INST LBRY COMM SCL/M	14,824.00	0.00	0.00		0.00		0.00	0 %
019332	ACCS-TI INST LBRY INST SCL/M	4,810.00	0.00	0.00		0.00		0.00	0 %
019388	LCSSP COHORT 5/SI	4,799.00	0.00	0.00		0.00		0.00	0 %
019411	ENVIRONMENTAL FIELD STUDY/INST	23,742.00	0.00	0.00		0.00		0.00	0 %
019414	ENVIRONMENTAL FIELD STUDY/S I	47,804.00	0.00	0.00		0.00		0.00	0 %
019430	EBC MULTILINGUAL LEARNER/SI	1,987.00	0.00	0.00		0.00		0.00	0 %
019437	FOSTER YOUTH DIRECT SVC GRT/SI	26,288.00	0.00	0.00		0.00		0.00	0 %
019485	FOSTER YTH DIR SVC POST SEC/SI	8,763.00	0.00	0.00		0.00		0.00	0 %
019496	MTSS A/SUP INST	8,856.00	0.00	0.00		0.00		0.00	0 %

Object	Description	PRELIMINARY 1	CURRENT BUDGET -	Enc To Date	- Actual To Date	= Balance	% Used
019613	COMP LITERACY SCHL DVLP GRNT/S	18,480.00	0.00	0.00	0.00	0.00	0 %
019646	CALHOPE/SI	5,069.00	0.00	0.00	0.00	0.00	0 %
019653	MODEL CURRICULUM CGMC/SI	1,545.00	0.00	0.00	0.00	0.00	0 %
019654	MODEL CURRICULUM HHCSMC/SI	1,545.00	0.00	0.00	0.00	0.00	0 %
019655	MODEL CURRICULUM VAREMC/SI	1,545.00	0.00	0.00	0.00	0.00	0 %
019679	REGIONAL K-16 COLLABORATIVE/SI	10,623.00	0.00	0.00	0.00	0.00	0 %
019702	CCSPP CA COMM SCHL PRT PRG/SI	5,569.00	0.00	0.00	0.00	0.00	0 %
019719	ESSA CSI-COE PLAN APPROVAL/SI	5,002.00	0.00	0.00	0.00	0.00	0 %
019725	ARTS MUSIC INST MTRL ACCESS/IN	671,935.00	0.00	0.00	0.00	0.00	0 %
019750	CalHOPE STATEWIDE SEL/SI	11,139.00	0.00	0.00	0.00	0.00	0 %
019753	MODEL CURRICULUM PRJ SPL CG/SI	50,568.00	0.00	0.00	0.00	0.00	0 %
019756	MODEL CURRICULUM PRJSPL HHCS/S	50,568.00	0.00	0.00	0.00	0.00	0 %
019759	MODEL CURRICULUM PRJSPL VARE/S	50,568.00	0.00	0.00	0.00	0.00	0 %
019782	PROJECT SUNSHINE/SI	141,038.00	0.00	0.00	0.00	0.00	0 %
019784	MAA 23/24/OGA	39,869.00	0.00	0.00	0.00	0.00	0 %
019785	MAA 23/24/OGA	13,289.00	0.00	0.00	0.00	0.00	0 %
019797	CA COMM SCL PRTNSHP PRG:CORD/S	33,260.00	0.00	0.00	0.00	0.00	0 %
4399	**HOLDING ACCOUNT/CONTINGENCY**	**8,008,255.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0 %**
	Total for: 4300	8,008,255.00	0.00	0.00	0.00	0.00	0 %
	Total for: 4000	**8,008,255.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0 %**

B 146

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 6-1-2023

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source			Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
In-Person Instruction (IPI) *AB 86* (State funds)	U	Y	7422	4157	Revenue 019029 Instruction 019030 AdmSuprt 019031 Health 019032 Opertions 019033 Indirect 019034	Expenditure Deadline: September 30, 2024	Funds may be used for any purpose consistent with providing in-person instruction, including: • COVID-19 testing • Cleaning • PPE • Ventilation and other school site upgrades • Salaries for certificated or classified employees providing in-person instruction or services l Social and mental health support services	$4,342,974	$0	$4,342,974	$763,358	$0	$3,579,616
Expanded Learning Opportunities (ELO) *AB 86* (State Funds)	F	N	7425	4158, CCPA 4174	Revenue 019035 Instruction 019036 AdmSuprt 019037 Health 019038 Opertions N/A Indirect N/A CCPA Revenue 019070 Instruction 019071 AdmSuprt 019072	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Community learning hubs – includes access to technology and connectivity • Support to help credit deficient pupils graduate • Additional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs *Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).*	$3,758,929	$112,154	$3,871,083	$2,371,637	$122,293	$1,377,153
Expanded Learning Opportunities *AB 86* (State Funds) Paraprofessionals Only	F	N	7426	4159, CCPA tbd	Revenue 019039 Instruction 019040 AdmSuprt 019041 Health N/A Opertions N/A Indirect N/A	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Community learning hubs – includes access to technology and connectivity • Support to help credit deficient pupils graduate • Additional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs	$785,631	$17,933	$803,564	$803,564		$0
GEER II *CRRSA Act* Used for ELO (Federal Funds) Equitable Services Required			3217	4211 CCPA 4207	Revenue 019481 Instruction 019482 AdmSuprt 018483 Health Opertions Indirect 099484	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: ▫ Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided ▫ Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies ▫ Integrated pupil supports – health, counseling, mental health services, social and emotional learning ▫ Community learning hubs - includes access to technology and connectivity ▫ Support to help credit deficient pupils graduate ▫ Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials ▫ Training for school staff - social emotional helathm, academic needs ▫ *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.* ▫ *Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).*	$275,456	$7,885	$283,341	$33,184		$250,157

B 147

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 6-1-2023

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source			Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER II *CRRSA Act* (Federal Funds) Equitable Services NOT Required	U	Y	3212	4160	Revenue 019042 Instruction 019043 AdmSuprt 019044 Health 019045 Opertions 019046 Indirect 019047	March 13, 2020 – September 30, 2023	Same as ESSER I Fund (CARES Act): Calls out "additional" LEA allowable uses of funds, such as: • Addressing learning loss • Preparing schools for reopening • Testing, repairing, and upgrading projects to improve air quality in school buildings. *Note: These are permitted under the CARES Act as well. Just not called out like they are in CRRSA. Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$9,422,278	$0	$9,422,278	$7,470,093	$700,271	$1,251,914
ESSER II *CRRSA Act* Used for ELO (Federal Funds) Equitable Services NOT Required	U	Y	3216	4210	Revenue 019477 Instructin 019478 AdmSup 019479 Indirect 019480	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided Learning supports – tutoring or similar small group instruction, learning recovery programs, Integrated pupil supports – health, counseling, mental health services, social and emotional learning Community learning hubs – includes access to technology and connectivity Support to help credit deficient pupils graduate Training for school staff – social-emotional health, academic needs Training for school staff – social-emotional health, academic needs Note: *Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.* Note: 85 percent of expenditures are required to be related to providing in-person	$1,200,198	$34,356	$1,234,554	$138,117	$0	$1,096,437
ESSER III *ARP Act* (Federal Funds) Equitable Services Not Required	F	Y	3213	4209 = 80%	Revenue 019461 Instruct 019462 AdmSup 019463 Health Opertions Indirect 019464	March 13, 2020 – September 30, 2024	Same as ESSER I and II Funds. Calls out an "additional" LEA allowable use of funds: • Developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to maintain the health and safety of students, educators, and other staff. *Note: This is permitted under the CARES Act and the CRRSA Act as well. Just not called out like it is in ARP.* An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through intentions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups. *NOTE: preliminary allocation of $21,121,339 with 20% for resource 3314 to address the learning loss requirement portion of ESSER III funds.* *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$16,944,582	$0	$16,944,582	$134,507	$4,668	$16,805,407
ESSER III ARP Act (Federal Funds)	F	Y	3214	4215 = 20%	Revenue Instruction Indirect	March 13, 2020 – September 30, 2024	20% for resource 3314 to address the learning loss requirement portion of ESSER III funds. An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through intentions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.	$4,236,145		$4,236,145	$10,000	$0	$4,226,145

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 6-1-2023

Template created by the CDE with Orange Co Dept of Education data/funding

Funding Source			Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER III Used for ELO ***ARP Act*** **(Federal Funds) Equitable Services Not Required**	U	Y	3218	4209 CCPA - pending	Revenue 019469 Instructin 019470 AdmSup 019471 Indirect 019472 CCPA- pending	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: ☐ Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided ☐ Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies ☐ Integrated pupil supports – health, counseling, mental health services, social and emotional learning ☐ Community learning hubs - includes access to technology and connectivity ☐ Support to help credit deficient pupils graduate ☐ Additional academic services -- diagnostic assessments, intensive instruction, additional instructional materials ☐ Training for school staff - social emotional helathm, academic needs ☐ Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000. ☐ Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).	$782,389	$22,396	$804,785	$0	$0	$804,785
ESSER III ***ARP Act*** **Used for ELO (Federal Funds) Equitable Services Not Required**	U	Y	3219	4209 CCPA - pending	Revenue 019473 Instructin 019474 AdmSup 019475 Indirect 019476	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: ☐ Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided ☐ Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies ☐ Integrated pupil supports – health, counseling, mental health services, social and emotional learning ☐ Community learning hubs - includes access to technology and connectivity ☐ Support to help credit deficient pupils graduate ☐ Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials ☐ Training for school staff - social emotional helathm, academic needs ☐ Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000. ☐ Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).	$1,348,705	$38,607	$1,387,312	$1,032	$0	$1,386,280
COVID Mitigation for Counties (CEOs)	F	Y	7430	4197	Revenue 019391 Instructin 019392 AdmSup 019393 Indirect 019394	July 1, 2021 – June 30, 2023	Funding allocated to county offices of education (COEs) based on the 2019-20 average daily attendance of pupils attending County Community Schools established pursuant to Education Code (EC) 1981, Juvenile Court Schools established pursuant to EC 48645, and charter schools established pursuant to EC Section 47605.5. Funds may be used for any purpose consistent with providing in-person instruction.	$17,361,600	$0	$17,361,600	$5,188,945	$34,162	$12,138,493
Special Education Dispute Prevention and Dispute Resolution Apportionmnt	F	Y	6536	AltEd 4198, SpSch 4199	Alt Ed 019395,019396, 019397 SpSchs 019398, 019399, 019400	July 1, 2020 – June 30, 2023	Funds are to be used to support local educational agencies (LEAs) in conducting dispute prevention and voluntary dispute resolution activities to prevent and resolve special education disputes resulting from school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to September 1, 2021, inclusive.	$85,094	$0	$85,094	$42,634	$0	$42,460
Special Education Funding Learning Recovery Support Apportionmnt	F	Y	6537	AltEd 4181, SpSch 4182	Alt Ed 019347, 019348 SpSchs 019345,019346	July 1, 2020 – June 30, 2023	Funds are to be used to provide learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to Septemebr 1, 2021, inclusive.	$382,923	$0	$382,923	$64,139	$0	$318,784

B 149

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 6-1-2023

Template created by the CDE with Orange Co Dept of Education data/funding

Funding Source			Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
SB 117 COVID 19 LEA Response (State Funds)	F	Y	7388	4090	Revenue 018859 Instruction N/A AdmSuprt 018860 Health N/A Opertions N/A Indirect 018861	no timeline	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: • Activities to address needs related to the response to COVID-19. • Purchasing educational technology, • Planning for long term closures, • Training and supplies for sanitation, • Summer school and after school programs, • Other activities to continue school operations and employment of existing staff	$118,367	$0	$118,367	$2,207	$0	$116,160
ESSER I CARES Act (Federal Funds) Equitable Services Required	U	Y	3210	4151	Revenue 018909 Instruction 018910 AdmSuprt 018911 Health 018912 Opertions 018913 Indirect 018914	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: • Coordination with public health, • Activities to address unique needs of low-income students, children with disabilities, English learners, foster youth, and other vulnerable student populations. • Purchasing educational technology, • Planning for long term closures, • Training and supplies for sanitation, • Mental health support, • Summer school and after school programs, • Funds for principals to address local needs • Other activities to continue school operations and employment of existing staff *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$2,379,302	$0	$2,379,302	$2,379,302	$0	$0
GEER I CARES Act (Federal Funds) Used for LLMF Equitable Services Required	U	Y	3215	4152	Revenue 018915 Instruction 018916 AdmSuprt 018917 Health N/A Opertions 018919 Indirect 018920	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Learning supports – before/after school programs focused on addressing learning loss. • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials • Devices or connectivity • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Professional development • School breakfast and lunch programs • Health and safety/public health – testing, PPE, cleaning supplies *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000 .*	$358,809	$0	$358,809	$358,809	$0	$0
Coronavirus Relief Fund (CRF) CARES Act (Fedral Funds) Used for LLMF	F	N	3220	4153, CPA 4155	Revenue 018896 Instruction 018900 AdmSuprt 018899 Health 018901 Opertions 018907 Indirect N/A CCPA Revenue 018897 AdmSuprt 018898	March 1, 2020 – May 31, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Facilitating distance earning • Personnel & services diverted to a different use • COVID-19 testing & contract tracing • Food programs • Medical expenses • PPE • Improve telework for employees *Note: Since these are federal funds, they are subject to certain federal requirements, including that the cost be unbudgeted and result due to COVID-19 (e.g., cannot be used for planned salaries unrelated to COVID-19).*	$6,823,273	$17,961	$6,841,234	$6,841,234	$0	$0

B 150

ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 6-1-2023

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source			Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
General Fund SB 98/820 (State Funds) Used for LLMF	F	Y	7420	4154, CCPA 4156	Revenue 018921 Instruction 018922 AdmSuprt 018923 Health N/A Opertions 018925 Indirect 018924 CCPA Revenue 018908 AdmSuprt 018926	July 1, 2020 – June 30, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Learning supports – before/after school programs focused on addressing learning loss. • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials • Devices or connectivity • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Professional development • School breakfast and lunch programs • Health and safety/public health – testing, PPE, cleaning supplies	$902,075	$22,048	$924,123	$924,123	$0	$0
							TOTAL	$71,508,730	$273,340	$71,782,070	$27,526,885	$861,394	$43,393,791

B 151

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the Superintendent of Public Instruction:

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

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

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

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

Signed ________________ Date of Meeting: June 21, 2023

Clerk/Secretary of the Governing Board

(Original signature required)

For additional information on this certification, please contact:

Name:	Gabriel Hsu
Title:	Coordinator, Risk Management
Telephone:	(714) 966-4059
E-mail:	Ghsu@ocde.us

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,824,908.00	(269,908.00)	8,555,000.00	244,666.00	1,130,000.00	7,669,666.00	1,160,000.00
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	474,446.00	(267,272.00)	207,174.00	2,265,886.00	989,224.00	1,483,836.00	494,612.00
Net Pension Liability	202,322,394.00	(81,004,254.00)	121,318,140.00			121,318,140.00	
Total/Net OPEB Liability	3,966,510.00	(543,204.00)	3,423,306.00	287,391.00	225,371.00	3,485,326.00	
Compensated Absences Payable	2,374,798.00	0.00	2,374,798.00	250,000.00	0.00	2,624,798.00	0.00
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	217,963,056.00	(82,084,638.00)	135,878,418.00	3,047,943.00	2,344,595.00	136,581,766.00	1,654,612.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

B 153

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	330,108,224.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,110,434.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,904,106.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	44,560,162.00
5. Interfund Transfers Out	All	9300	7600-7629	1,516,968.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,742,859.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	38,072,137.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				91,796,232.00
D. Plus additional MOE expenditures: 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				220,201,558.00
Section II - Expenditures Per ADA				**2022-23 Annual ADA/Exps. Per ADA**
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				1,352.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				162,870.97

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	162,814,034.23	162,307.63
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	162,814,034.23	162,307.63
B. Required effort (Line A.2 times 90%)	146,532,630.81	146,076.87
C. Current year expenditures (Line I.E and Line II.B)	220,201,558.00	162,870.97
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 17,758,660.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 158,467,533.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 11.21%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) — 13,945,427.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) — 9,991,540.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	979,860.94
6. Facilities Rents and Leases (portion relating to general administrative offices only)	
(Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	624,839.35
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,541,667.29
9. Carry-Forward Adjustment (Part IV, Line F)	77,692.28
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,619,359.57
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,504,827.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	111,602,909.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,993,205.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,509,742.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,006,648.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	3,292,447.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,761,093.06
12. Facilities Rents and Leases (all except portion relating to general administrative offices)	
(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	5,509,002.65
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	45,488,058.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	272,667,931.71
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.37%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	9.40%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	25,541,667.29
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	30,476.60
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.35%) times Part III, Line B19); zero if negative	77,692.28
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.35%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	77,692.28
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	77,692.28

Approved indirect cost rate:	9.35%
Highest rate used in any program:	9.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,001,794.00	280,668.00	9.35%
01	3025	1,194,116.00	111,650.00	9.35%
01	3182	86,474.00	8,085.00	9.35%
01	3183	251,277.00	23,494.00	9.35%
01	3212	3,369,301.00	315,028.00	9.35%
01	3213	239,737.00	22,415.00	9.35%
01	3305	97,905.00	9,154.00	9.35%
01	3308	18,017.00	1,403.00	7.79%
01	3310	1,331,848.00	124,526.00	9.35%
01	3315	60,778.00	5,681.00	9.35%
01	3345	2,222.00	206.00	9.27%
01	3385	561,038.00	52,456.00	9.35%
01	3395	25,040.00	2,340.00	9.35%
01	4035	2,315.00	216.00	9.33%
01	4123	197,205.00	18,439.00	9.35%
01	4127	8,127.00	760.00	9.35%
01	4201	2,260.00	211.00	9.34%
01	4203	279,020.00	26,088.00	9.35%
01	5310	757,732.00	70,847.00	9.35%
01	5630	242,760.00	22,698.00	9.35%
01	5632	527,780.00	49,347.00	9.35%
01	5634	47,564.00	4,447.00	9.35%
01	5810	2,269,534.00	212,200.00	9.35%
01	6010	149,571.00	13,985.00	9.35%
01	6128	180,684.00	16,894.00	9.35%
01	6211	5,551.00	519.00	9.35%
01	6266	345,498.00	32,303.00	9.35%
01	6331	76,872.00	7,188.00	9.35%
01	6333	86,019.00	8,043.00	9.35%
01	6355	712,349.00	66,604.00	9.35%
01	6371	130,986.00	12,248.00	9.35%
01	6387	1,183,585.00	110,665.00	9.35%
01	6388	4,589,958.00	429,161.00	9.35%
01	6500	43,937,924.00	4,097,292.00	9.33%
01	6536	79,158.00	7,400.00	9.35%
01	6537	338,878.00	31,684.00	9.35%
01	6546	468,586.00	43,814.00	9.35%
01	6680	128,398.00	12,005.00	9.35%

01	6685	106,184.00	9,928.00	9.35%
01	6690	1,040,652.00	97,301.00	9.35%
01	6695	653,823.00	61,133.00	9.35%
01	7085	131,122.00	12,260.00	9.35%
01	7311	1,588.00	148.00	9.32%
01	7366	1,026,942.00	96,019.00	9.35%
01	7368	489,717.00	45,788.00	9.35%
01	7412	259,931.00	24,304.00	9.35%
01	7413	124,383.00	11,630.00	9.35%
01	7422	5,294.00	494.00	9.33%
01	7430	5,637,202.00	527,075.00	9.35%
01	7435	216,800.00	20,271.00	9.35%
01	7810	7,126,755.00	666,379.00	9.35%
01	9010	16,987,096.00	1,135,229.00	6.68%
12	5035	462,711.00	43,263.00	9.35%
12	5050	17,287,983.00	1,612,526.00	9.33%
12	5055	66,432.00	6,211.00	9.35%
12	5061	2,332,841.00	218,121.00	9.35%
12	5062	2,764,196.00	258,452.00	9.35%
12	5160	1,616,046.00	151,100.00	9.35%
12	6040	12,049,291.00	1,126,608.00	9.35%
12	6041	3,025,290.00	282,802.00	9.35%
12	6042	1,908,465.00	178,441.00	9.35%
12	6045	9,828.00	919.00	9.35%
12	6053	327,154.00	30,589.00	9.35%
12	6054	507,084.00	47,412.00	9.35%
12	6106	155,966.00	14,583.00	9.35%
12	6123	40,002.00	3,740.00	9.35%
12	6127	2,670,769.00	249,717.00	9.35%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	10,549,591.00		3,177,522.00	13,727,113.00
2. State Lottery Revenue	8560	270,814.00		76,334.00	347,148.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		10,820,405.00	0.00	3,253,856.00	14,074,261.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	86,980.00		92,247.00	179,227.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		19,498.00	19,498.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		86,980.00	0.00	111,745.00	198,725.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	10,733,425.00	0.00	3,142,111.00	13,875,536.00

D. COMMENTS:

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

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

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)		412,239.39	0.00%	412,239.39	0.00%	412,239.39
(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	120,621,469.00	5.33%	127,055,099.00	4.60%	132,900,906.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,769,458.00	3.94%	4,957,375.00	3.29%	5,120,472.00
4. Other Local Revenues	8600-8799	85,723,422.00	1.92%	87,368,709.00	1.65%	88,809,266.00
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	(11,386,873.00)	70.12%	(19,371,705.00)	-7.66%	(17,888,439.00)
6. Total (Sum lines A1 thru A5c)		199,727,476.00	0.14%	200,009,478.00	4.47%	208,942,205.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,117,773.00		35,190,757.00
b. Step & Column Adjustment				460,337.00		489,152.00
c. Cost-of-Living Adjustment				1,612,647.00		1,488,988.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,117,773.00	6.26%	35,190,757.00	5.62%	37,168,897.00
2. Classified Salaries						
a. Base Salaries				41,861,720.00		43,864,847.00
b. Step & Column Adjustment				272,051.00		285,472.00
c. Cost-of-Living Adjustment				1,731,076.00		1,540,148.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,861,720.00	4.79%	43,864,847.00	4.16%	45,690,467.00
3. Employee Benefits	3000-3999	37,272,301.00	3.69%	38,646,718.00	3.37%	39,950,548.00
4. Books and Supplies	4000-4999	17,148,191.00	-3.83%	16,491,156.00	2.00%	16,820,979.00
5. Services and Other Operating Expenditures	5000-5999	36,206,015.00	2.54%	37,126,408.00	2.41%	38,022,950.00
6. Capital Outlay	6000-6999	2,620,989.00	0.00%	2,620,989.00	0.00%	2,620,989.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	37,545,805.00	6.75%	40,081,687.00	7.67%	43,155,669.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,997,627.00)	-0.12%	(14,980,336.00)	2.41%	(15,340,890.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	523,330.00	33.24%	697,286.00	11.23%	775,617.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		191,298,497.00	4.41%	199,739,512.00	4.57%	208,865,226.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		8,428,979.00		269,966.00		76,979.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		240,232,283.00		248,661,262.00		248,931,228.00
2. Ending Fund Balance (Sum lines C and D1)		248,661,262.00		248,931,228.00		249,008,207.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740					
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	63,794,188.00		48,965,603.00		38,788,343.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	184,797,074.00		199,895,625.00		210,149,864.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		248,661,262.00		248,931,228.00		249,008,207.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	184,797,074.00		199,895,625.00		210,149,864.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750			0.00		0.00
b. Reserve for Economic Uncertainties	9789	23,058,219.00		23,058,219.00		23,058,219.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		207,855,293.00		222,953,844.00		233,208,083.00

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.

We do not use this form. We have our own Multi-Year projection report. The data from our own Multi-Year is used to complete the SACS form MYP.

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	7,009,043.00	3.94%	7,285,199.00	3.29%	7,524,882.00
2. Federal Revenues	8100-8299	32,220,404.00	-46.53%	17,229,208.00	-24.36%	13,032,143.00
3. Other State Revenues	8300-8599	27,346,492.00	-4.47%	26,123,944.00	0.61%	26,282,956.00
4. Other Local Revenues	8600-8799	57,938,126.00	1.32%	58,701,565.00	2.60%	60,225,215.00
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	11,386,873.00	-9.56%	10,298,496.00	47.80%	15,220,954.00
6. Total (Sum lines A1 thru A5c)		135,900,938.00	-11.97%	119,638,412.00	2.21%	122,286,150.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,325,424.00		27,261,169.00
b. Step & Column Adjustment				365,923.00		378,930.00
c. Cost-of-Living Adjustment				569,822.00		1,135,611.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,325,424.00	3.55%	27,261,169.00	5.56%	28,775,710.00
2. Classified Salaries						
a. Base Salaries				28,198,750.00		27,981,338.00
b. Step & Column Adjustment				79,415.00		177,958.00
c. Cost-of-Living Adjustment				265,815.00		970,246.00
d. Other Adjustments				(562,642.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,198,750.00	-0.77%	27,981,338.00	4.10%	29,129,542.00
3. Employee Benefits	3000-3999	30,715,776.00	4.94%	32,231,874.00	2.76%	33,122,969.00
4. Books and Supplies	4000-4999	19,597,514.00	-39.70%	11,818,086.00	-6.20%	11,085,793.00
5. Services and Other Operating Expenditures	5000-5999	32,357,313.00	-24.78%	24,340,640.00	-0.62%	24,190,640.00
6. Capital Outlay	6000-6999	2,425,585.00	0.00%	2,425,585.00	0.00%	2,425,585.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	990,482.00	-10.87%	882,790.00	0.00%	882,790.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,646,795.00	-7.78%	9,818,342.00	2.54%	10,067,373.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		152,238,374.00	-9.52%	137,740,559.00	2.12%	140,661,137.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(16,337,436.00)		(18,102,147.00)		(18,374,987.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		93,863,917.00		77,526,481.00		59,424,334.00
2. Ending Fund Balance (Sum lines C and D1)		77,526,481.00		59,424,334.00		41,049,347.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	77,526,481.00		59,424,334.00		41,049,347.00
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)		77,526,481.00		59,424,334.00		41,049,347.00
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.

We do not use this form. We have our own Multi-Year projection report. The data from our own Milty-Year is used to complete the SACS form MYP. The adjustment is for the projection of a reduction in short term salaries.

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)		412,239.39	0.00%	412,239.39	0.00%	412,239.39
(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	127,630,512.00	5.26%	134,340,298.00	4.53%	140,425,788.00
2. Federal Revenues	8100-8299	32,220,404.00	-46.53%	17,229,208.00	-24.36%	13,032,143.00
3. Other State Revenues	8300-8599	32,115,950.00	-3.22%	31,081,319.00	1.04%	31,403,428.00
4. Other Local Revenues	8600-8799	143,661,548.00	1.68%	146,070,274.00	2.03%	149,034,481.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(9,073,209.00)	-70.60%	(2,667,485.00)
6. Total (Sum lines A1 thru A5c)		335,628,414.00	-4.76%	319,647,890.00	3.62%	331,228,355.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,443,197.00		62,451,926.00
b. Step & Column Adjustment				826,260.00		868,082.00
c. Cost-of-Living Adjustment				2,182,469.00		2,624,599.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,443,197.00	5.06%	62,451,926.00	5.59%	65,944,607.00
2. Classified Salaries						
a. Base Salaries				70,060,470.00		71,846,185.00
b. Step & Column Adjustment				351,466.00		463,430.00
c. Cost-of-Living Adjustment				1,996,891.00		2,510,394.00
d. Other Adjustments				(562,642.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	70,060,470.00	2.55%	71,846,185.00	4.14%	74,820,009.00
3. Employee Benefits	3000-3999	67,988,077.00	4.25%	70,878,592.00	3.10%	73,073,517.00
4. Books and Supplies	4000-4999	36,745,705.00	-22.96%	28,309,242.00	-1.42%	27,906,772.00
5. Services and Other Operating Expenditures	5000-5999	68,563,328.00	-10.35%	61,467,048.00	1.21%	62,213,590.00
6. Capital Outlay	6000-6999	5,046,574.00	0.00%	5,046,574.00	0.00%	5,046,574.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,536,287.00	6.30%	40,964,477.00	7.50%	44,038,459.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,350,832.00)	18.64%	(5,161,994.00)	2.16%	(5,273,517.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,504,065.00	11.57%	1,678,021.00	4.67%	1,756,352.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
11. Total (Sum lines B1 thru B10)		343,536,871.00	-1.76%	337,480,071.00	3.57%	349,526,363.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(7,908,457.00)		(17,832,181.00)		(18,298,008.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		334,096,200.00		326,187,743.00		308,355,562.00
2. Ending Fund Balance (Sum lines C and D1)		326,187,743.00		308,355,562.00		290,057,554.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	77,526,481.00		59,424,334.00		41,049,347.00
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	63,794,188.00		48,965,603.00		38,788,343.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	184,797,074.00		199,895,625.00		210,149,864.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		326,187,743.00		308,355,562.00		290,057,554.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	184,797,074.00		199,895,625.00		210,149,864.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	23,058,219.00		23,058,219.00		23,058,219.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		207,855,293.00		222,953,844.00		233,208,083.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		60.50%		66.06%		66.72%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2023-24 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
North Orange County SELPA (MM)						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		52,706,792.00		52,706,792.00		52,706,792.00
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)		343,536,871.00		337,480,071.00		349,526,363.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		343,536,871.00		337,480,071.00		349,526,363.00
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)		343,536,871.00		337,480,071.00		349,526,363.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,870,737.42		6,749,601.42		6,990,527.26
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,870,737.42		6,749,601.42		6,990,527.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA:	30-10306-0000000 Orange County Department of Education	
Selected SELPA:	MM	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
MM	North Orange	

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(65,170.00)	0.00	(4,224,484.00)				
Other Sources/Uses Detail					0.00	1,516,968.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	65,170.00	0.00	4,224,484.00	0.00				
Other Sources/Uses Detail					536,233.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,374,666.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,374,666.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	65,170.00	(65,170.00)	4,224,484.00	(4,224,484.00)	2,891,634.00	2,891,634.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(62,228.00)	0.00	(4,350,832.00)				
Other Sources/Uses Detail					0.00	1,504,065.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	62,228.00	0.00	4,350,832.00	0.00				
Other Sources/Uses Detail					523,330.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,372,574.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,372,574.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	62,228.00	(62,228.00)	4,350,832.00	(4,350,832.00)	2,876,639.00	2,876,639.00		