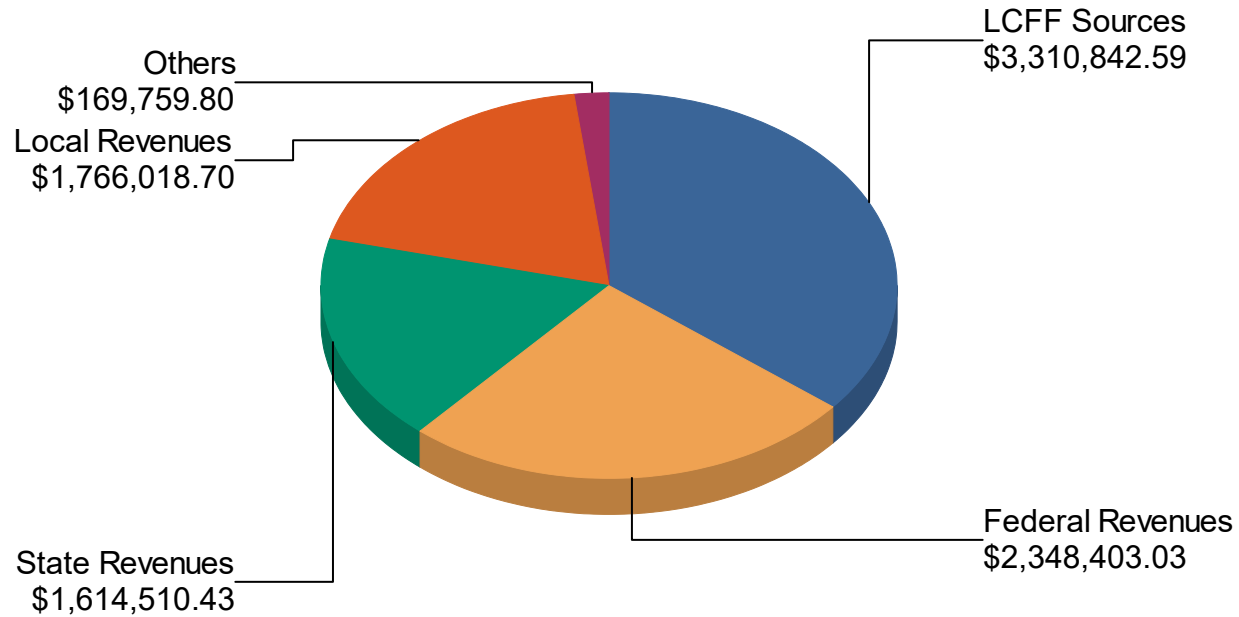
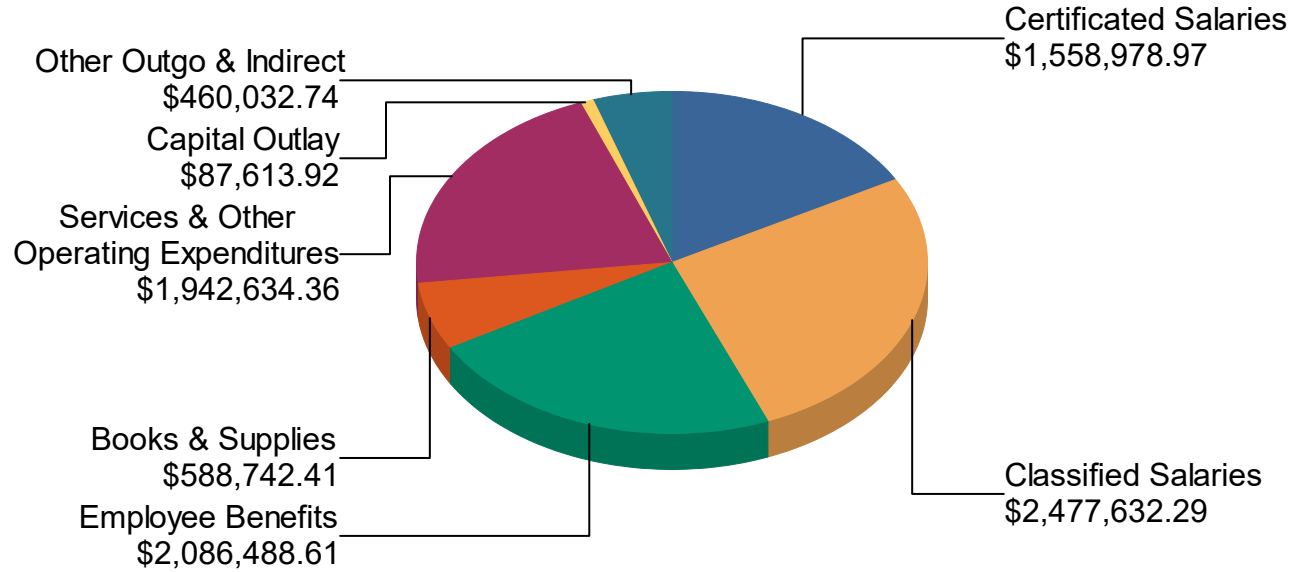


Fiscal Year 2023/24 County School Service Fund Actuals Revenues



LCFF Sources	\$3,310,842.59	36.0%
Federal Revenues	\$2,348,403.03	25.5%
State Revenues	\$1,614,510.43	17.5%
Local Revenues	\$1,766,018.70	19.2%
Others	\$169,759.80	1.8%
Total:	\$9,209,534.55	100.0%

Fiscal Year 2023/24 County School Service Fund Actuals Expenditures



Certificated Salaries	\$1,558,978.97	16.9%
Classified Salaries	\$2,477,632.29	26.9%
Employee Benefits	\$2,086,488.61	22.7%
Books & Supplies	\$588,742.41	6.4%
Services & Other Operating Expenditures	\$1,942,634.36	21.1%
Capital Outlay	\$87,613.92	1.0%
Other Outgo & Indirect	\$460,032.74	5.0%
Total:	\$9,202,123.30	100.0%

Del Norte County Office of Education
Unaudited Actual Fund Balance Recap
2023/24

General Fund

	2021/22	2022/23	2023/24
Revenues/Transfers In/Other Sources	10,010,779.48	9,594,068.71	9,209,534.55
Expenditures/Transfers Out/Other Uses	8,130,732.94	9,169,548.40	9,202,123.30
	1,880,046.54	424,520.31	7,411.25
Beginning Fund Balance	3,246,423.70	5,126,470.24	5,550,990.55
Ending Fund Balance	5,126,470.24	5,550,990.55	5,558,401.80

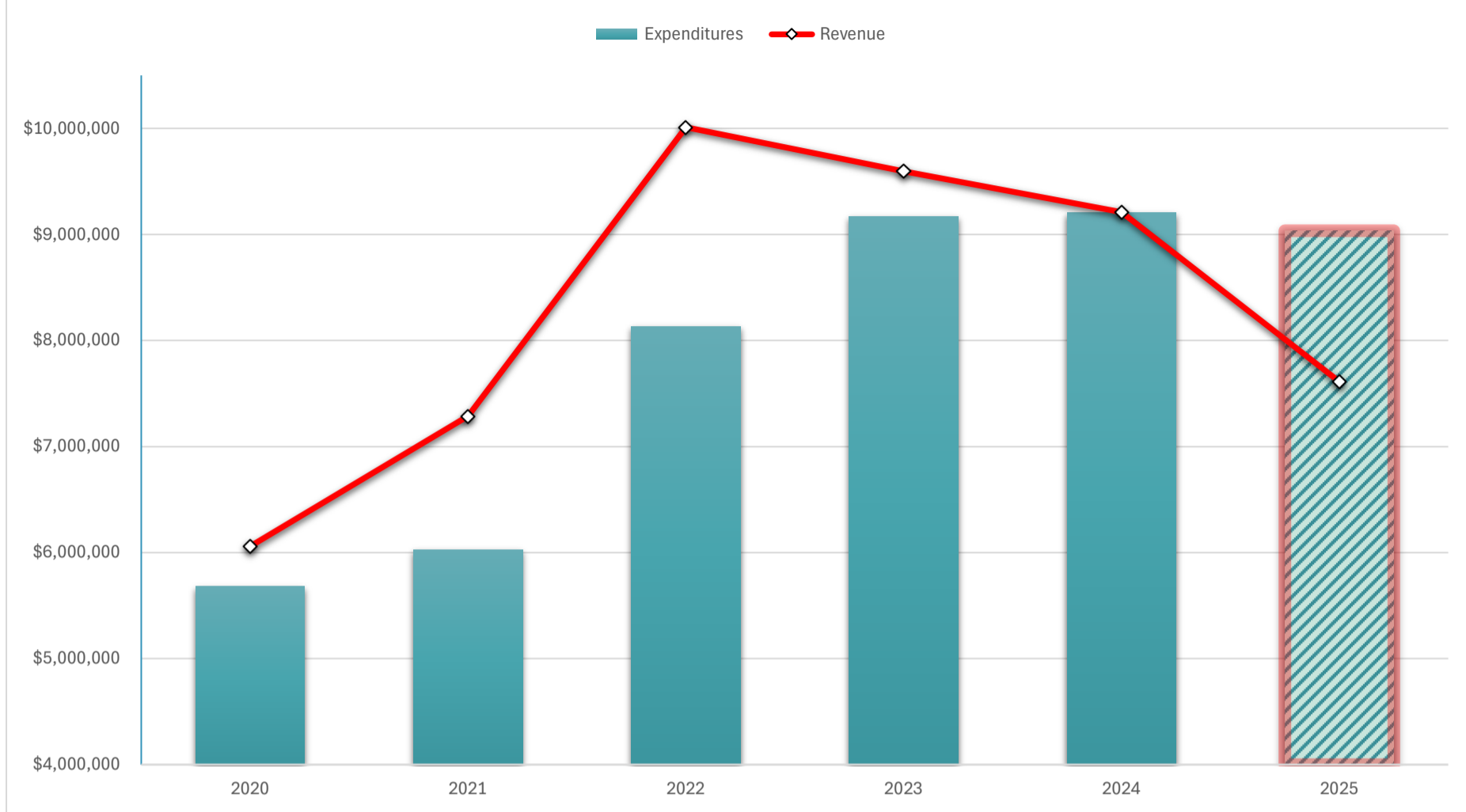
COMPONENTS OF ENDING FUND BALANCE

<u>Reserve for Prepaid Expenditures</u>	48,415.75	-	-
<u>Legally Restricted Reserve</u>			
Forest Reserve			3,000.00
6018 Student Supp & Enrich Block Grnt			54,540.00
6057 Universal PK Impl Grant COE	45,000.00	90,000.00	87,987.66
6230 California Clean Energy Jobs Act	114,023.00	114,023.00	114,023.00
6266 Educator Effectiveness	33,894.00	8,558.78	-
6300 Lottery Instructional Materials	4,398.42	2,099.33	2,940.41
6331 CA Comm Schools Part Prog Planning			130,059.31
6332 CA Comm Schools Part Prog Imp			137,596.53
6333 CA Comm Schools Part Prog Coord			41,248.68
6620 Reversing Opioid Overdose			4,645.00
6331 CCSPP Planning	-	19,814.43	
6762 Arts Music Instruction Blk Grant		26,383.50	-
6770 Prop 28 Arts/Music 23-24	-	-	5,323.00
7311 Classified EE Professional Dev Block Grant	422.00	-	-
7388 SB 117 COVID-19 LEA Response Funds	442.00	-	-
7399 LCFF Equity Multiplier			114,209.00
7412 A-G Success Grant	75,000.00	75,000.00	-
7413 A-G Learning Loss Mitg Grant	75,000.00	75,000.00	75,000.00
7425 AB 86 Expanded Learning Opportunity Grant	91,079.82	-	-
7426 AB 86 ELO Paraprofessional	22,337.00	14,748.47	-
7428 County Safe Schools for All	60,000.00	52,286.18	-
7430 COVID Mitigation for Counties	77,885.72	77,482.57	-
7435 Learning Rec Emerg Blk Grant	-	65,347.00	-
7800 Teacher Residency Cap Grant	250,000.00	169,256.80	148,612.77
7861 Ethnic Studies	818.00	818.00	818.00
7870 School Health Demo Project		100,000.00	103,105.88
7900 Child & Youth Behavioral Health Initiative			250,000.00
9150 Comm Redevelopment		253.68	553.96
9602 Arts & Creativity Initiative	45,525.57	11,026.42	11,026.42
9604 CalAware	17,143.50	44,903.53	-
9606 Lrng Comm Sch Success HCOE	-	42,038.05	-
9611 CalHOPE	133,975.57	6,725.47	-
9612 WDPH Personnel Grant	-	88,487.28	-
9613 Educator Workforce Inv Grant	-	13,792.94	2,472.30
9615 CalHOPE 3.0			185,707.93
9641 Student Behav Health Incentive	725,000.00	664,999.54	583,205.12
9645 LearnAccSystGrant (LCOE)	-	71,725.93	10,000.32
9660 MenHlthServOvrComm		226,084.32	-
9670 GreaterOutdoorAcc&Learn		631,132.27	424,612.23
	1,771,944.60	2,691,987.49	2,490,687.52
<u>Other Reserve</u>			
45 Math/Science Community Practices Grant	1,043.73	-	-
87 AMPU Grant	10,296.91	-	-
100 Humboldt Area Foundation Grant	860.93	4,275.93	4,275.93
200 ROP House Construction	19,354.70	27,636.37	-
238 First 5 Impact 2020	88,862.96	7,569.60	8,581.72
239 First 5 Reg 1 HUB Grant	-	4,007.16	5,233.53
241 SCOE BS PD	3,555.00	-	-
245 S. H Cowell Foundation Board	-	120,000.00	19,010.68
250 Indian Ed Act - Tolowa			10,021.18
555 Testing - HISET	250.50	-	-
920 Yurok Demonstation Grant	30,385.46	30,385.46	30,385.46
1100 Lottery Unrestricted	35,295.51	41,542.21	42,937.95
1400 Education Protection Act	1,730,688.52	805,323.60	242,996.08
	1,920,594.22	1,040,740.33	363,442.53
<u>Reserve for Economic Uncertainties (5%)</u>	406,536.65	458,477.42	460,106.00
<u>Assigned Reserve</u>			
860 HR 2389 Federal Facilities and One Time Cash Flow Reserve	703,641.18	788,792.64	878,194.15
Additional Reserve for Projected Deficit			1,443,480.10
<u>Undesignated Unrestricted Reserve</u>	275,337.84	570,992.67	285,934.03

Del Norte County Office of Education
Unaudited Actual Fund Balance Recap
2023/24

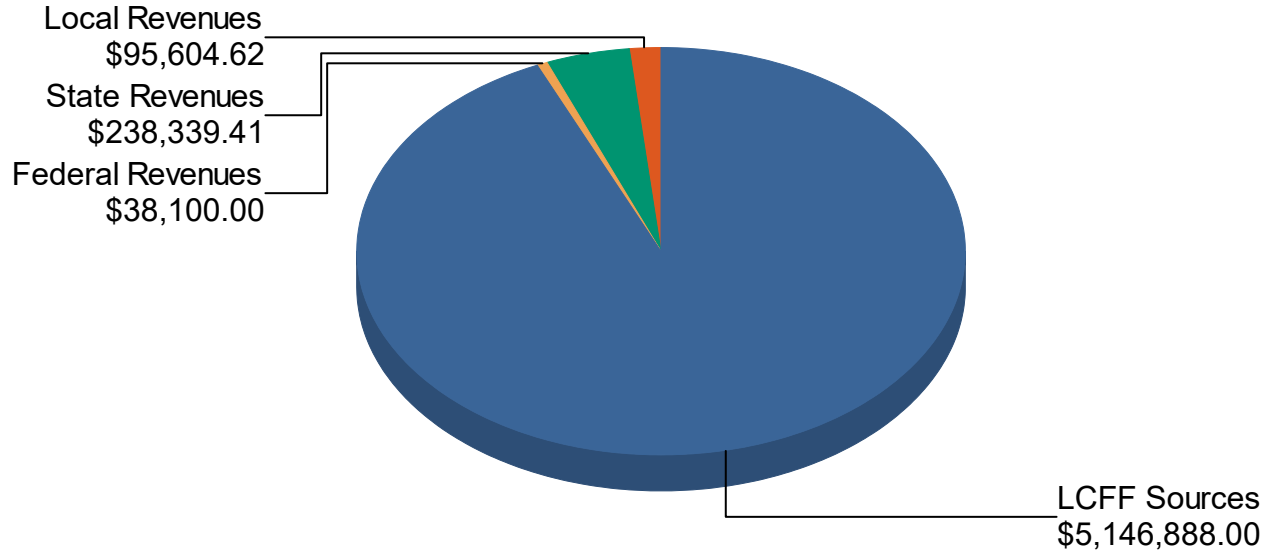
Reserve Requirement Comparison with Prior Years		% of Total Expenditures
Undesignated/Unrestricted Fund Balance 23/24	285,934.03	3.11%
Undesignated/Unrestricted Fund Balance 22/23	570,992.67	6.23%
Undesignated/Unrestricted Fund Balance 21/22	275,337.84	3.39%

5-Year Actuals - Comparison



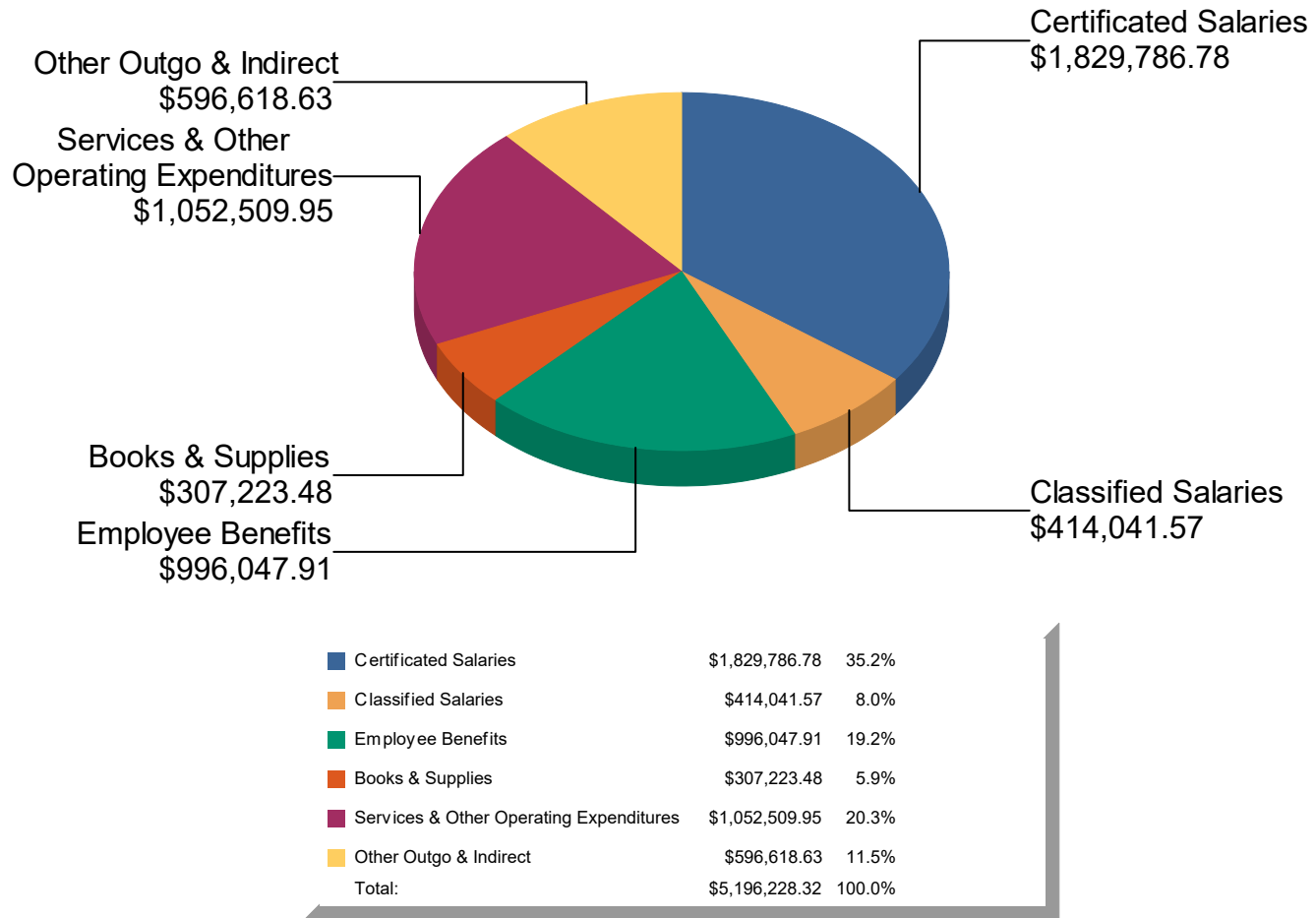
YE	Expenditures		Revenue	
2020	\$	5,678,711.61	\$	6,058,999.73
2021	\$	6,022,873.41	\$	7,285,626.75
2022	\$	8,130,732.94	\$	10,010,779.48
2023	\$	9,169,548.40	\$	9,594,068.71
2024	\$	9,202,123.30	\$	9,209,534.55
2025	\$	9,034,817.00	\$	7,611,077.00

Fiscal Year 2023/24 Charter School Fund Actuals Revenues



LCFF Sources	\$5,146,888.00	93.3%
Federal Revenues	\$38,100.00	0.7%
State Revenues	\$238,339.41	4.3%
Local Revenues	\$95,604.62	1.7%
Total:	\$5,518,932.03	100.0%

Fiscal Year 2023/24 Charter School Fund Actuals Expenditures



Castle Rock Charter School
Unaudited Actual Fund Balance Recap
2023/24

General Fund

	2021/22	2022/23	2023/24
Revenues/Transfers In/Other Sources	4,467,351.13	5,131,865.40	5,518,932.03
Expenditures/Transfers Out/Other Uses	3,823,968.95	4,928,982.23	5,196,228.32
	643,382.18	202,883.17	322,703.71
Beginning Fund Balance	1,303,868.24	1,947,250.42	2,150,133.59
Ending Fund Balance	1,947,250.42	2,150,133.59	2,472,837.30

COMPONENTS OF ENDING FUND BALANCE

Legally Restricted Reserve

6230 California Clean Energy Jobs Act	212,006.00	212,006.00	212,006.00
6266 Educator Effectiveness	68,174.00	68,174.00	4,977.34
6300 State Restricted Lottery Instructional Materials	38,648.25	80,457.72	12,915.22
6762 Arts Music Instr Block Grant	-	227,412.00	217,817.12
6770 Prop 28 Arts/Music 23-24	-	-	57,766.00
7311 Classified Employee P.D. Block Grant	797.00	797.00	797.00
7412 A-G Success Grant	75,000.00	75,000.00	75,000.00
7413 A-G Learning Loss Mitg Grant	75,000.00	75,000.00	75,000.00
7425 AB 86 Expanded Learning Opportunity Grant	57,708.65	57,708.65	-
7435 Learning Emerg Blk Grant	-	494,180.00	192,797.89
7861 Ethnic Studies	5,599.00	5,599.00	5,599.00
	532,932.90	1,296,334.37	854,675.57

Other Reserve

1100 Unrestricted Lottery	-	86,259.31	159,241.35
1400 Education Protection Act	-	251,635.12	-
	-	337,894.43	159,241.35

Nonspendable

	18,423.00	-	-
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Reserve for Economic Uncertainties (5%)

	191,198.45	246,449.11	259,811.00
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Assigned Reserve

Reserve for Cash Flow	-	-	500,000.00
Reserve for Van Purchase	-	-	150,000.00
Reserve for Capital Improvements - Site Based	-	-	100,000.00
Unassigned	-	-	449,109.38
Other	1,204,696.07	307,555.68	-

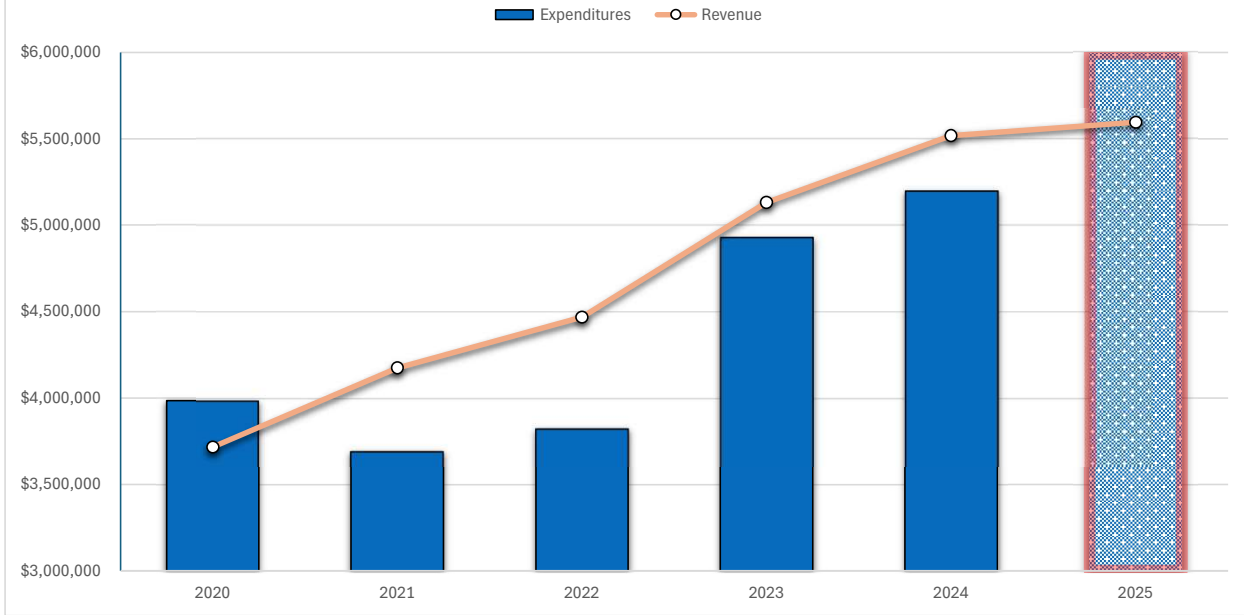
Undesignated Unrestricted Reserve

	-	(38,100.00)	-
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Castle Rock Charter School
Unaudited Actual Fund Balance Recap
2023/24

Reserve Requirement Comparison with Prior Years		% of Total Expenditures	
Undesignated/Unrestricted Fund Balance 23/24	-	0.00%	
Undesignated/Unrestricted Fund Balance 22/23	(38,100.00)	-0.85%	
Undesignated/Unrestricted Fund Balance 21/22	-	0.00%	

5-Year Actuals - Comparison



	Expenditures		Revenue
2020	\$ 3,985,532.38	\$	3,716,845.38
2021	\$ 3,692,953.04	\$	4,174,071.51
2022	\$ 3,823,968.95	\$	4,467,351.13
2023	\$ 4,928,982.23	\$	5,131,865.40
2024	\$ 5,196,228.32	\$	5,518,932.03
2025	\$ 5,992,628.00	\$	5,595,282.00