

Del Norte County Office of Education
Unaudited Actual Fund Balance Recap
2024-25

General Fund

	2022/23	2023/24	2024/25
Revenues/Transfers In/Other Sources	9,594,068.71	9,209,534.55	9,809,917.16
Expenditures/Transfers Out/Other Uses	9,169,548.40	9,202,123.30	9,809,452.60
	424,520.31	7,411.25	464.56
Beginning Fund Balance	5,126,470.24	5,550,990.55	5,558,401.80
Ending Fund Balance	5,550,990.55	5,558,401.80	5,558,866.36

COMPONENTS OF ENDING FUND BALANCE

Reserve for Prepaid Expenditures

- - -

Legally Restricted Reserve

Forest Reserve		3,000.00	3,000.00
6018 Student Supp & Enrich Block Grnt		54,540.00	52,298.07
6057 Universal PK Impl Grant COE	90,000.00	87,987.66	84,047.75
6230 California Clean Energy Jobs Act	114,023.00	114,023.00	114,023.00
6266 Educator Effectiveness	8,558.78	-	-
6300 Lottery Instructional Materials	2,099.33	2,940.41	4,225.47
6331 CA Comm Schools Part Prog Planning		130,059.31	99,898.02
6332 CA Comm Schools Part Prog Imp		137,596.53	255,460.66
6333 CA Comm Schools Part Prog Coord		41,248.68	233,657.30
6383 Golden State Pathways Program			89,053.47
6620 Reversing Opioid Overdose		4,645.00	9,366.00
6762 Arts Music Instruction Blk Grant	26,383.50	-	-
6770 Prop 28 Arts/Music 23-24	-	5,323.00	8,051.75
7399 LCFF Equity Multiplier		114,209.00	143,118.04
7412 A-G Success Grant	75,000.00	-	-
7413 A-G Learning Loss Mitg Grant	75,000.00	75,000.00	-
7435 Learning Rec Emerg Blk Grant	65,347.00	-	-
7800 Teacher Residency Cap Grant	169,256.80	148,612.77	130,634.11
7825 Dept Health Care Access (HCAI)			640,603.43
7850 RTAC			123,072.71
7861 Ethnic Studies	818.00	818.00	818.00
7870 School Health Demo Project	100,000.00	103,105.88	2,868.83
7900 Child & Youth Behavioral Health Initiative		250,000.00	447,477.37
9150 Comm Redevelopment	253.68	553.96	553.96
9602 Arts & Creativity Initiative	11,026.42	11,026.42	11,026.42
9604 CalAware	44,903.53	-	-
9606 Lrng Comm Sch Success HCOE	42,038.05	-	-
9611 CalHOPE	6,725.47	-	-
9612 WDPH Personnel Grant	88,487.28	-	-
9613 Educator Workforce Inv Grant	13,792.94	2,472.30	2,472.30
9615 CalHOPE 3.0		185,707.93	-
9625 Cal-MSCS			58,632.40
9641 Student Behav Health Incentive	664,999.54	583,205.12	72,555.35
9645 LearnAccSystGrant (LCOE)	71,725.93	10,000.32	10,000.32
9660 MenHlthServOvrComm	226,084.32	-	109,816.21
9670 GreaterOutdoorAcc&Learn	631,132.27	424,612.23	235,545.21
8150 Routine Restricted Maintenance			750.00
	2,691,987.49	2,490,687.52	2,940,026.15

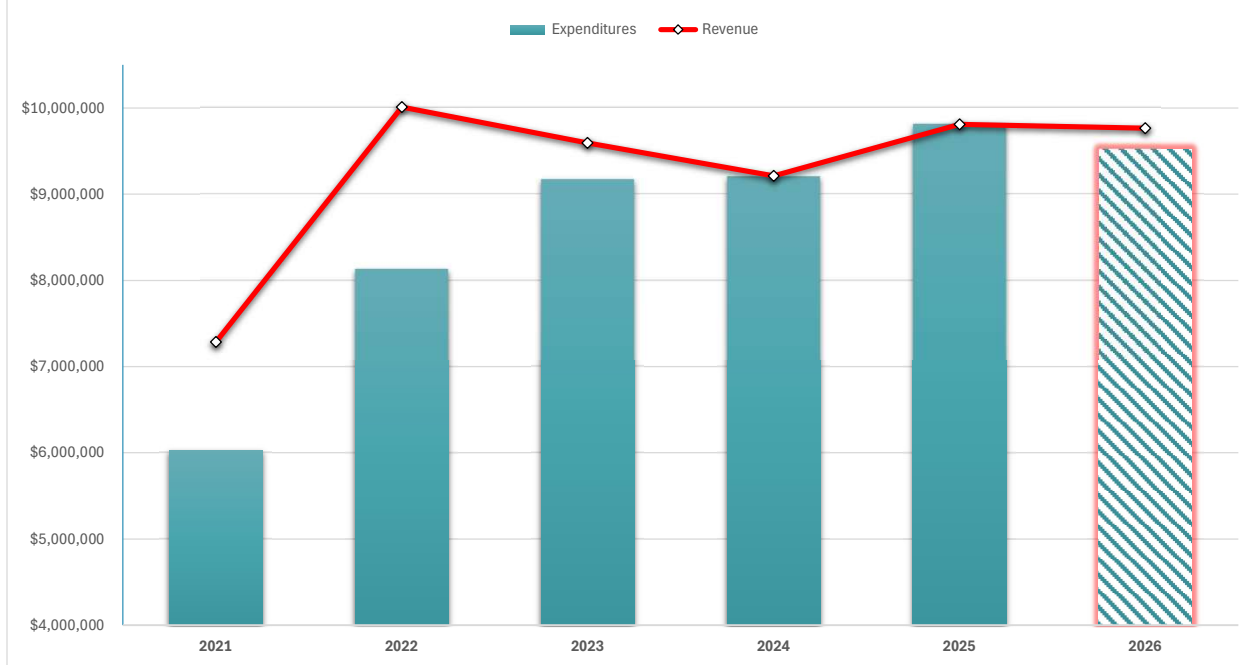
Other Reserve

100 Humboldt Area Foundation Grant	4,275.93	4,275.93	4,275.93
200 ROP House Construction	27,636.37	-	-
238 First 5 Impact 2020	7,569.60	8,581.72	-
239 First 5 Reg 1 HUB Grant	4,007.16	5,233.53	-
241 SCOE BS PD	-	-	-
245 S. H Cowell Foundation Board	120,000.00	19,010.68	63,338.70
250 Indian Ed Act - Tolowa		10,021.18	50,000.00
255 Tolowa Nation - SOS Sunset			11,013.12

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260 Tolowa Nation - ACE Project			15,240.84
920 Yurok Demonstration Grant	30,385.46	30,385.46	30,385.46
1100 Lottery Unrestricted	41,542.21	42,937.95	-
1400 Education Protection Act	805,323.60	242,996.08	-
	1,040,740.33	363,442.53	174,254.05
<u>Reserve for Economic Uncertainties (5%)</u>	458,477.42	460,106.00	490,473.00
<u>Assigned Reserve</u>			
860 HR 2389 Federal Facilities and One Time Cash Flow Reserve	788,792.64	878,194.15	869,904.68
Additional Reserve for Projected Deficit		1,443,480.10	
Additional Reserve for Anticipated Decline in Revenues			808,462.53
Investment for Safety & Security (SRO, Truancy Officer, Upgrades)			450,000.00
			2,128,367.21
<u>Undesignated Unrestricted Reserve</u>	570,992.67	285,934.03	-

County 5-Year Actuals - Comparison

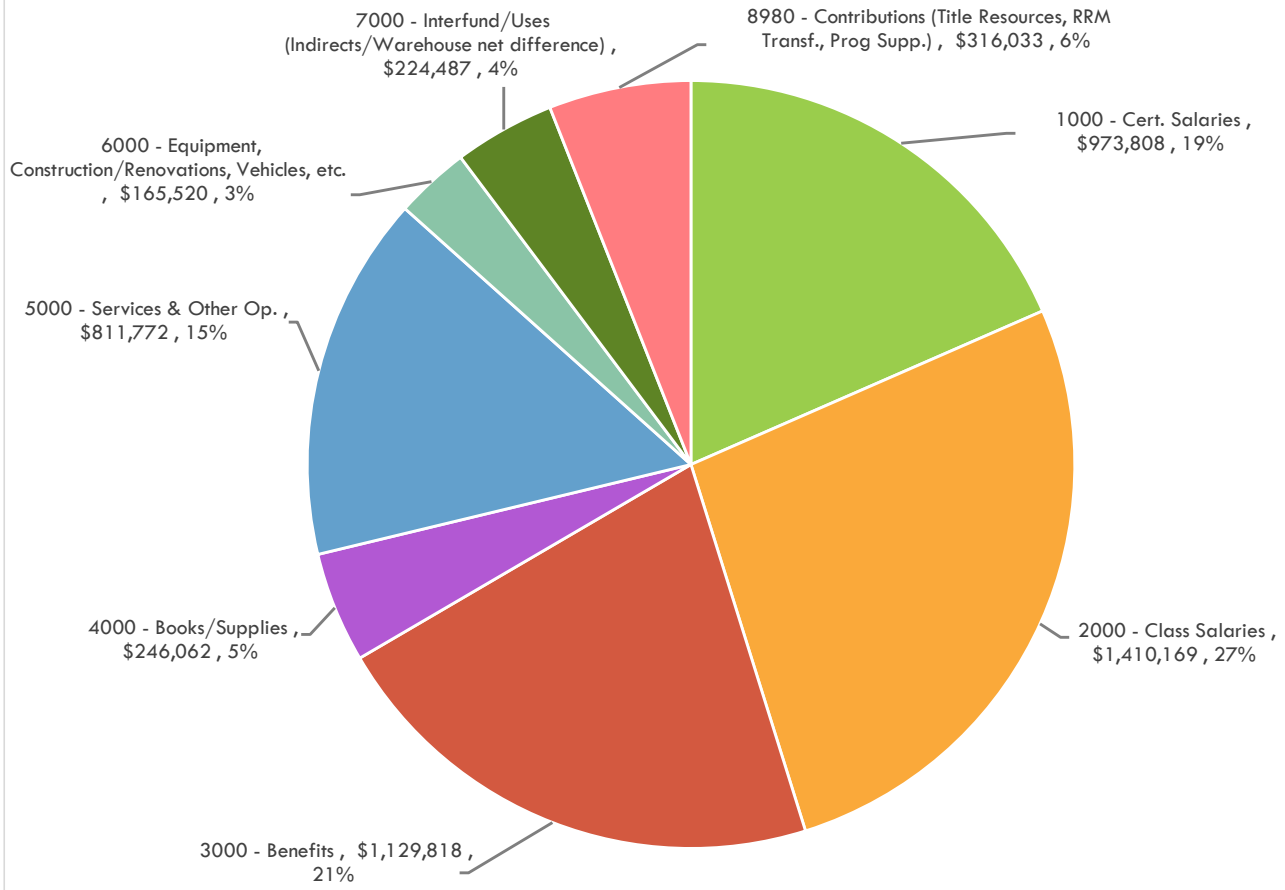


Fund 02 - County

YE	Expenditures	Revenue
2021	\$ 6,022,873.41	\$ 7,285,626.75
2022	\$ 8,130,732.94	\$ 10,010,779.48
2023	\$ 9,169,548.40	\$ 9,594,068.71
2024	\$ 9,202,123.30	\$ 9,209,534.55
2025	\$ 9,809,452.60	\$ 9,809,917.16
2026	\$ 9,518,604.00	\$ 9,762,096.00

Adopted Budget

2024-25 UNRESTRICTED EXPENDITURES BY OBJECT



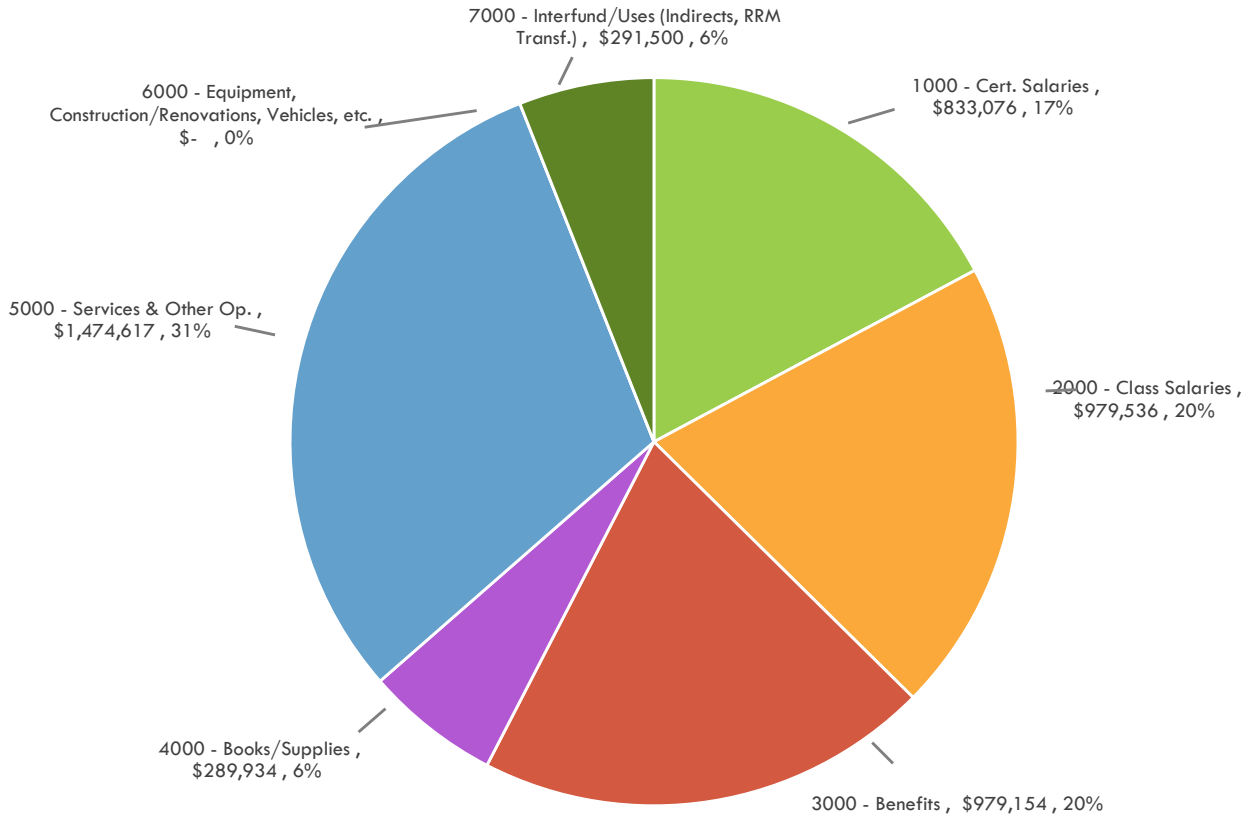
FUND 02 - COUNTY

Revenue	\$ 4,828,794.91
Expenditures	\$ 5,277,668.98
Net Increase (Decrease) in Fund Balance	\$ (448,874.07)

Projected Yr Totals

1000 - Cert. Salaries	\$ 973,808
2000 - Class Salaries	\$ 1,410,169
3000 - Benefits	\$ 1,129,818
4000 - Books/Supplies	\$ 246,062
5000 - Services & Other Op.	\$ 811,772
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$ 165,520
7000 - Interfund/Uses (Indirects/Warehouse net difference)	\$ 224,487
8980 - Contributions (Title Resources, RRM Transf., Prog Supp.)	\$ 316,033

2024-25 RESTRICTED EXPENDITURES BY OBJECT



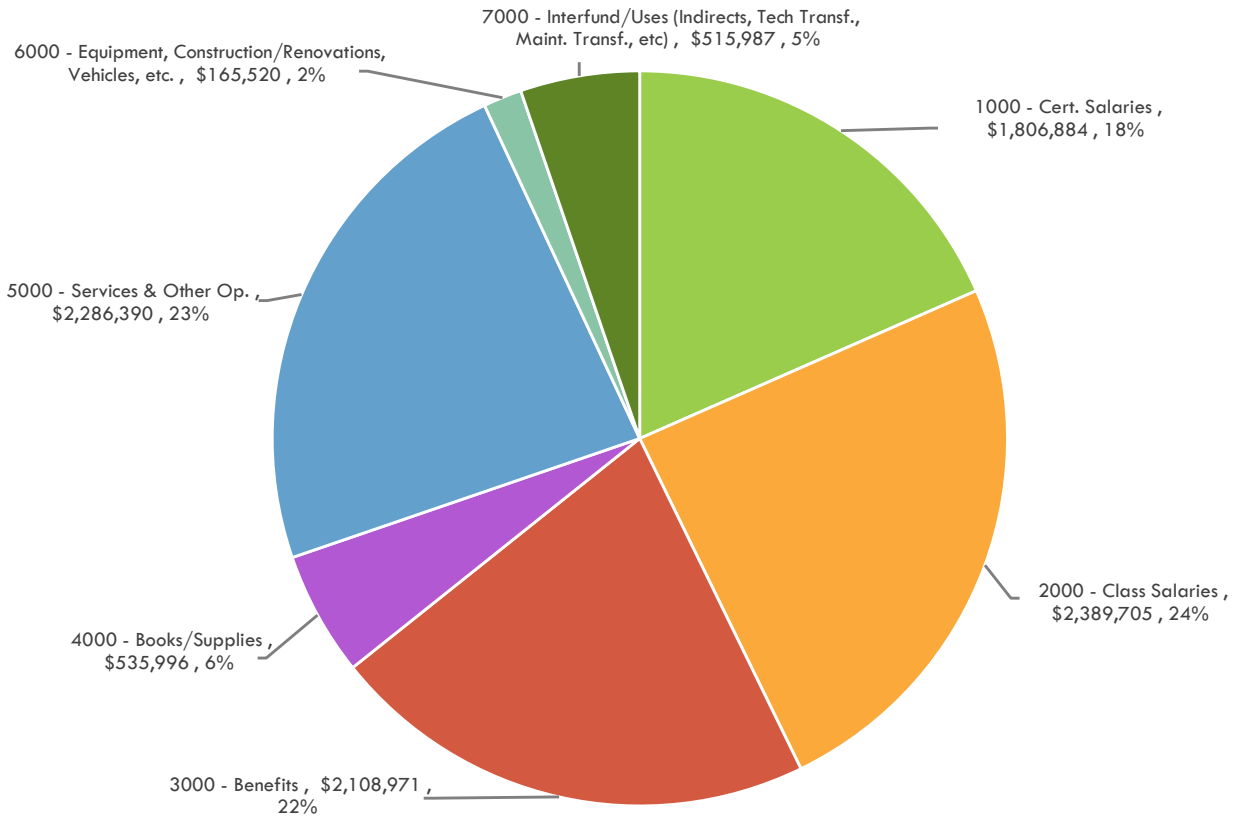
FUND 02 - COUNTY

Revenue	\$ 4,981,122.25
8980 - Contributions (Title Resources, RRM Transf., Prog Supp.)	\$ 316,033.04
Expenditures	<u>\$ 4,847,816.66</u>
Net Increase (Decrease) in Fund Balance	\$ 449,338.63

Projected Yr Totals

1000 - Cert. Salaries	\$ 833,076
2000 - Class Salaries	\$ 979,536
3000 - Benefits	\$ 979,154
4000 - Books/Supplies	\$ 289,934
5000 - Services & Other Op.	\$ 1,474,617
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$ -
7000 - Interfund/Uses (Indirects, RRM Transf.)	\$ 291,500

2024-25 COMBINED EXPENDITURES BY OBJECT



FUND 02 - COUNTY

Revenue	\$ 9,809,917.16
8980 - Contributions (Title Resources, RRM Transf., Prog Supp.)	\$ (316,033.04)
8980 - Contributions (Title Resources, RRM Transf., Prog Supp.)	\$ 316,033.04
Expenditures	\$ 9,809,452.60
Net Increase (Decrease) in Fund Balance	\$ 464.56

Projected Yr Totals

1000 - Cert. Salaries	\$ 1,806,884
2000 - Class Salaries	\$ 2,389,705
3000 - Benefits	\$ 2,108,971
4000 - Books/Supplies	\$ 535,996
5000 - Services & Other Op.	\$ 2,286,390
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$ 165,520
7000 - Interfund/Uses (Indirects, Tech Transf., Maint. Transf., etc)	\$ 515,987

Account Object Code		2024/25 Revised Budget	2024/25 Actuals
Fund 02 - County School Service Fund			
Revenue			
8000	Revenue	10,134,751	9,809,917.16
Expense			
1000	Certificated Sa	1,488,727	1,806,883.74
2000	Classified Sala	2,248,384	2,389,704.51
3000	Employee Bene	2,119,020	2,108,971.44
4000	Books&Supplies	838,323	535,996.23
5000	Svcs & Oth Oper	2,485,619	2,286,389.71
6000	Capital Outlay	45,144	165,520.08
7000	Other Outgo	360,213	515,986.89
	Total for Expense accounts	9,585,430	9,809,452.60
Total for Org 008 and Fund 02			
	Revenue	10,134,751	9,809,917.16
	Expense	9,585,430	9,809,452.60
	Calc Ending Balance	549,321	464.56