

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, December 13, 2023 – 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at www.sutter.k12.ca.us.

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

- 5:30 p.m.
- 1.0 Call to Order
 - 2.0 Pledge of Allegiance
 - 3.0 Roll Call of Members:
June McJunkin, President
Victoria Lachance, Vice President
Gurv Pamma, Member
Harjit Singh – Member
Kash Gill- Member
 - 4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a) states, ".....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

- 5.0 Approve the following Minutes of the Sutter County Board of Education **[Action Item]**

5.1 The minutes of the November 8, 2023, regular meeting of the Sutter County Board of Education are presented for approval.

6.0 Reorganization of the Sutter County Board of Education

Education Code requires that the Board take action at this meeting to set the date, time and place of their regular meetings and to elect one of their members to serve as President and one to serve as Vice President.

6.1 Election of Board President **[Action Item]**

6.2 Election of Board Vice President **[Action Item]**

6.3 Set Meeting Dates, Times and Location and Adopt 2024 Calendar **[Action Item]**

6.4 Committees **[Action Item]**

- i. Shady Creek Foundation
- ii. CSBA/CCBE
- iii. Aero STEM Board

7.0 Curriculum, Instruction and Accountability Department Presentation
Kristi Johnson- Senior Director

8.0 Approve the Sutter County Superintendent of Schools' First Interim Report – Nic Hoogeveen **[Action Item]**

The First Interim Report covers the period of July 1, 2023 – October 31, 2023.

9.0 Business Services Report
Ron Sherrod- Assistant Superintendent **[Action Item]**

- 9.1 Facilities Update – Ron Sherrod
- 9.2 3400 AR Management of County Office Assets and Account
- 9.3 3400 BP Management of County Office Assets and Account
- 9.4 3440 AR Inventories
- 9.5 3451 AR Petty Cash Funds
- 9.6 3452 AR Student Activity Funds

10.0 Quarterly Report of Surplus Property
Ron Sherrod Assistant Superintendent of Business

In accordance with Board Policy 3270, the County Superintendent of Schools prepares and presents a quarterly report to the Board of items under \$25,000 in value that are being declared surplus

11.0 Superintendent and Board Updates

12.0 Adjournment

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent's Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.

All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.

Unapproved

SUTTER COUNTY BOARD OF EDUCATION MINUTES

Wednesday, November 8, 2023

Regular Meeting – 5:30 p.m.

- 5:30 p.m.
- 1.0 Call to Order
A regular meeting of the Sutter County Board of Education was called to order by President June McJunkin at 5:30 p.m., August 9, 2023, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California
- 2.0 Pledge of Allegiance
President June McJunkin led the Pledge of Allegiance.
- 3.0 Roll Call of Members:

June McJunkin, President- Present
Victoria Lachance, Vice President- Present
Kash Gill, Member- Present (5:30-6:30)
Harjit Singh, Member- Present
Gurv Pamma, Member- Present
- 4.0 Items of Public Interest to Come to the Attention of the Board
None
- 5.0 Approve Minutes of the October 11, 2023, Regular Meeting
A motion was made to approve the minutes of the September 8, 2023, regular meeting of the Sutter County Board of Education .
Motion: Gill *Seconded:* Singh

Action: Motion Carried
Ayes: 3 (Pamma, LaChance, McJunkin)
Noes: 0
Absent: 0 Abstain: 0
- 6.0 Set Date, Time and Place for Annual Organizational Meeting
Tom Reusser

A motion was made to set December 13, 2023, 5:30pm., Sutter County Superintendent of Schools office, 970 Klamath Lane, Yuba City, CA. 95993. as the date, time and place for the Annual Organizational Meeting.

Motion: Gill Seconded: Singh

Action: Motion Carried

Ayes: 3 (LaChance, McJunkin, Pamma)

Noes: 0

Absent: 0 Abstain: 0

- 7.0 Student Support and Outreach Department Presentation
Virginia Burns- Director of SSO brought two of her Coordinators Denae Rollins and Preet Chima. Virginia updated the Board with an Infographic (done by Coordinator Koa Lee Vang) and a power point. Virginia spoke about the five areas CWA, ECHY, FYS, SEL MW, and TSUE. They have grown to 22 staff (they have 2 more ready to join their team). Harjit Singh asked if there was Narcan training, which was yes they've been trained. Emalee Tullus goes to hands of hope to meet and support families where they are, which has been a wonderful addition.
- 8.0 Quarterly Report on Williams/ Uniform Complaints
(July 1, 2023 – September 30, 2023) – Brian Gault
- Brian reported there are no complaints filed during the period July 1, 2023 through September 30, 2023.
- 9.0 Annual Report on Williams Compliance Visitations Brian Gault updated the board Pursuant to Education Code §1240, Williams Legislation requires the county superintendent visit schools identified in our county and report to the Board the results of the visit. This report primarily concerns the visit to Gray Avenue, Park Avenue, Yuba City High School (YCUSD), East Nicolaus High School (ENJUHSD), Brian reported there were no findings during the visits in the areas of instructional materials, facilities. ENJUHSD, YCHS, Gray Ave, and Park Ave had some non-credentialed teachers and Jami from SCSOS HR is helping them be fully credentialed" teachers.
- 10.0 Business Services Report

Nic Hoogeveen, Director Business Services

Updated board on the October summary Nic reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of October.

Ron Sherrod updated the Board on Facilities quarterly update

With the few big items being Cosmetology moving to 1100 building, they are 40 percent done currently. Shady Creek project HVAC is a very involved process. SPED classroom is all complete in Sutter High School that was burned down.

11.0 Revisions to Board Policies – First Reading

Ron Sherrod, Assistant Superintendent

11.1 3400 AR Management of County office Assets/Accounts

11.2 3400 BP Management of County Office Assets/Accounts

11.3 3400 AR Inventories

11.4 3451 AR Petty Cash Funds

11.5 34512 AR Student Activity Funds

Ron Sherrod stated he will make a change in red and bring them back next month for the second reading

12.0 COP Financing Results Presentation

Lori Raineri and Keith Weaver Government Financial Services JPA

Lori Updated the Board with a power point presentation summarizing the results of the COP financing. She praised Ron Sherrod Assistant Superintendent of Business for his assistance thus far.

13.0 Investment Report

Ron Sherrod- Assistant Superintendent

The Investment Statement as of August 31, 2023 from the County Treasurer was presented. July and August have nearly the same numbers 2.3% yield for the investment, July was at 2.47%. We are working on a cash flow and disbursement; also waiting for the sign off from Hilbers Inc.

14.0 Donation to Shady Creek

Mari Reeves Donated 40.00 to Shady Creek

15.0 Approval of Lease for Storage Space with Arch Investments, LLC

Ron Sherrod, Assistant Superintendent of Business

A motion was made for the approval of Lease for Storage.

Motion: Lachance Seconded: Pamma

Action: Motion Carried

Ayes: 3 (McJunkin, Gill, Singh)

Noes: 0

Absent: 0 Abstain: 0

16.00 Approval of Lease Extension with Cascarat Living Trust

Ron Sherrod, Assistant Superintendent of Business

A motion was made for approval for a Lease Extension

Motion: Pamma Seconded: Lachance

Action: Motion Carried

Ayes: 3 (Gill, Singh, McJunkin)

Noes: 0

Absent: 0 Abstain: 0

17.0 Approval of Lease Extension with Myriad Capital LLC

Ron Sherrod, Assistant Superintendent of Business

A motion was made for approval for a Lease Extension

Motion: Singh Seconded: Pamma

Action: Motion Carried

Ayes: 3 (Gill, Lachance, McJunkin)

Noes: 0

Absent: 0 Abstain: 0

18.0 Items from the Superintendent/Board

Superintendent updates:

- May 11, 2024 2nd Annual Golf Tournament
- Scomas reservation Friday Night
- Tom, Ron, and Whitney met with Chris Osbourne to talk about upgrading the boardroom and AV equipment.

Board updates:

- State board hearing on Pacific Charter School, Elizabeth will be attending on behalf of SCSOS. June McJunkin will be speaking.
- Happy Birthday Victoria
- Victoria states East Nicolas High does a Veteran's Day tribute video she will send us a copy.
- Harjit gave a conference update and shard he will be speaking at the first session.

19.0 Adjournment

A motion was made to adjourn the meeting at 6:57pm

Motion: Pamma

Seconded: Lachance

Action: Motion Carried

Ayes: 2 (McJunkin, Singh,)

Noes: 0

Absent: 1 (Gill left early)

Abstain: 0

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Agenda Item No. 6.0

BOARD AGENDA ITEM: Reorganization of the Sutter County Board of Education

BOARD MEETING DATE: December 13, 2023

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Karisa Williams

SUBMITTED BY:

Karisa Williams

PRESENTING TO BOARD:

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Education Code requires that the Board take action at this meeting to set the date, time and place of their regular meetings and to elect one of their members to serve as President and one to serve as Vice President.



Sutter County Board of Education Calendar 2024

Below is the 2024 calendar for the Sutter County Board of Education meetings (2nd Wednesday of the month with the exception of January, June and December). Also listed are the due dates for agenda items and all supporting materials. **Items received after the due date will be placed on the following month's agenda.**

Location: Sutter County Superintendent of Schools Office
970 Klamath Lane ▪ Yuba City, CA 95993
North/South Board Room

Board President:
Board Vice President:

Month	Meeting Date	Time	Agenda Items Due
January	Wednesday, January 17, 2024	5:30 p.m.	Monday, January 8, 2024
February	Wednesday, February 14, 2024	5:30 p.m.	Monday, February 5, 2024
March	Wednesday, March 13, 2024	5:30 p.m.	Monday, March 4, 2024
April	Wednesday, April 10, 2024	5:30 p.m.	Monday, April 1, 2024
May	Wednesday, May 8, 2024	5:30 p.m.	Monday, April 29, 2024
June	Wednesday, June 12, 2024 (Public Hearing – LCAP & Budget)	5:30 p.m.	Monday, June 3, 2024
	Thursday, June 20, 2024 (Adoption – LCAP & Budget)	5:30 p.m.	Friday, June 14, 2024
July	Wednesday, July 10, 2024	5:30 p.m.	Monday, July 1, 2024
August	Wednesday, August 14, 2024	5:30 p.m.	Monday, August 5, 2024
September	Wednesday, September 11, 2024	5:30 p.m.	Monday, September 2, 2023
October	Wednesday, October 9, 2024	5:30 p.m.	Monday, September 30, 2024
November	Wednesday, November 13, 2024	5:30 p.m.	Monday, November 4, 2024
December	Wednesday, December 18, 2024	5:30 p.m.	Monday, December 2, 2024

Agenda Item No. 7.0

BOARD AGENDA ITEM: Curriculum, Instruction and Accountability Department Presentation

BOARD MEETING DATE: December 13, 2023

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

CIA Department

SUBMITTED BY:

CIA Department

PRESENTING TO BOARD:

Kristi Johnson

BACKGROUND AND SUMMARY INFORMATION:

Kristi Johnson, Curriculum, Instruction and Accountability Senior Director, will present a department overview to the Board.

Agenda Item No. ____

BOARD AGENDA ITEM: _____

BOARD MEETING DATE: _____

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

_____ Action

_____ Reports/Presentation

SUBMITTED BY:

_____ Information

_____ Public Hearing

PRESENTING TO BOARD:

_____ Other (specify)

BACKGROUND AND SUMMARY INFORMATION:

Sutter County Superintendent of Schools

2023/2024
First Interim

Presented to the Board
Wednesday, December 13, 2023



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2023-2024
FIRST INTERIM
FINANCIAL REPORT

DECEMBER 13, 2023



Mission Statement

“Service for Success”

Students~Staff~Community



SUTTER COUNTY BOARD OF EDUCATION

Gurv Pamma	Trustee Area 1	2024
June McJunkin	Trustee Area 2	2024
Kash Gill	Trustee Area 3	2026
Harjit Singh	Trustee Area 3	2026
Victoria Lachance	Trustee Area 4	2024
Tom Reusser	Ex Officio Secretary	2026

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CERTIFICATION



NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: _____ Date: _____
County Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: December 13, 2023 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Nicolaas Hoogveen Telephone: (530)822-2915
Title: Director, Business Services E-mail: NicolaasH@Sutter.k12.ca.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).		X
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Status of Labor Agreements	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?		

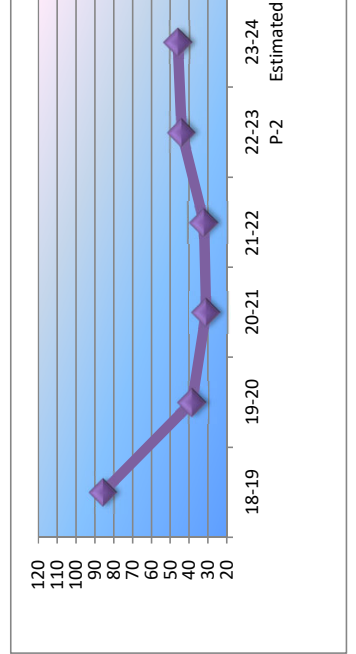
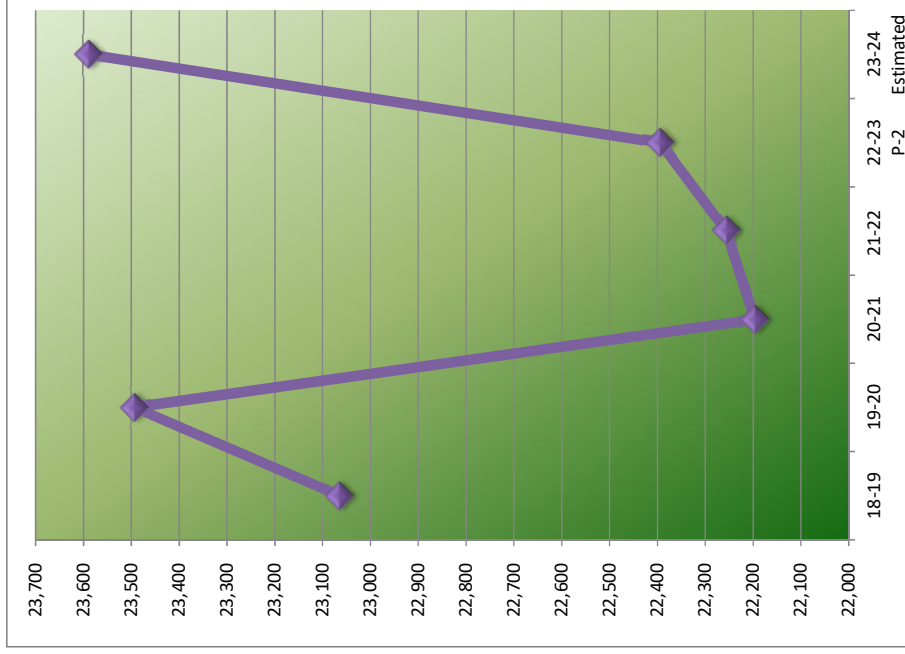
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current 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	
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	

AVERAGE DAILY ATTENDANCE



**2023-24 First Interim
Average Daily Attendance**

	18-19	19-20	20-21	21-22	22-23	23-24
Districts						
Brittan	435	429	429	398	430	430
Browns	133	135	135	118	130	116
East Nicolaus	287	295	296	280	294	289
Franklin	467	473	473	447	466	461
Live Oak Unified	1,766	1,803	1,804	1,725	1,842	1,842
Marcum Illinois	167	175	175	174	183	183
So. Sutter Charter	2,030	2,105	2,105	2,446	2,446	2,262
Meridian	44	54	59	67	68	68
CA Virtual Academy	833	985	985	1,445	1,382	1,382
California Prep Sutter K-7	-	-	-	-	-	-
California Prep Sutter 8-12	-	-	-	-	-	-
Nuestro	163	178	178	171	177	159
Sutter Peak Charter Academy	572	578	578	531	606	606
Pleasant Grove	171	161	162	155	164	164
Sutter Union High	723	774	774	748	765	765
Winship-Robbins	113	114	114	106	111	98
Feather River Charter School	2,710	1,092	1,092	1,792	2,353	2,511
Winship Community Charter	117	107	107	265	-	-
Yuba City Unified	11,723	11,633	11,633	10,249	11,172	11,172
AEROSTEM Charter	68	94	132	138	117	117
Twin River Charter	423	446	451	438	457	457
Yuba City Charter	248	274	274	261	264	230
County Operated						
Special Education	302	291	299	255	277	277
	23,065	23,494	22,196	22,256	22,394	23,589
					P-2	Estimated



	18-19	19-20	20-21	21-22	22-23	23-24
County Office						
Comm.School Probation	86	39	31	26	29	27
Pathways Charter Academy	-	-	-	6	15	19
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	86	39	31	32	44	46
					P-2	Estimated

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	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	30.00	30.00	27.00	45.10	15.10	50.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	30.00	30.00	27.00	45.10	15.10	50.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	276.84	276.84	276.84	276.84	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	276.84	276.84	276.84	276.84	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	306.84	306.84	303.84	321.94	15.10	5.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	22,699.30	22,699.30	23,606.17	23,606.17	906.87	4.0%
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	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	3.00	3.00	3.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	3.00	3.00	3.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	15.00	15.00	16.00	16.00	1.00	7.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	15.00	15.00	16.00	16.00	1.00	7.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	15.00	15.00	19.00	19.00	4.00	27.0%
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	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
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	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program 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)
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)	15.00	15.00	19.00	19.00	4.00	27.0%

FINANCIALS



General Fund Financial Assumptions 2023-24



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the First Interim Report for the year 2023-24.

Throughout the fiscal year, we continually strive to improve the budget information. Per Education Code 16222, no later than 45 days after the Governor signs the annual budget we will make available for public review any revisions made to the budget to reflect funding made available by the budget act. The monthly report brought to the Board reflects the current budget projections. We also report to the board at First Interim (December), and Second Interim (March) report periods.

This interim report is presented by major object account classification, reflecting the original adopted budget in Column "A" of SACS Form 01. Column "B" is the current Board approved operating budget. Column "C" represents the actual revenue and expenditures as of October 31, 2023. Column "D" is the projected year totals (First Interim), and Column "E" is the difference between current adopted budget and the projected year totals. After the Board approves the interim report, the projected year totals become the adopted budget for the next reporting period.

Multi-year projections utilize industry accepted benchmarks for COLA and STRS or PERS rate increases, and other assumptions. The MYP reflects any known changes to funding and expenditures for the future two years. With the large amount of one-time COVID funds, it is imperative the County Office maintains fiscal prudence knowing these sources will end. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

While the adopted State budget reflects strong economic times with a significant cost of living adjustment (COLA) of 8.22%, the Sutter County Office of Education receives a portion of the COLA, due to being held harmless. The County Office continues to take a proactive approach by scrutinizing all expenditures and exploring alternative funding sources. The County Office continues to balance the allowable uses of one-time COVID-19 funds while maintaining the Superintendent's vision at the forefront of every decision made of:

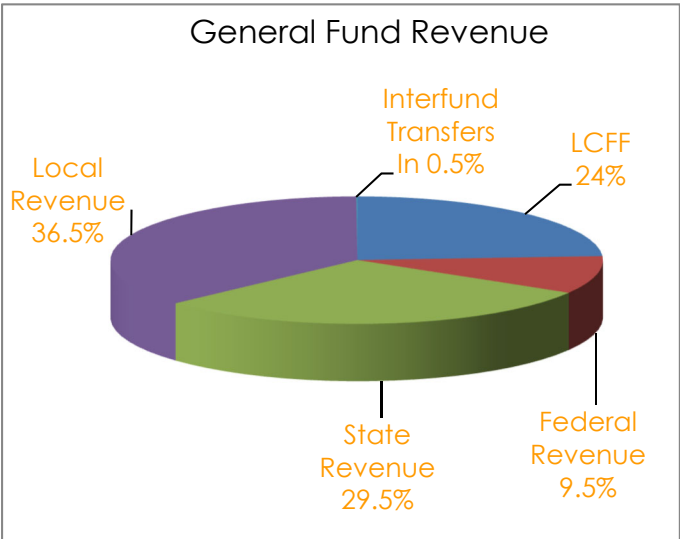
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages is a reflection of this vision.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

Lottery revenue is budgeted at \$249 per average daily attendance (ADA). This amount represents \$177 of unrestricted and \$72 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dashboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



Average daily attendance (ADA) projections are based on historical trends adjusted for any known information on the current population. For 2023-24, the projections have increased countywide. The County Office is projecting to see stable average daily attendance at Feather River Academy (FRA) and Pathways Charter Academy compared to 2022-23. Attendance at PCA is projected to be 19 ADA and 27 ADA at FRA.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to increase by \$314,453 (2.8%). The increase is attributed to the adopted State budget funding COE's ADA based on the greater of current, prior, or the average of the three most recent prior fiscal years. The First Interim budget also reflects an increased \$100,000 to the base for providing differentiated assistance.

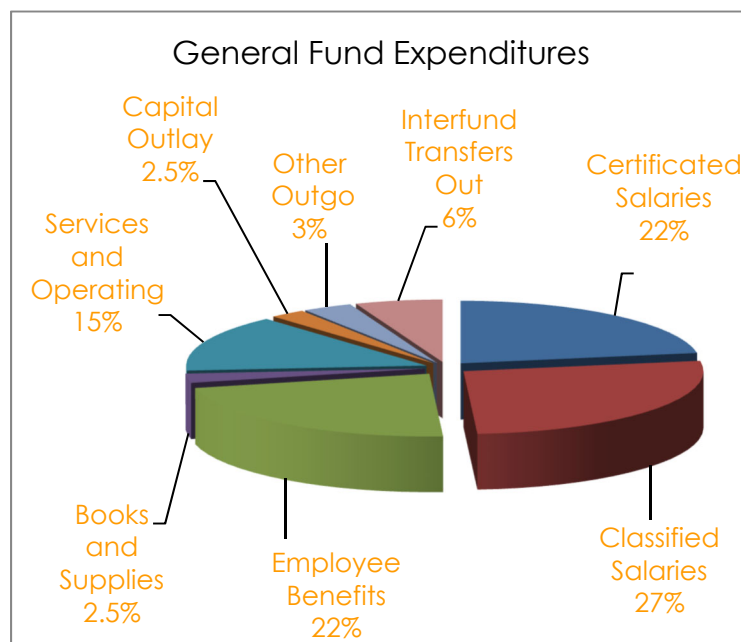
Federal revenue is projected to decrease by \$399,913 (-7.9%) from the original budget. This change stems from a change in accounting process to only budget for revenue that is projected to be received in the current year of multi-year grants. The infant program is also projecting to receive an additional \$51K of one-time American Rescue Plan (ARP) Part C funds that wasn't budgeted at original budget.

Other State revenue is projected to increase by \$176,824 (1.3%). The major contributors to the change are due to budgeting almost \$1M of additional revenue for programs within the Student, Support, and Outreach program including Learning Communities for School Success Program and CA Community Schools Partnership. This additional revenue is netted with a \$676K reduction within the SELPA based on how AB 602 and School Based Mental Health funds were reclassified to other funds and/or local revenue.

Other Local revenues are projected to increase by \$1,733,999 (10.8%). This increase is attributed to reclassifying Mental Health funds from Federal or State to local revenue (\$1.5M) and an increase in excess costs.

Other Financing Sources – Interfund Transfers In did not have significant changes.

General Fund Expenditures



As projected revenues are increasing for 2023-24, expenditures in the General Fund are also projected to increase.

Salaries and Benefits

Certificated salaries increased by \$480,189 (4.7%) and classified salaries decreased by \$267,725 (-2.1%) from the original budget. The certificated increase is largely attributed to adjusting position classification from classified to certificated for actual hires within the Student Support and

Outreach (SSO) department, as well as caseload stipends and long-term substitutes within the Special Education department. Classified salaries decreased with the removal of a risk management coordinator position that won't be filled, whose major task was responding to COVID-19. Staffing levels have also been adjusted within One Stop to reflect revised staffing levels of the Business Workforce Specialists and prorating vacancies for the duration of the year. Employer paid benefits had a minor decrease of \$89,192 (0.8%) which aligned with the minimal net change of classified and certificated salaries. The PERS rate was also updated with a decrease of 0.32% from 27.0% to 26.68%.

Supplies

The overall decrease in program budgets for books and supplies is \$55,574 (-4.7%). This decrease is mainly attributed to a change in budgeting methodology that truly reflects what is projected to be spent in the current year within the Curriculum, Instruction, & Accountability department.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to decrease by \$1,079,262 (-13.4%). A significant portion of this decrease is due to changing the way in which One Stop (\$-357K), SSO (\$-308K), and ROP (\$-386K) budget multi-year grants. The revised method will provide greater accuracy and minimize budget to actual discrepancies at the end of the year. Contracted services within the Special Education department decreased with the removal of previously contracted services for positions that have been filled in-house.

Capital Outlay

The \$492,058 (75.9%) increase is due to budgeting items that did not occur during the 2022-23 year, such as new and replacement heating, ventilation, air conditioning (HVAC) units, as well as kitchen equipment at Shady Creek. The SELPA has also budgeted to purchase three vans with Low Incidence funds.

Other Outgo

The \$1,199,445 (235.6%) increase is due to a change in the way School Based Mental Health Funds are now allocated. Previously, the transfer out occurred in Fund 10, however, these funds will be transferred from Fund 01.

Other Financing Sources – Interfund Transfers Out

The increase of \$80,030 (2.9%) is due to making a larger transfer to the Cafeteria and Enterprise funds for Shady Creek.

The Indirect Cost Rate

(ICR) for the budget year is 12.89%.

Programs will be charged a 12.89% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2023-24 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

Fund Balance

The County Office is planning to receive \$858,725 more than it will spend in the budget year. The County Office continues to use one-time funds to improve student outcomes impacted by COVID-19, replace equipment and infrastructure. The surplus reflects the fiscal prudence of the organization and its ability to obtain

additional funding sources to continue the priorities and vision of the Superintendent.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal foresight. The unrestricted portion of the multi-year projection displays the benefit of the increase of LCFF funding with an unrestricted surplus in each of the two out years. The restricted portion of the multi-year projection displays spending prior year unspent funds for programs that were previously utilizing COVID funds. The multi-year budget projection will continue to be scrutinized with an emphasis to the restricted portion and ensuring one-time dollars are spent on one-time expenses.

The current times are filled with significant uncertainty as tax receipts came in \$26 billion lower than the 2023 Budget Act Estimate. While recent COLAs have exceeded historical norms, the Legislative Analyst's Office recently estimated the 2024-25 COLA is likely to be around 1%. This significant deviation from recent COLAs and one-time investments may foreshadow an end to the recent abundance in educational funding.

The County Office continues to take a proactive approach by evaluating all expenditures and maintaining a high level of service for our students, districts, and the public.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
First Interim as of 10/31/2023**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col D - B)	% Difference
		7/1/23 (A)	7/1/23 (B)	10/31/23 (C)	10/31/23 (D)	(E)	(E/B)
A. Revenues							
1. LCFF Revenues	8010-8099	\$ 11,306,536	\$ 11,306,536	2,606,365	11,620,989	314,453	2.8%
2. Federal Revenues	8100-8299	\$ 5,036,967	\$ 5,036,967	674,425	4,637,054	(399,913)	-7.9%
3. Other State Revenues	8300-8599	\$ 14,144,633	\$ 14,144,633	4,148,316	14,321,457	176,824	1.3%
4. Other local Revenues	8600-8799	\$ 16,070,941	\$ 16,070,941	919,077	17,804,940	1,733,999	10.8%
5. TOTAL REVENUES		\$ 46,559,077	\$ 46,559,077	\$ 8,348,183	\$ 48,384,440	1,825,363	3.9%
B. Expenditures							
1. Certificated Salaries	1000-1999	10,147,561	10,147,561	2,877,587	10,627,750	480,189	4.7%
2. Classified Salaries	2000-2999	12,983,439	12,983,439	3,508,092	12,715,714	(267,725)	-2.1%
3. Employee Benefits	3000-3999	10,672,644	10,672,644	2,693,964	10,583,462	(89,182)	-0.8%
4. Books and Supplies	4000-4999	1,191,623	1,191,623	282,169	1,136,049	(55,574)	-4.7%
5. Services, Other Operation	5000-5999	8,050,467	8,050,467	2,160,869	6,971,205	(1,079,262)	-13.4%
6. Capital Outlay	6000-6999	648,184	648,184	214,444	1,140,242	492,058	75.9%
7. Other Outgo	7100-7299	509,024	509,024	192,862	1,708,469	1,199,445	235.6%
	7400-7499						
8. Direct Support/Indirect	7300-7399	(117,633)	(117,633)	(31,646)	(119,133)	(1,500)	-1.3%
9. TOTAL EXPENDITURES		\$ 44,085,309	\$ 44,085,309	\$ 11,898,341	\$ 44,763,758	678,449	1.5%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 2,473,768	\$ 2,473,768	\$ (3,550,158)	\$ 3,620,682	\$ 1,146,914	46.4%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 35,000	\$ 35,000	-	35,050	50	0.1%
2. Transfer Out	7610-7629	2,716,977	2,716,977	9,758	2,797,007	80,030	2.9%
3. Contributions	8980-8999	-	-	-	-	-	0.0%
		-	-	-	-	-	-
Total, Other Fin Sources/Uses		\$ (2,681,977)	\$ (2,681,977)	\$ (9,758)	\$ (2,761,957)	(79,980)	3.0%
E. Net Change to Fund Balance							
		\$ (208,209)	\$ (208,209)	\$ (3,559,916)	\$ 858,725		
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,095,590	\$ 16,095,590		\$ 20,207,904	\$ 4,112,314	
2. Adjustments/Restatements		\$ -				\$ -	
Ending Balance		15,887,381	15,887,381		21,066,629	\$ 5,179,248	32.6%
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	9740-9760	\$ 4,884,863	\$ 4,884,863		\$ 8,858,775		
Assigned	9780	\$ 8,625,249	\$ 8,625,249		\$ 9,819,316		
Res Economic Uncertainties	9789	\$ 2,340,114	\$ 2,340,114		\$ 2,378,038		
Unassigned/Unappropriated	9790	\$ -	\$ -				

Estimated Net Change in Fund Balance by Department 2023-24 First Interim

	2022-23	TF-9795	2023-24	2023-24	2023-24	2023-24
	Ending Balance		Revenue	Expense	Estimated Ending Balance	Net Change
Unrestricted						
COE	8,623,514.00	-	7,121,626.00	6,178,987.00	9,566,153.00	942,639.00
Special Ed.	4,273.00	-	51,577.00	55,499.00	351.00	(3,922.00)
One Stop	81,324.00	-	19,765.00	25,826.00	75,263.00	(6,061.00)
ES Administration	1,658,230.00	-	1,016,924.00	852,590.00	1,822,564.00	164,334.00
ES SSO	64.00	-	123,211.00	123,161.00	114.00	50.00
ES Shady Creek	-	-	2,053,986.00	2,053,986.00	-	-
ES TCIP	-	-	786,095.00	786,095.00	-	-
ROP	6,627.00	-	676,096.00	676,096.00	6,627.00	-
Alt Ed.	-	-	1,100,843.00	1,100,843.00	-	-
PCA	826.00	-	272,047.00	272,873.00	-	(826.00)
SELPA	-	-	-	-	-	-
MAA	951,567.00	-	574,434.00	789,219.00	736,782.00	(214,785.00)
	11,326,425.00	-	13,796,604.00	12,915,175.00	12,207,854.00	881,429.00

Restricted						
COE	188,392.00	-	1,700,276.00	1,859,332.00	29,336.00	(159,056.00)
Special Ed.	1,511,764.00	-	18,831,430.00	18,947,532.00	1,395,662.00	(116,102.00)
One Stop	162,595.00	-	4,883,175.00	5,030,254.00	15,516.00	(147,079.00)
ES Administration	1,308,110.00	-	1,126,796.00	1,238,869.00	1,196,037.00	(112,073.00)
ES SSO	254,113.00	-	3,684,834.00	2,857,189.00	1,081,758.00	827,645.00
ES Shady Creek	100,425.00	-	33,999.00	134,424.00	-	(100,425.00)
ES TCIP	-	-	-	-	-	-
ROP	2,073.00	-	730,799.00	730,799.00	2,073.00	-
Alt Ed.	420,298.00	-	419,447.00	618,661.00	221,084.00	(199,214.00)
PCA	164,221.00	-	47,121.00	89,471.00	121,871.00	(42,350.00)
SELPA	4,769,488.00	-	3,165,009.00	3,139,059.00	4,795,438.00	25,950.00
MAA	-	-	-	-	-	-
	8,881,479.00	-	34,622,886.00	34,645,590.00	8,858,775.00	(22,704.00)

Totals 20,207,904.00 - 48,419,490.00 47,560,765.00 21,066,629.00 858,725.00

**2023-24
First Interim
General Fund Projections by Department**

	County Admin.	Sutter Co. One		ES	ROP	Alternative			MAA	Total in Fund 01
		Special Education	Stop			Education	PCA	SELPA		
Beginning Balance										
Prior Year Ending Bal.	8,811,906	1,516,037	243,919	3,320,942	8,700	420,298	165,047	4,769,488	951,567	20,207,904
Beginning Balance Adjustments	-	-	-	-	-	-	-	-	-	-
Total Beginning Balance	8,811,906	1,516,037	243,919	3,320,942	8,700	420,298	165,047	4,769,488	951,567	20,207,904
Income										
LCFF	9,411,163	-	-	805,883	-	385,666	271,928	746,349	-	11,620,989
Federal Revenues	309,828	11,667	2,891,578	372,368	-	306,620	42,242	702,751	-	4,637,054
State Revenues	940,880	72,304	146,955	1,866,725	730,799	115,738	10,020	10,438,036	-	14,321,457
Local Revenues	764,491	1,537,391	1,596,094	4,769,381	21,466	120,206	26,422	8,395,055	57,434	17,804,940
Total Income	11,426,362	1,621,362	4,634,627	7,814,357	752,265	928,230	350,612	20,282,191	574,434	48,384,440
Expenditures										
Salaries & Benefits	7,358,878	1,499,607	3,442,613	4,926,727	791,410	959,742	211,158	940,483	299,888	33,926,926
Books and Supplies	240,271	219,333	189,110	275,367	77,583	61,149	26,325	44,261	2,650	1,136,049
Services	808,522	2,510,800	981,428	1,360,453	203,745	479,892	79,279	371,972	175,114	6,871,205
Capital Outlay	746,934	12,400	-	122,048	-	27,200	6,660	225,000	-	1,140,242
Other Outgo	(3,122,049)	1,264,491	442,929	820,475	334,157	191,501	38,922	1,557,343	61,567	1,589,336
Total Expenditures	6,032,556	19,003,031	5,056,080	7,505,070	1,406,895	1,719,504	362,344	3,139,059	539,219	44,763,758
Transfers										
Transfers In	35,000	-	50	-	-	-	-	-	-	35,050
Transfers Out	2,005,763	-	-	541,244	-	-	-	-	250,000	2,797,007
Other: Sources	-	-	-	-	-	-	-	-	-	-
Other: Uses	-	-	-	-	-	-	-	-	-	-
Contributions	(2,639,460)	17,261,645	268,263	1,011,488	654,630	592,060	(31,444)	(17,117,182)	-	-
Total Transfers	(4,610,223)	17,261,645	268,313	470,244	654,630	592,060	(31,444)	(17,117,182)	(250,000)	(2,761,957)
Net Inc./Dec. in Fund Balance	783,583	(120,024)	(153,140)	779,531	-	(199,214)	(43,176)	25,950	(214,785)	858,725
Ending Fund Balance	9,595,489	1,396,013	90,779	4,100,473	8,700	221,084	121,871	4,795,438	736,782	21,066,629
Components of End. Fund Bal.										
Revolving Cash & Nonspendable EFB	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	29,336	1,395,662	15,516	2,277,795	2,073	221,084	121,871	4,795,438	-	8,858,775
Other Designations	7,177,615	351	75,263	1,822,678	6,627	-	-	-	736,782	9,819,316
Reserve for Economic Uncert.5%	2,380,038	(1,000)	(300)	(200)	(500)	-	-	-	-	2,378,038
Unappropriated Fund Bal.	-	-	-	-	-	-	-	-	-	-

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	11,306,536.00	11,306,536.00	2,606,364.81	11,620,989.00	314,453.00	2.8%
2) Federal Revenue		8100-8299	5,036,967.00	5,036,967.00	674,424.75	4,637,054.00	(399,913.00)	-7.9%
3) Other State Revenue		8300-8599	14,144,633.00	14,144,633.00	4,148,316.12	14,321,457.00	176,824.00	1.3%
4) Other Local Revenue		8600-8799	16,070,941.00	16,070,941.00	919,077.09	17,804,940.00	1,733,999.00	10.8%
5) TOTAL, REVENUES			46,559,077.00	46,559,077.00	8,348,182.77	48,384,440.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,147,561.00	10,147,561.00	2,877,586.69	10,627,750.00	(480,189.00)	-4.7%
2) Classified Salaries		2000-2999	12,983,439.00	12,983,439.00	3,508,091.76	12,715,714.00	267,725.00	2.1%
3) Employee Benefits		3000-3999	10,672,644.00	10,672,644.00	2,693,964.57	10,583,462.00	89,182.00	0.8%
4) Books and Supplies		4000-4999	1,191,623.00	1,191,623.00	282,169.06	1,136,049.00	55,574.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	8,050,467.00	8,050,467.00	2,160,869.27	6,971,205.00	1,079,262.00	13.4%
6) Capital Outlay		6000-6999	648,184.00	648,184.00	214,443.59	1,140,242.00	(492,058.00)	-75.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	509,024.00	509,024.00	192,862.41	1,708,469.00	(1,199,445.00)	-235.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(117,633.00)	(117,633.00)	(31,646.12)	(119,133.00)	1,500.00	-1.3%
9) TOTAL, EXPENDITURES			44,085,309.00	44,085,309.00	11,898,341.23	44,763,758.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,473,768.00	2,473,768.00	(3,550,158.46)	3,620,682.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	35,050.00	50.00	0.1%
b) Transfers Out		7600-7629	2,716,977.00	2,716,977.00	9,757.93	2,797,007.00	(80,030.00)	-2.9%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,681,977.00)	(2,681,977.00)	(9,757.93)	(2,761,957.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,209.00)	(208,209.00)	(3,559,916.39)	858,725.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,642,816.00	15,642,816.00		20,207,904.00	4,565,088.00	29.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,642,816.00	15,642,816.00		20,207,904.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,642,816.00	15,642,816.00		20,207,904.00		
2) Ending Balance, June 30 (E + F1e)			15,434,607.00	15,434,607.00		21,066,629.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,884,863.00	4,884,863.00		8,858,775.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,625,248.70	8,625,248.70		9,819,316.00		
COE	0000	9780	1,200,397.70					
Special Education	0000	9780	745,280.00					
One Stop	0000	9780	48,958.00					
Educational Services	0000	9780	2,120,685.00					
ROP	0000	9780	8,544.00					
SELPA	0000	9780	3,427,644.00					
MAA	0000	9780	1,033,450.00					
Special Education	1100	9780	1,872.00					
One Stop	1100	9780	34,986.00					
Alternative Education	1100	9780	3,432.00					
COE	0000	9780		1,200,397.70				
One Stop	0000	9780		48,958.00				
Educational Services	0000	9780		2,120,685.00				
MAA	0000	9780		1,033,450.00				
ROP	0000	9780		8,544.00				
Special Ed	0000	9780		745,280.00				
SELPA	0000	9780		3,427,644.00				
One Stop	1100	9780		34,986.00				
Alternative Education	1100	9780		3,432.00				
Special Education	1100	9780		1,872.00				
COE	0000	9780				7,177,615.00		
One Stop	0000	9780				40,277.00		
Educational Services	0000	9780				1,822,678.00		
ROP	0000	9780				6,627.00		
MAA	0000	9780				736,782.00		
One Stop	1100	9780				34,986.00		
Special Education	1100	9780				351.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,340,114.30	2,340,114.30		2,378,038.00		
Unassigned/Unappropriated Amount		9790	(426,119.00)	(426,119.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,319,982.00	8,319,982.00	2,329,386.00	8,559,608.00	239,626.00	2.9%
Education Protection Account State Aid - Current Year		8012	1,005,639.00	1,005,639.00	276,497.00	1,133,107.00	127,468.00	12.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,103.00	15,103.00	0.00	14,910.00	(193.00)	-1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	481.81	820.00	20.00	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County & District Taxes								
Secured Roll Taxes		8041	1,733,567.00	1,733,567.00	0.00	1,754,440.00	20,873.00	1.2%
Unsecured Roll Taxes		8042	80,300.00	80,300.00	0.00	79,640.00	(660.00)	-0.8%
Prior Years' Taxes		8043	1,447.00	1,447.00	0.00	1,530.00	83.00	5.7%
Supplemental Taxes		8044	60,000.00	60,000.00	0.00	46,090.00	(13,910.00)	-23.2%
Education Revenue Augmentation Fund (ERAF)		8045	66,554.00	66,554.00	0.00	0.00	(66,554.00)	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	800.00	800.00	0.00	8,500.00	7,700.00	962.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			11,284,192.00	11,284,192.00	2,606,364.81	11,598,645.00	314,453.00	2.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	22,344.00	22,344.00	0.00	22,344.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,306,536.00	11,306,536.00	2,606,364.81	11,620,989.00	314,453.00	2.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	452,961.00	452,961.00	0.00	451,100.00	(1,861.00)	-0.4%
Special Education Discretionary Grants		8182	129,311.00	129,311.00	0.00	196,506.00	67,195.00	52.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	102,518.00	102,518.00	21,659.66	120,659.00	18,141.00	17.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,365.00	13,365.00	0.00	13,613.00	248.00	1.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	53,044.00	53,044.00	14,228.08	70,377.00	17,333.00	32.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	247,345.00	247,345.00	44,588.00	273,971.00	26,626.00	10.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,982,229.00	3,982,229.00	593,949.01	3,454,634.00	(527,595.00)	-13.2%
TOTAL, FEDERAL REVENUE			5,036,967.00	5,036,967.00	674,424.75	4,637,054.00	(399,913.00)	-7.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,457,021.00	10,457,021.00	3,268,412.00	10,060,432.00	(396,589.00)	-3.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	309,541.00	309,541.00	91,796.00	327,841.00	18,300.00	5.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	40,175.00	40,175.00	0.00	40,175.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	82,218.00	82,218.00	5,129.23	84,211.00	1,993.00	2.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	99,750.00	99,750.00	99,750.00	99,750.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentiv e Grant Program	6387	8590	674,153.00	674,153.00	136,355.16	517,486.00	(156,667.00)	-23.2%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	127,495.00	127,495.00	0.00	132,073.00	4,578.00	3.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,354,280.00	2,354,280.00	546,873.73	3,059,489.00	705,209.00	30.0%
TOTAL, OTHER STATE REVENUE			14,144,633.00	14,144,633.00	4,148,316.12	14,321,457.00	176,824.00	1.3%
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	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	21,671.00	21,671.00	0.00	20,208.00	(1,463.00)	-6.8%
All Other Sales		8639	71,000.00	71,000.00	15,614.75	71,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,645,315.00	3,645,315.00	510,689.11	4,222,535.00	577,220.00	15.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,721,391.00	1,721,391.00	95,593.29	1,578,879.00	(142,512.00)	-8.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,790,348.00	3,790,348.00	278,011.94	3,399,790.00	(390,558.00)	-10.3%
Tuition		8710	6,471,216.00	6,471,216.00	19,168.00	8,162,528.00	1,691,312.00	26.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			16,070,941.00	16,070,941.00	919,077.09	17,804,940.00	1,733,999.00	10.8%
TOTAL, REVENUES			46,559,077.00	46,559,077.00	8,348,182.77	48,384,440.00	1,825,363.00	3.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,372,431.00	5,372,431.00	1,356,404.53	5,598,969.00	(226,538.00)	-4.2%
Certificated Pupil Support Salaries		1200	1,490,372.00	1,490,372.00	427,671.93	1,569,049.00	(78,677.00)	-5.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,278,758.00	3,278,758.00	1,093,510.23	3,453,732.00	(174,974.00)	-5.3%
Other Certificated Salaries		1900	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,147,561.00	10,147,561.00	2,877,586.69	10,627,750.00	(480,189.00)	-4.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,552,465.00	3,552,465.00	798,886.75	3,689,519.00	(137,054.00)	-3.9%
Classified Support Salaries		2200	2,289,811.00	2,289,811.00	636,228.70	2,193,877.00	95,934.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	3,097,429.00	3,097,429.00	932,826.61	2,782,479.00	314,950.00	10.2%
Clerical, Technical and Office Salaries		2400	3,094,895.00	3,094,895.00	980,866.11	3,034,095.00	60,800.00	2.0%
Other Classified Salaries		2900	948,839.00	948,839.00	159,283.59	1,015,744.00	(66,905.00)	-7.1%
TOTAL, CLASSIFIED SALARIES			12,983,439.00	12,983,439.00	3,508,091.76	12,715,714.00	267,725.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,417,823.00	2,417,823.00	456,324.15	2,502,921.00	(85,098.00)	-3.5%
PERS		3201-3202	3,502,525.00	3,502,525.00	984,323.75	3,420,374.00	82,151.00	2.3%
OASDI/Medicare/Alternative		3301-3302	1,258,097.00	1,258,097.00	337,150.97	1,230,137.00	27,960.00	2.2%
Health and Welfare Benefits		3401-3402	1,918,373.00	1,918,373.00	495,627.82	1,948,381.00	(30,008.00)	-1.6%
Unemployment Insurance		3501-3502	51,935.00	51,935.00	3,238.29	13,562.00	38,373.00	73.9%
Workers' Compensation		3601-3602	399,066.00	399,066.00	110,531.72	401,483.00	(2,417.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	215,044.00	215,044.00	65,595.12	234,371.00	(19,327.00)	-9.0%
Other Employee Benefits		3901-3902	909,781.00	909,781.00	241,172.75	832,233.00	77,548.00	8.5%
TOTAL, EMPLOYEE BENEFITS			10,672,644.00	10,672,644.00	2,693,964.57	10,583,462.00	89,182.00	0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,227.00	24,227.00	0.00	32,227.00	(8,000.00)	-33.0%
Books and Other Reference Materials		4200	22,378.00	22,378.00	2,256.53	27,298.00	(4,920.00)	-22.0%
Materials and Supplies		4300	1,015,389.00	1,015,389.00	236,244.20	895,376.00	120,013.00	11.8%
Noncapitalized Equipment		4400	129,629.00	129,629.00	43,668.33	181,148.00	(51,519.00)	-39.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,191,623.00	1,191,623.00	282,169.06	1,136,049.00	55,574.00	4.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,172,691.00	2,172,691.00	235,673.85	1,145,530.00	1,027,161.00	47.3%
Travel and Conferences		5200	269,081.00	269,081.00	98,767.82	383,800.00	(114,719.00)	-42.6%
Dues and Memberships		5300	87,438.00	87,438.00	83,009.91	97,940.00	(10,502.00)	-12.0%
Insurance		5400-5450	261,814.00	261,814.00	3,395.34	263,671.00	(1,857.00)	-0.7%
Operations and Housekeeping Services		5500	411,946.00	411,946.00	107,206.84	411,946.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	452,822.00	452,822.00	119,942.93	453,662.00	(840.00)	-0.2%
Transfers of Direct Costs		5710	0.00	0.00	3.98	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(501,037.00)	(501,037.00)	(99,253.32)	(501,892.00)	855.00	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	4,768,653.00	4,768,653.00	1,577,927.47	4,593,725.00	174,928.00	3.7%
Communications		5900	127,059.00	127,059.00	34,194.45	122,823.00	4,236.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,050,467.00	8,050,467.00	2,160,869.27	6,971,205.00	1,079,262.00	13.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	454,284.00	454,284.00	146,503.40	458,440.00	(4,156.00)	-0.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	157,556.00	157,556.00	12,310.28	501,264.00	(343,708.00)	-218.1%
Equipment Replacement		6500	36,344.00	36,344.00	55,629.91	180,538.00	(144,194.00)	-396.7%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			648,184.00	648,184.00	214,443.59	1,140,242.00	(492,058.00)	-75.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	76,155.00	76,155.00	0.00	76,155.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	1,165,088.00	(1,165,088.00)	New
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	432,869.00	432,869.00	192,862.41	467,226.00	(34,357.00)	-7.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			509,024.00	509,024.00	192,862.41	1,708,469.00	(1,199,445.00)	-235.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(117,633.00)	(117,633.00)	(31,646.12)	(119,133.00)	1,500.00	-1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(117,633.00)	(117,633.00)	(31,646.12)	(119,133.00)	1,500.00	-1.3%
TOTAL, EXPENDITURES			44,085,309.00	44,085,309.00	11,898,341.23	44,763,758.00	(678,449.00)	-1.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	35,000.00	35,000.00	0.00	35,050.00	50.00	0.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.00	35,050.00	50.00	0.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	361,650.00	361,650.00	0.00	420,344.00	(58,694.00)	-16.2%
Other Authorized Interfund Transfers Out		7619	2,352,827.00	2,352,827.00	9,757.93	2,374,163.00	(21,336.00)	-0.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,716,977.00	2,716,977.00	9,757.93	2,797,007.00	(80,030.00)	-2.9%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,681,977.00)	(2,681,977.00)	(9,757.93)	(2,761,957.00)	79,980.00	-3.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,539,573.00	10,539,573.00	2,606,364.81	10,874,640.00	335,067.00	3.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	106,573.00	106,573.00	1,762.13	108,566.00	1,993.00	1.9%
4) Other Local Revenue		8600-8799	3,692,847.00	3,692,847.00	740,223.88	3,592,935.00	(99,912.00)	-2.7%
5) TOTAL, REVENUES			14,338,993.00	14,338,993.00	3,348,350.82	14,576,141.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,237,533.00	2,237,533.00	673,943.21	2,206,322.00	31,211.00	1.4%
2) Classified Salaries		2000-2999	5,294,058.00	5,294,058.00	1,616,380.92	5,113,077.00	180,981.00	3.4%
3) Employee Benefits		3000-3999	3,033,466.00	3,033,466.00	905,686.22	2,978,857.00	54,609.00	1.8%
4) Books and Supplies		4000-4999	441,248.00	441,248.00	110,624.65	485,575.00	(44,327.00)	-10.0%
5) Services and Other Operating Expenditures		5000-5999	1,594,343.00	1,594,343.00	888,834.79	1,650,682.00	(56,339.00)	-3.5%
6) Capital Outlay		6000-6999	192,666.00	192,666.00	52,891.40	211,436.00	(18,770.00)	-9.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,417,409.00)	(2,417,409.00)	(415,750.54)	(2,518,023.00)	100,614.00	-4.2%
9) TOTAL, EXPENDITURES			10,375,905.00	10,375,905.00	3,832,610.65	10,127,926.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,963,088.00	3,963,088.00	(484,259.83)	4,448,215.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,000.00	0.00	35,050.00	50.00	0.1%
b) Transfers Out		7600-7629	2,716,977.00	2,716,977.00	0.00	2,787,249.00	(70,272.00)	-2.6%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(885,582.00)	(885,582.00)	0.00	(814,587.00)	70,995.00	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,567,559.00)	(3,567,559.00)	0.00	(3,566,786.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			395,529.00	395,529.00	(484,259.83)	881,429.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,610,793.00	10,610,793.00		11,326,425.00	715,632.00	6.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,610,793.00	10,610,793.00		11,326,425.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,610,793.00	10,610,793.00		11,326,425.00		
2) Ending Balance, June 30 (E + F1e)			11,006,322.00	11,006,322.00		12,207,854.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,625,248.70	8,625,248.70		9,819,316.00		
COE	0000	9780	1,200,397.70					
Special Education	0000	9780	745,280.00					
One Stop	0000	9780	48,958.00					
Educational Services	0000	9780	2,120,685.00					
ROP	0000	9780	8,544.00					
SELPA	0000	9780	3,427,644.00					
MAA	0000	9780	1,033,450.00					
Special Education	1100	9780	1,872.00					
One Stop	1100	9780	34,986.00					
Alternative Education	1100	9780	3,432.00					
COE	0000	9780		1,200,397.70				
One Stop	0000	9780		48,958.00				
Educational Services	0000	9780		2,120,685.00				
MAA	0000	9780		1,033,450.00				
ROP	0000	9780		8,544.00				
Special Ed	0000	9780		745,280.00				
SELPA	0000	9780		3,427,644.00				
One Stop	1100	9780		34,986.00				
Alternative Education	1100	9780		3,432.00				
Special Education	1100	9780		1,872.00				
COE	0000	9780				7,177,615.00		
One Stop	0000	9780				40,277.00		
Educational Services	0000	9780				1,822,678.00		
ROP	0000	9780				6,627.00		
MAA	0000	9780				736,782.00		
One Stop	1100	9780				34,986.00		
Special Education	1100	9780				351.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,340,114.30	2,340,114.30		2,378,038.00		
Unassigned/Unappropriated Amount		9790	30,459.00	30,459.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,319,982.00	8,319,982.00	2,329,386.00	8,559,608.00	239,626.00	2.9%
Education Protection Account State Aid - Current Year		8012	1,005,639.00	1,005,639.00	276,497.00	1,133,107.00	127,468.00	12.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,103.00	15,103.00	0.00	14,910.00	(193.00)	-1.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	481.81	820.00	20.00	2.5%
County & District Taxes								
Secured Roll Taxes		8041	1,733,567.00	1,733,567.00	0.00	1,754,440.00	20,873.00	1.2%
Unsecured Roll Taxes		8042	80,300.00	80,300.00	0.00	79,640.00	(660.00)	-0.8%
Prior Years' Taxes		8043	1,447.00	1,447.00	0.00	1,530.00	83.00	5.7%
Supplemental Taxes		8044	60,000.00	60,000.00	0.00	46,090.00	(13,910.00)	-23.2%
Education Revenue Augmentation Fund (ERAF)		8045	66,554.00	66,554.00	0.00	0.00	(66,554.00)	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	800.00	800.00	0.00	8,500.00	7,700.00	962.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	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	0.0%
Other In-Lieu Taxes		8082	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	0.0%
Subtotal, LCFF Sources			11,284,192.00	11,284,192.00	2,606,364.81	11,598,645.00	314,453.00	2.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	22,344.00	22,344.00	0.00	22,344.00	0.00	0.0%
Property Taxes Transfers		8097	(766,963.00)	(766,963.00)	0.00	(746,349.00)	20,614.00	-2.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,539,573.00	10,539,573.00	2,606,364.81	10,874,640.00	335,067.00	3.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	40,175.00	40,175.00	0.00	40,175.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	58,125.00	58,125.00	1,762.13	60,118.00	1,993.00	3.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,273.00	8,273.00	0.00	8,273.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			106,573.00	106,573.00	1,762.13	108,566.00	1,993.00	1.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	21,671.00	21,671.00	0.00	20,208.00	(1,463.00)	-6.8%
All Other Sales		8639	71,000.00	71,000.00	15,614.75	71,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	0.00	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,069,629.00	2,069,629.00	510,689.11	2,195,047.00	125,418.00	6.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	999,124.00	999,124.00	194,752.02	810,552.00	(188,572.00)	-18.9%
Tuition		8710	178,923.00	178,923.00	19,168.00	143,628.00	(35,295.00)	-19.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	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	0.0%
TOTAL, OTHER LOCAL REVENUE			3,692,847.00	3,692,847.00	740,223.88	3,592,935.00	(99,912.00)	-2.7%
TOTAL, REVENUES			14,338,993.00	14,338,993.00	3,348,350.82	14,576,141.00	237,148.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	336,461.00	336,461.00	85,988.14	335,836.00	625.00	0.2%
Certificated Pupil Support Salaries		1200	580.00	580.00	786.30	3,080.00	(2,500.00)	-431.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,894,492.00	1,894,492.00	587,168.77	1,861,406.00	33,086.00	1.7%
Other Certificated Salaries		1900	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,237,533.00	2,237,533.00	673,943.21	2,206,322.00	31,211.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,900.00	4,900.00	455.07	4,900.00	0.00	0.0%
Classified Support Salaries		2200	443,918.00	443,918.00	107,981.74	401,759.00	42,159.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	2,382,137.00	2,382,137.00	752,753.25	2,241,110.00	141,027.00	5.9%
Clerical, Technical and Office Salaries		2400	2,221,614.00	2,221,614.00	694,452.52	2,167,146.00	54,468.00	2.5%
Other Classified Salaries		2900	241,489.00	241,489.00	60,738.34	298,162.00	(56,673.00)	-23.5%
TOTAL, CLASSIFIED SALARIES			5,294,058.00	5,294,058.00	1,616,380.92	5,113,077.00	180,981.00	3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	399,000.00	399,000.00	125,442.64	400,013.00	(1,013.00)	-0.3%
PERS		3201-3202	1,417,633.00	1,417,633.00	423,724.23	1,386,586.00	31,047.00	2.2%
OASDI/Medicare/Alternative		3301-3302	448,386.00	448,386.00	131,268.36	423,733.00	24,653.00	5.5%
Health and Welfare Benefits		3401-3402	371,075.00	371,075.00	112,266.88	396,350.00	(25,275.00)	-6.8%
Unemployment Insurance		3501-3502	15,399.00	15,399.00	1,132.89	3,902.00	11,497.00	74.7%
Workers' Compensation		3601-3602	128,003.00	128,003.00	38,917.37	124,366.00	3,637.00	2.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	74,908.00	74,908.00	23,439.24	74,904.00	4.00	0.0%
Other Employee Benefits		3901-3902	179,062.00	179,062.00	49,494.61	169,003.00	10,059.00	5.6%
TOTAL, EMPLOYEE BENEFITS			3,033,466.00	3,033,466.00	905,686.22	2,978,857.00	54,609.00	1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,241.00	6,241.00	381.12	5,641.00	600.00	9.6%
Materials and Supplies		4300	380,000.00	380,000.00	92,685.32	409,023.00	(29,023.00)	-7.6%
Noncapitalized Equipment		4400	55,007.00	55,007.00	17,558.21	70,911.00	(15,904.00)	-28.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			441,248.00	441,248.00	110,624.65	485,575.00	(44,327.00)	-10.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	156,809.00	156,809.00	57,994.65	184,443.00	(27,634.00)	-17.6%
Dues and Memberships		5300	76,793.00	76,793.00	78,594.41	86,867.00	(10,074.00)	-13.1%
Insurance		5400-5450	258,312.00	258,312.00	1,672.80	260,021.00	(1,709.00)	-0.7%
Operations and Housekeeping Services		5500	411,946.00	411,946.00	107,206.84	411,946.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,750.00	232,750.00	52,911.59	239,717.00	(6,967.00)	-3.0%
Transfers of Direct Costs		5710	(794,597.00)	(794,597.00)	(181,936.87)	(814,907.00)	20,310.00	-2.6%
Transfers of Direct Costs - Interfund		5750	(501,037.00)	(501,037.00)	(115,388.32)	(518,027.00)	16,990.00	-3.4%
Professional/Consulting Services and Operating Expenditures		5800	1,667,501.00	1,667,501.00	861,313.14	1,716,032.00	(48,531.00)	-2.9%
Communications		5900	85,866.00	85,866.00	26,466.55	84,590.00	1,276.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,594,343.00	1,594,343.00	888,834.79	1,650,682.00	(56,339.00)	-3.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,000.00	55,000.00	52,891.40	55,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	101,322.00	101,322.00	0.00	120,092.00	(18,770.00)	-18.5%
Equipment Replacement		6500	36,344.00	36,344.00	0.00	36,344.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			192,666.00	192,666.00	52,891.40	211,436.00	(18,770.00)	-9.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,299,776.00)	(2,299,776.00)	(384,104.42)	(2,398,890.00)	99,114.00	-4.3%
Transfers of Indirect Costs - Interfund		7350	(117,633.00)	(117,633.00)	(31,646.12)	(119,133.00)	1,500.00	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,417,409.00)	(2,417,409.00)	(415,750.54)	(2,518,023.00)	100,614.00	-4.2%
TOTAL, EXPENDITURES			10,375,905.00	10,375,905.00	3,832,610.65	10,127,926.00	247,979.00	2.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	35,000.00	35,000.00	0.00	35,050.00	50.00	0.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			35,000.00	35,000.00	0.00	35,050.00	50.00	0.1%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	361,650.00	361,650.00	0.00	420,344.00	(58,694.00)	-16.2%
Other Authorized Interfund Transfers Out		7619	2,352,827.00	2,352,827.00	0.00	2,364,405.00	(11,578.00)	-0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,716,977.00	2,716,977.00	0.00	2,787,249.00	(70,272.00)	-2.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
County School Bldg Aid		8961	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(885,582.00)	(885,582.00)	0.00	(814,587.00)	70,995.00	-8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(885,582.00)	(885,582.00)	0.00	(814,587.00)	70,995.00	-8.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,567,559.00)	(3,567,559.00)	0.00	(3,566,786.00)	773.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	766,963.00	766,963.00	0.00	746,349.00	(20,614.00)	-2.7%
2) Federal Revenue		8100-8299	5,036,967.00	5,036,967.00	674,424.75	4,637,054.00	(399,913.00)	-7.9%
3) Other State Revenue		8300-8599	14,038,060.00	14,038,060.00	4,146,553.99	14,212,891.00	174,831.00	1.2%
4) Other Local Revenue		8600-8799	12,378,094.00	12,378,094.00	178,853.21	14,212,005.00	1,833,911.00	14.8%
5) TOTAL, REVENUES			32,220,084.00	32,220,084.00	4,999,831.95	33,808,299.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,910,028.00	7,910,028.00	2,203,643.48	8,421,428.00	(511,400.00)	-6.5%
2) Classified Salaries		2000-2999	7,689,381.00	7,689,381.00	1,891,710.84	7,602,637.00	86,744.00	1.1%
3) Employee Benefits		3000-3999	7,639,178.00	7,639,178.00	1,788,278.35	7,604,605.00	34,573.00	0.5%
4) Books and Supplies		4000-4999	750,375.00	750,375.00	171,544.41	650,474.00	99,901.00	13.3%
5) Services and Other Operating Expenditures		5000-5999	6,456,124.00	6,456,124.00	1,272,034.48	5,320,523.00	1,135,601.00	17.6%
6) Capital Outlay		6000-6999	455,518.00	455,518.00	161,552.19	928,806.00	(473,288.00)	-103.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	509,024.00	509,024.00	192,862.41	1,708,469.00	(1,199,445.00)	-235.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,299,776.00	2,299,776.00	384,104.42	2,398,890.00	(99,114.00)	-4.3%
9) TOTAL, EXPENDITURES			33,709,404.00	33,709,404.00	8,065,730.58	34,635,832.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,489,320.00)	(1,489,320.00)	(3,065,898.63)	(827,533.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	9,757.93	9,758.00	(9,758.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	885,582.00	885,582.00	0.00	814,587.00	(70,995.00)	-8.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			885,582.00	885,582.00	(9,757.93)	804,829.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(603,738.00)	(603,738.00)	(3,075,656.56)	(22,704.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,032,023.00	5,032,023.00		8,881,479.00	3,849,456.00	76.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,032,023.00	5,032,023.00		8,881,479.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,032,023.00	5,032,023.00		8,881,479.00		
2) Ending Balance, June 30 (E + F1e)			4,428,285.00	4,428,285.00		8,858,775.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,884,863.00	4,884,863.00		8,858,775.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(456,578.00)	(456,578.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	766,963.00	766,963.00	0.00	746,349.00	(20,614.00)	-2.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			766,963.00	766,963.00	0.00	746,349.00	(20,614.00)	-2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	452,961.00	452,961.00	0.00	451,100.00	(1,861.00)	-0.4%
Special Education Discretionary Grants		8182	129,311.00	129,311.00	0.00	196,506.00	67,195.00	52.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	56,194.00	56,194.00	0.00	56,194.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	102,518.00	102,518.00	21,659.66	120,659.00	18,141.00	17.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,365.00	13,365.00	0.00	13,613.00	248.00	1.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	53,044.00	53,044.00	14,228.08	70,377.00	17,333.00	32.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	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	247,345.00	247,345.00	44,588.00	273,971.00	26,626.00	10.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,982,229.00	3,982,229.00	593,949.01	3,454,634.00	(527,595.00)	-13.2%
TOTAL, FEDERAL REVENUE			5,036,967.00	5,036,967.00	674,424.75	4,637,054.00	(399,913.00)	-7.9%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	10,457,021.00	10,457,021.00	3,268,412.00	10,060,432.00	(396,589.00)	-3.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	309,541.00	309,541.00	91,796.00	327,841.00	18,300.00	5.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	24,093.00	24,093.00	3,367.10	24,093.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	99,750.00	99,750.00	99,750.00	99,750.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	674,153.00	674,153.00	136,355.16	517,486.00	(156,667.00)	-23.2%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	127,495.00	127,495.00	0.00	132,073.00	4,578.00	3.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,346,007.00	2,346,007.00	546,873.73	3,051,216.00	705,209.00	30.1%
TOTAL, OTHER STATE REVENUE			14,038,060.00	14,038,060.00	4,146,553.99	14,212,891.00	174,831.00	1.2%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	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	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,575,686.00	1,575,686.00	0.00	2,027,488.00	451,802.00	28.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,718,891.00	1,718,891.00	95,593.29	1,576,379.00	(142,512.00)	-8.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,791,224.00	2,791,224.00	83,259.92	2,589,238.00	(201,986.00)	-7.2%
Tuition		8710	6,292,293.00	6,292,293.00	0.00	8,018,900.00	1,726,607.00	27.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	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	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,378,094.00	12,378,094.00	178,853.21	14,212,005.00	1,833,911.00	14.8%
TOTAL, REVENUES			32,220,084.00	32,220,084.00	4,999,831.95	33,808,299.00	1,588,215.00	4.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,035,970.00	5,035,970.00	1,270,416.39	5,263,133.00	(227,163.00)	-4.5%
Certificated Pupil Support Salaries		1200	1,489,792.00	1,489,792.00	426,885.63	1,565,969.00	(76,177.00)	-5.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,384,266.00	1,384,266.00	506,341.46	1,592,326.00	(208,060.00)	-15.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,910,028.00	7,910,028.00	2,203,643.48	8,421,428.00	(511,400.00)	-6.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,547,565.00	3,547,565.00	798,431.68	3,684,619.00	(137,054.00)	-3.9%
Classified Support Salaries		2200	1,845,893.00	1,845,893.00	528,246.96	1,792,118.00	53,775.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	715,292.00	715,292.00	180,073.36	541,369.00	173,923.00	24.3%
Clerical, Technical and Office Salaries		2400	873,281.00	873,281.00	286,413.59	866,949.00	6,332.00	0.7%
Other Classified Salaries		2900	707,350.00	707,350.00	98,545.25	717,582.00	(10,232.00)	-1.4%
TOTAL, CLASSIFIED SALARIES			7,689,381.00	7,689,381.00	1,891,710.84	7,602,637.00	86,744.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,018,823.00	2,018,823.00	330,881.51	2,102,908.00	(84,085.00)	-4.2%
PERS		3201-3202	2,084,892.00	2,084,892.00	560,599.52	2,033,788.00	51,104.00	2.5%
OASDI/Medicare/Alternative		3301-3302	809,711.00	809,711.00	205,882.61	806,404.00	3,307.00	0.4%
Health and Welfare Benefits		3401-3402	1,547,298.00	1,547,298.00	383,360.94	1,552,031.00	(4,733.00)	-0.3%
Unemployment Insurance		3501-3502	36,536.00	36,536.00	2,105.40	9,660.00	26,876.00	73.6%
Workers' Compensation		3601-3602	271,063.00	271,063.00	71,614.35	277,117.00	(6,054.00)	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	140,136.00	140,136.00	42,155.88	159,467.00	(19,331.00)	-13.8%
Other Employee Benefits		3901-3902	730,719.00	730,719.00	191,678.14	663,230.00	67,489.00	9.2%
TOTAL, EMPLOYEE BENEFITS			7,639,178.00	7,639,178.00	1,788,278.35	7,604,605.00	34,573.00	0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,227.00	24,227.00	0.00	32,227.00	(8,000.00)	-33.0%
Books and Other Reference Materials		4200	16,137.00	16,137.00	1,875.41	21,657.00	(5,520.00)	-34.2%
Materials and Supplies		4300	635,389.00	635,389.00	143,558.88	486,353.00	149,036.00	23.5%
Noncapitalized Equipment		4400	74,622.00	74,622.00	26,110.12	110,237.00	(35,615.00)	-47.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			750,375.00	750,375.00	171,544.41	650,474.00	99,901.00	13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,172,691.00	2,172,691.00	235,673.85	1,145,530.00	1,027,161.00	47.3%
Travel and Conferences		5200	112,272.00	112,272.00	40,773.17	199,357.00	(87,085.00)	-77.6%
Dues and Memberships		5300	10,645.00	10,645.00	4,415.50	11,073.00	(428.00)	-4.0%
Insurance		5400-5450	3,502.00	3,502.00	1,722.54	3,650.00	(148.00)	-4.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220,072.00	220,072.00	67,031.34	213,945.00	6,127.00	2.8%
Transfers of Direct Costs		5710	794,597.00	794,597.00	181,940.85	814,907.00	(20,310.00)	-2.6%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	16,135.00	16,135.00	(16,135.00)	New
Professional/Consulting Services and Operating Expenditures		5800	3,101,152.00	3,101,152.00	716,614.33	2,877,693.00	223,459.00	7.2%
Communications		5900	41,193.00	41,193.00	7,727.90	38,233.00	2,960.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,456,124.00	6,456,124.00	1,272,034.48	5,320,523.00	1,135,601.00	17.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	399,284.00	399,284.00	93,612.00	403,440.00	(4,156.00)	-1.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	56,234.00	56,234.00	12,310.28	381,172.00	(324,938.00)	-577.8%
Equipment Replacement		6500	0.00	0.00	55,629.91	144,194.00	(144,194.00)	New
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			455,518.00	455,518.00	161,552.19	928,806.00	(473,288.00)	-103.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	76,155.00	76,155.00	0.00	76,155.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	1,165,088.00	(1,165,088.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	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	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	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	0.0%
All Other Transfers		7281-7283	432,869.00	432,869.00	192,862.41	467,226.00	(34,357.00)	-7.9%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			509,024.00	509,024.00	192,862.41	1,708,469.00	(1,199,445.00)	-235.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,299,776.00	2,299,776.00	384,104.42	2,398,890.00	(99,114.00)	-4.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,299,776.00	2,299,776.00	384,104.42	2,398,890.00	(99,114.00)	-4.3%
TOTAL, EXPENDITURES			33,709,404.00	33,709,404.00	8,065,730.58	34,635,832.00	(926,428.00)	-2.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	9,757.93	9,758.00	(9,758.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	9,757.93	9,758.00	(9,758.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	885,582.00	885,582.00	0.00	814,587.00	(70,995.00)	-8.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			885,582.00	885,582.00	0.00	814,587.00	(70,995.00)	-8.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			885,582.00	885,582.00	(9,757.93)	804,829.00	80,753.00	9.1%

Description	Object Codes	Projected Year Totals (Form 011) (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 AI, Line B5)		0.00	0.00%	23,606.17	0.00%	23,606.17
(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	11,620,989.00	3.46%	12,023,213.00	2.06%	12,271,483.00
2. Federal Revenues	8100-8299	4,637,054.00	(13.18%)	4,025,836.00	0.00%	4,025,836.00
3. Other State Revenues	8300-8599	14,321,457.00	(.36%)	14,269,980.00	(2.10%)	13,969,980.00
4. Other Local Revenues	8600-8799	17,804,940.00	2.43%	18,236,834.00	(3.57%)	17,585,043.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,050.00	(99.86%)	50.00	0.00%	50.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		48,419,490.00	.28%	48,555,913.00	(1.45%)	47,852,392.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,627,750.00		10,626,396.00
b. Step & Column Adjustment				159,416.00		159,396.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(160,770.00)		(187,582.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,627,750.00	(.01%)	10,626,396.00	(.27%)	10,598,210.00
2. Classified Salaries						
a. Base Salaries				12,715,714.00		13,013,003.00
b. Step & Column Adjustment				190,736.00		195,195.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				106,553.00		(33,305.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,715,714.00	2.34%	13,013,003.00	1.24%	13,174,893.00
3. Employee Benefits	3000-3999	10,583,462.00	3.02%	10,902,656.00	1.21%	11,034,912.00
4. Books and Supplies	4000-4999	1,136,049.00	(7.99%)	1,045,240.00	.30%	1,048,348.00
5. Services and Other Operating Expenditures	5000-5999	6,971,205.00	(1.56%)	6,862,367.00	(2.10%)	6,718,329.00
6. Capital Outlay	6000-6999	1,140,242.00	(66.70%)	379,747.00	0.00%	379,747.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,708,469.00	0.00%	1,708,469.00	0.00%	1,708,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(119,133.00)	0.00%	(119,133.00)	0.00%	(119,133.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,797,007.00	(35.75%)	1,797,007.00	0.00%	1,797,007.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,560,765.00	(2.83%)	46,215,752.00	.27%	46,340,782.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		858,725.00		2,340,161.00		1,511,610.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,207,904.00		21,066,629.00		23,406,790.00
2. Ending Fund Balance (Sum lines C and D1)		21,066,629.00		23,406,790.00		24,918,400.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		0.00		0.00
b. Restricted	9740	8,858,775.00		8,679,543.00		7,965,717.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	9,819,316.00		12,416,459.00		14,635,644.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,378,038.00		2,310,788.00		2,317,039.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,066,629.00		23,406,790.00		24,918,400.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,378,038.00		2,310,788.00		2,317,039.00
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,378,038.00		2,310,788.00		2,317,039.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
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):						
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):						
	51-BV00 Sutter County					
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)						
		7,865,202.00		7,865,202.00		7,865,202.00
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)						
		47,560,765.00		46,215,752.00		46,340,782.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		47,560,765.00		46,215,752.00		46,340,782.00
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)		47,560,765.00		46,215,752.00		46,340,782.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,426,822.95		1,386,472.56		1,390,223.46
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,426,822.95		1,386,472.56		1,390,223.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (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 AI, Line B5)			0.00%	23,606.17	0.00%	23,606.17
(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	10,874,640.00	3.70%	11,276,864.00	2.20%	11,525,134.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	108,566.00	0.00%	108,566.00	0.00%	108,566.00
4. Other Local Revenues	8600-8799	3,592,935.00	8.06%	3,882,435.00	(7.46%)	3,592,935.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,050.00	(99.86%)	50.00	0.00%	50.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(814,587.00)	0.00%	(814,587.00)	0.00%	(814,587.00)
6. Total (Sum lines A1 thru A5c)		13,796,604.00	4.76%	14,453,328.00	(.29%)	14,412,098.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,206,322.00		2,070,484.00
b. Step & Column Adjustment				33,095.00		31,057.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(168,933.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,206,322.00	(6.16%)	2,070,484.00	1.50%	2,101,541.00
2. Classified Salaries						
a. Base Salaries				5,113,077.00		5,189,773.00
b. Step & Column Adjustment				76,696.00		77,847.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,113,077.00	1.50%	5,189,773.00	1.50%	5,267,620.00
3. Employee Benefits	3000-3999	2,978,857.00	1.77%	3,031,653.00	2.35%	3,102,789.00
4. Books and Supplies	4000-4999	485,575.00	3.03%	500,288.00	2.64%	513,496.00
5. Services and Other Operating Expenditures	5000-5999	1,650,682.00	3.03%	1,700,698.00	2.64%	1,745,596.00
6. Capital Outlay	6000-6999	211,436.00	3.03%	217,843.00	0.00%	217,843.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,518,023.00)	1.83%	(2,564,053.00)	(.57%)	(2,549,472.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,787,249.00	(35.88%)	1,787,249.00	0.00%	1,787,249.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		12,915,175.00	(7.60%)	11,933,935.00	2.12%	12,186,662.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		881,429.00		2,519,393.00		2,225,436.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,326,425.00		12,207,854.00		14,727,247.00
2. Ending Fund Balance (Sum lines C and D1)		12,207,854.00		14,727,247.00		16,952,683.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	9,819,316.00		12,416,459.00		14,635,644.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,378,038.00		2,310,788.00		2,317,039.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,207,854.00		14,727,247.00		16,952,683.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,378,038.00		2,310,788.00		2,317,039.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,378,038.00		2,310,788.00		2,317,039.00
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.						
Reduction in B1d is removal of a retirement of a certificated position that will not be re-filled.						

Description	Object Codes	Projected Year Totals (Form 011) (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 AI, 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	746,349.00	0.00%	746,349.00	0.00%	746,349.00
2. Federal Revenues	8100-8299	4,637,054.00	(13.18%)	4,025,836.00	0.00%	4,025,836.00
3. Other State Revenues	8300-8599	14,212,891.00	(.36%)	14,161,414.00	(2.12%)	13,861,414.00
4. Other Local Revenues	8600-8799	14,212,005.00	1.00%	14,354,399.00	(2.52%)	13,992,108.00
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	814,587.00	0.00%	814,587.00	0.00%	814,587.00
6. Total (Sum lines A1 thru A5c)		34,622,886.00	(1.50%)	34,102,585.00	(1.94%)	33,440,294.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,421,428.00		8,555,912.00
b. Step & Column Adjustment				126,321.00		128,339.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				8,163.00		(187,582.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,421,428.00	1.60%	8,555,912.00	(.69%)	8,496,669.00
2. Classified Salaries						
a. Base Salaries				7,602,637.00		7,823,230.00
b. Step & Column Adjustment				114,040.00		117,348.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				106,553.00		(33,305.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,602,637.00	2.90%	7,823,230.00	1.07%	7,907,273.00
3. Employee Benefits	3000-3999	7,604,605.00	3.50%	7,871,003.00	.78%	7,932,123.00
4. Books and Supplies	4000-4999	650,474.00	(16.22%)	544,952.00	(1.85%)	534,852.00
5. Services and Other Operating Expenditures	5000-5999	5,320,523.00	(2.99%)	5,161,669.00	(3.66%)	4,972,733.00
6. Capital Outlay	6000-6999	928,806.00	(82.57%)	161,904.00	0.00%	161,904.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,708,469.00	0.00%	1,708,469.00	0.00%	1,708,469.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,398,890.00	1.92%	2,444,920.00	(.60%)	2,430,339.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,758.00	0.00%	9,758.00	0.00%	9,758.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,645,590.00	(1.05%)	34,281,817.00	(.37%)	34,154,120.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(22,704.00)		(179,232.00)		(713,826.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,881,479.00		8,858,775.00		8,679,543.00
2. Ending Fund Balance (Sum lines C and D1)		8,858,775.00		8,679,543.00		7,965,717.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,858,775.00		8,679,543.00		7,965,717.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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)		8,858,775.00		8,679,543.00		7,965,717.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						
24-25 B1d- Net of removal of COVID funds and addition of Pre-School teacher within Special Education. 24-25 B2D - Addition of 5 paras in Special Education. 25-26 B1d - Removal of counselors of one-time funding. 25-26 B2d-Removal of classified due to removal of one-time funding.						

Cashflow Worksheet
2023-24 First Interim

Object	Budget	Actuals Through the Month of (Enter Month Name)												Accruals / Adjustments	TOTAL					
		July	August	September	October	November	December	January	February	March	April	May	June							
ACTUALS THROUGH THE MONTH OF (Enter Month Name):																				
A. BEGINNING CASH		17,507,330	18,981,132	17,026,122	17,061,289	16,649,390	16,211,646	15,134,918	17,903,309	17,972,659	16,375,595	17,832,607	17,755,025							
B. RECEIPTS																				
Revenue Limit Sources																				
Property Taxes	1,958,571	0	0	0	0	0	26,925	729,747	0	26,925	(21,437)	426,584	769,826						1,958,571	
Principal Apportionment	9,640,074	415,974	489,871	1,025,252	674,786	621,014	822,886	621,014	621,014	822,886	621,014	621,014	2,283,350							9,640,074
Miscellaneous Funds	22,344	0	482	0	0	0	0	0	0	0	0	0	21,862							22,344
Federal Revenue	4,637,054	126,041	33,431	171,369	343,584	343,584	332,293	354,469	280,100	405,233	199,614	317,211	1,730,126							4,637,054
Other State Revenue	14,321,457	1,053,435	745,838	1,261,957	1,087,086	1,531,738	625,229	1,792,752	1,016,241	(48,904)	1,339,494	1,132,752	2,781,839							14,321,457
Other Local Revenue	17,804,940	22,741	177,154	250,606	468,576	282,433	581,386	2,271,000	1,957,711	813,458	3,023,753	1,180,609	6,775,513							17,804,940
Interfund Transfers In	35,050	0	0	0	0	0	0	0	0	0	0	0	35,050							35,050
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0							0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0							0
TOTAL RECEIPTS	48,419,490	1,618,191	1,446,776	2,709,164	2,574,032	2,778,769	2,388,719	5,768,982	3,875,066	2,021,599	5,162,438	3,678,168	14,397,565	0	0	0	0	0	0	48,419,490
C. DISBURSEMENTS																				
Certificated Salaries	10,627,750	292,820	879,311	839,744	865,711	852,625	952,550	864,959	1,143,292	919,122	899,800	898,785	1,219,030							10,627,750
Classified Salaries	12,715,714	639,609	900,926	985,713	981,843	1,034,627	1,051,761	1,037,153	1,093,671	1,051,364	1,090,877	1,123,693	1,724,476							12,715,714
Employee Benefits	10,583,462	374,655	745,601	786,666	787,043	799,459	810,934	805,263	888,452	814,869	826,565	835,255	2,108,699							10,583,462
Books & Supplies	1,136,049	18,339	81,794	105,587	76,449	101,317	153,910	62,820	64,638	86,602	99,679	84,694	200,221							1,136,049
Services	6,971,205	757,853	396,264	493,401	513,352	497,593	752,906	423,949	521,949	621,037	445,159	489,601	1,068,142							6,971,205
Capital Outlay	1,140,242	0	52,670	34,862	126,912	120,822	22,568	14,167	73,624	62,698	61,396	164,482	406,042							1,140,242
Other Outgo	1,589,336	(5,297)	98,450	80,331	(12,267)	(12,321)	1,661	(8,693)	54,959	130,809	(2,466)	144,995	1,119,176							1,589,336
Interfund Transfers Out	2,797,007	0	0	0	9,758	0	0	0	0	0	316,718	0	2,470,531							2,797,007
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0							0
Other Disbursements/ Non Expenditures	0	0	0	0	0	0	0	0	0	0	0	0	0							0
TOTAL DISBURSEMENTS	47,560,765	2,077,979	3,155,016	3,326,302	3,348,802	3,394,124	3,746,290	3,199,617	3,840,585	3,686,500	3,737,727	3,741,505	10,306,317	0	0	0	0	0	0	47,560,764
D. PRIOR YEAR TRANSACTIONS																				
Assets	6,004,019	3,219,407	1,706,371	655,261	351,499	278,882	265,688	270,100	83,453	30,954	33,809	(14,397)	(5,137,615)	4,260,608						6,004,019
State Aid Deferral	0	0	0	0	0	0	0	0	0	0	0	0	0	0						0
Liabilities	(3,303,447)	(1,285,817)	(1,953,141)	(2,975)	11,371	(101,271)	15,155	(65,074)	(54,585)	36,883	(1,507)	151	4,251,857	(4,154,495)						(3,303,447)
TOTAL PRIOR YEAR TRANSACTIONS	2,700,572	1,933,590	(246,770)	652,286	362,870	177,611	280,843	205,026	28,868	67,837	32,302	(14,246)	(885,758)	106,113						2,700,572
E. NET INCREASE/DECREASE																				
E. NET INCREASE/DECREASE		1,473,803	(1,955,010)	35,167	(411,899)	(437,744)	(1,076,727)	2,774,391	63,349	(1,597,064)	1,457,012	(77,582)	3,205,490	106,113						3,559,298
F. ENDING CASH (A + E)		18,981,132	17,026,122	17,061,289	16,649,390	16,211,646	15,134,918	17,909,309	17,972,659	16,375,595	17,832,607	17,755,025	20,960,515							21,066,628
G. ENDING CASH, PLUS ACCRUALS																				

Cashflow Worksheet
2024-25 Budget Development

Object		July	August	September	October	November	December	January	February	March	April	May	June	Accruals / Adjustments	TOTAL
ACTUALS THROUGH THE MONTH OF (Enter Month Name):															
A. BEGINNING CASH		20,960,515	19,591,057	17,552,967	16,561,062	15,305,043	14,664,673	13,472,940	16,126,721	16,168,891	14,548,223	16,156,033	16,768,503		
B. RECEIPTS															
Revenue Limit Sources															
Property Taxes		1,958,571	0	0	0	0	26,925	729,747	0	26,925	(21,437)	689,777	506,633		1,958,571
Principal Apportionment		10,042,298	345,008	822,886	621,014	621,014	822,886	621,014	621,014	822,886	621,014	931,677	2,846,879		10,042,298
Miscellaneous Funds		22,344	0	16	0	0	0	0	0	0	0	0	22,328		22,344
Federal Revenue		4,025,836	57,914	463,269	143,967	198,425	288,493	307,746	243,180	351,819	173,303	275,399	1,376,244		4,025,836
Other State Revenue		14,269,980	769,559	1,522,829	350,732	1,526,232	622,982	1,786,308	1,012,588	(46,735)	1,334,680	1,128,680	3,203,995		14,269,980
Other Local Revenue		18,236,834	64,856	119,872	1,289,129	289,284	595,489	2,326,088	2,005,200	833,190	3,097,100	1,209,247	6,116,122		18,236,834
Interfund Transfers In		50	0	0	0	0	0	0	0	0	0	0	50		50
All Other Financing Sources		0	0	0	0	0	0	0	0	0	0	0	0		0
Other Receipts/Non-Revenue		0	0	0	0	0	0	0	0	0	0	0	0		0
TOTAL RECEIPTS		48,555,913	1,669,089	3,100,258	2,404,842	2,634,955	2,356,774	5,770,903	3,861,981	1,988,085	5,204,659	4,234,779	14,072,251	0	48,555,913
C. DISBURSEMENTS															
Certificated Salaries		10,626,396	845,262	863,799	853,830	852,517	952,429	864,849	1,143,146	919,005	899,685	898,671	1,208,979		10,626,396
2000-2999		13,013,003	657,617	1,039,897	1,052,764	1,058,816	1,076,351	1,061,401	1,119,240	1,075,944	1,116,381	1,149,965	1,566,657		13,013,003
Classified Salaries		10,902,656	375,750	812,022	820,885	823,571	835,391	829,550	915,248	839,445	851,494	860,446	2,119,457		10,902,656
Employee Benefits		1,045,240	22,435	98,797	77,904	93,219	141,607	57,798	59,471	79,679	91,711	77,924	155,673		1,045,240
Books & Supplies		6,862,367	876,610	479,957	485,494	489,825	741,151	417,330	513,800	611,341	438,209	481,957	817,057		6,862,367
Services		379,747	0	23,277	94,584	40,239	7,516	4,718	24,520	20,881	20,447	(1,676)	135,228		379,747
Capital Outlay		1,589,336	(9,088)	58,265	(3,979)	(12,321)	1,661	(8,693)	54,959	130,809	(2,466)	144,995	872,419		1,589,336
Other Outgo		1,797,007	74,877	0	0	0	0	(8,693)	54,959	130,809	(2,466)	144,995	872,419		1,797,007
Interfund Transfers Out		0	0	0	0	0	0	0	0	0	203,483	0	1,437,529		0
All Other Financing Uses		0	0	0	0	0	0	0	0	0	0	0	0		0
Other Disbursements/ Non Expenditures															
TOTAL DISBURSEMENTS		46,215,752	2,322,427	3,468,274	3,351,481	3,345,865	3,756,107	3,226,953	3,830,384	3,677,104	3,618,945	3,612,282	8,312,999	0	46,215,752
D. PRIOR YEAR TRANSACTIONS															
Assets		4,260,608	1,386,042	1,509,142	451,869	197,902	188,539	191,670	59,221	21,966	23,991	(10,216)	(3,645,785)	3,633,130	4,260,608
State Aid Deferral		0	0	0	0	0	0	0	0	0	0	0	0		0
Liabilities		(4,154,495)	(1,670,409)	(1,748,048)	(731,248)	(127,361)	19,060	(81,839)	(68,648)	46,385	(1,895)	190	5,347,238	(4,455,548)	(4,154,495)
TOTAL PRIOR YEAR TRANSACTIONS		106,113	(284,368)	(238,905)	(279,379)	70,541	207,599	109,831	(9,427)	68,351	22,096	(10,026)	1,701,453	(822,418)	106,113
E. NET INCREASE/DECREASE															
(B - C + D)		(1,369,458)	(2,038,090)	(991,905)	(1,256,019)	(640,369)	(1,191,734)	2,653,781	42,170	(1,620,668)	1,607,810	612,470	7,460,704	(822,418)	2,446,274
F. ENDING CASH (A + E)		19,591,057	17,552,967	16,561,062	15,305,043	14,664,673	13,472,940	16,126,721	16,168,891	14,548,223	16,156,033	16,768,503	24,229,207		23,406,789
G. ENDING CASH, PLUS ACCRUALS															

OTHER FUNDS



Significant Changes to Other Funds

Fund 10 - SELPA Pass Through

Decrease in Federal and State revenue and other outgo is due to School Based Mental Health funds will be distributed directly to SELPA member LEAs, not passed through utilizing Fund 10.

Fund 11 - Adult Education

Increase in other State revenue due to budgeting the California Apprenticeship Initiative grant (\$743K) and adjusting to the grant award notification for the Adult Education Block Grant (\$207K). Services and other operating expenditures decreased significantly due to changing the way in which programs budget multi-year grants. The revised method will provide greater accuracy and minimize budget to actual discrepancies at the end of the year.

Fund 12 - Child Development

Increase in Federal revenue and services increased to align with current grant award notifications for Quality Improvement Activities and Local Planning Councils.

Fund 13 - Cafeteria

Other State funds increased due to initial budgeting of School Food Best Practices award. Salary and benefits increased due to budgeting additional days and changing the funding distribution between funds. Supplies increased due to budgeting additional food utilizing additional funds.

Fund 17 – Special Reserve- Non-Capital

No significant changes.

Fund 40 – Special Reserve- Capital Projects

Budgeted Certificate of Participation proceeds for Career Training Center design and construction.

Fund 63 – Enterprise Fund

- o Shady Creek – No significant changes
- o Career Training Center – No significant changes

Fund 67 – OPEB

No significant changes.

Fund 73 – Scholarship Fund

Initial budgeting of proceeds from fundraiser for Pomeroy Scholarship.

First Interim 2023-24 Other Funds Projections

	FUND 10 SEPA Pass-thru to Districts	FUND 11 Adult Education	FUND 12 Child Development	FUND 13 Child Nutrition	FUND 17 Special Reserve Non Cap.	FUND 40 Special Reserve Cap. Outlay	FUND 63 Shady Creek Enterprise Fund	FUND 64 Career Training Center	FUND 67 Self Insurance	FUND 73 Scholarship Trust	Total in Funds
Beginning Balance											
Prior Year Ending Bal.	1,079.00	70,763.00	(3,726.00)	-	1,228,120.00	8,421,872.00	(6,947.00)	23,474.00	4,877,788.00	-	14,612,423.00
Income											
LCFF	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	3,272,230.00	284,385.00	113,059.00	100,000.00	-	-	-	-	-	-	3,769,674.00
State Revenues	4,592,972.00	4,457,986.00	7,281.00	63,973.00	-	-	35,382.00	-	-	-	9,357,594.00
Local Revenues	-	23,459.00	3,726.00	-	16,450.00	90,000.00	431,488.00	1,171,763.00	475,000.00	-	2,212,086.00
Total Income	7,865,202.00	4,946,030.00	124,066.00	163,973.00	16,450.00	90,000.00	466,870.00	1,171,763.00	475,000.00	-	15,339,354.00
Expenditures											
Salaries & Benefits	-	1,208,780.00	-	269,949.00	-	-	360,500.00	955,818.00	-	-	2,795,047.00
Books and Supplies	-	11,597.00	-	296,880.00	-	-	114,695.00	205,425.00	-	-	628,597.00
Services	-	1,032,982.00	118,340.00	2,493.00	-	-	112,575.00	726,353.00	410,000.00	-	2,402,743.00
Capital Outlay	-	-	-	-	-	23,347,555.00	-	-	-	-	23,347,555.00
Other Outgo	7,865,202.00	3,113,889.00	2,000.00	14,995.00	-	-	-	-	-	-	10,996,086.00
Total Expenditures	7,865,202.00	5,367,248.00	120,340.00	584,317.00	-	23,347,555.00	587,770.00	1,887,596.00	410,000.00	-	40,170,028.00
Other Financing Sources/uses											
Transfers In	-	427,672.00	-	420,344.00	2,500.00	1,100,000.00	120,900.00	715,833.00	-	9,758.00	2,797,007.00
Transfers Out	-	-	-	-	350,500.00	16,097,549.00	-	-	-	-	35,050.00
Sources	-	-	-	-	-	-	-	-	-	-	-
Uses	-	-	-	-	-	-	-	-	-	-	-
Total Transfers	-	427,672.00	-	420,344.00	(32,550.00)	17,197,549.00	120,900.00	715,833.00	-	9,758.00	18,859,506.00
Net Inc./Dec. in Fund Balance	-	26,454.00	3,726.00	-	(16,100.00)	(6,060,006.00)	-	-	65,000.00	9,758.00	(5,971,168.00)
Ending Fund Balance	1,079.00	97,217.00	-	-	1,212,020.00	2,361,866.00	(6,947.00)	23,474.00	4,942,788.00	9,758.00	8,641,255.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,437,076.00	3,437,076.00	0.00	3,272,230.00	(164,846.00)	-4.8%
3) Other State Revenue		8300-8599	5,099,446.00	5,099,446.00	1,170,684.00	4,592,972.00	(506,474.00)	-9.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			8,536,522.00	8,536,522.00	1,170,684.00	7,865,202.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,536,522.00	8,536,522.00	1,164,695.00	7,865,202.00	671,320.00	7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,536,522.00	8,536,522.00	1,164,695.00	7,865,202.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	5,989.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	5,989.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		1,079.00	1,079.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		1,079.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		1,079.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		1,079.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,079.00		
FMV Adjustment placeholder	0000	9780				1,079.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	3,437,076.00	3,437,076.00	0.00	3,272,230.00	(164,846.00)	-4.8%
TOTAL, FEDERAL REVENUE			3,437,076.00	3,437,076.00	0.00	3,272,230.00	(164,846.00)	-4.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	4,181,020.00	4,181,020.00	1,170,684.00	4,592,972.00	411,952.00	9.9%
Prior Years	6500	8319	0.00	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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	918,426.00	918,426.00	0.00	0.00	(918,426.00)	-100.0%
TOTAL, OTHER STATE REVENUE			5,099,446.00	5,099,446.00	1,170,684.00	4,592,972.00	(506,474.00)	-9.9%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			8,536,522.00	8,536,522.00	1,170,684.00	7,865,202.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,355,502.00	4,355,502.00	0.00	3,272,230.00	1,083,272.00	24.9%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	4,181,020.00	4,181,020.00	1,164,695.00	4,592,972.00	(411,952.00)	-9.9%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	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	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,536,522.00	8,536,522.00	1,164,695.00	7,865,202.00	671,320.00	7.9%
TOTAL, EXPENDITURES			8,536,522.00	8,536,522.00	1,164,695.00	7,865,202.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	314,945.00	314,945.00	0.00	284,385.00	(30,560.00)	-9.7%
3) Other State Revenue		8300-8599	3,611,109.00	3,611,109.00	1,293,291.00	4,657,986.00	1,046,877.00	29.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	23,659.00	23,659.00	New
5) TOTAL, REVENUES			3,926,054.00	3,926,054.00	1,293,291.00	4,966,030.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	507,368.00	507,368.00	114,508.58	507,677.00	(309.00)	-0.1%
2) Classified Salaries		2000-2999	363,519.00	363,519.00	124,202.02	354,241.00	9,278.00	2.6%
3) Employee Benefits		3000-3999	351,631.00	351,631.00	84,491.66	346,862.00	4,769.00	1.4%
4) Books and Supplies		4000-4999	28,620.00	28,620.00	1,384.44	11,597.00	17,023.00	59.5%
5) Services and Other Operating Expenditures		5000-5999	348,798.00	348,798.00	382,525.80	1,032,982.00	(684,184.00)	-196.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,683,304.00	2,683,304.00	0.00	3,011,751.00	(328,447.00)	-12.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	93,110.00	93,110.00	25,052.28	102,138.00	(9,028.00)	-9.7%
9) TOTAL, EXPENDITURES			4,376,350.00	4,376,350.00	732,164.78	5,367,248.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(450,296.00)	(450,296.00)	561,126.22	(401,218.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	448,922.00	448,922.00	0.00	427,672.00	(21,250.00)	-4.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			448,922.00	448,922.00	0.00	427,672.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,374.00)	(1,374.00)	561,126.22	26,454.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,019.00	78,019.00		70,763.00	(7,256.00)	-9.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			78,019.00	78,019.00		70,763.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,019.00	78,019.00		70,763.00		
2) Ending Balance, June 30 (E + F1e)			76,645.00	76,645.00		97,217.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	76,645.00	76,645.00		97,217.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	314,945.00	314,945.00	0.00	284,385.00	(30,560.00)	-9.7%
TOTAL, FEDERAL REVENUE			314,945.00	314,945.00	0.00	284,385.00	(30,560.00)	-9.7%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,683,304.00	2,683,304.00	1,003,913.00	3,011,751.00	328,447.00	12.2%
Adult Education Program	6391	8590	861,890.00	861,890.00	287,557.00	862,671.00	781.00	0.1%
All Other State Revenue	All Other	8590	65,915.00	65,915.00	1,821.00	783,564.00	717,649.00	1,088.7%
TOTAL, OTHER STATE REVENUE			3,611,109.00	3,611,109.00	1,293,291.00	4,657,986.00	1,046,877.00	29.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	23,659.00	23,659.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	23,659.00	23,659.00	New
TOTAL, REVENUES			3,926,054.00	3,926,054.00	1,293,291.00	4,966,030.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	364,357.00	364,357.00	62,936.70	352,961.00	11,396.00	3.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	143,011.00	143,011.00	51,571.88	154,716.00	(11,705.00)	-8.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			507,368.00	507,368.00	114,508.58	507,677.00	(309.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	85,749.00	85,749.00	28,304.49	84,916.00	833.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	100,427.00	100,427.00	39,511.97	99,962.00	465.00	0.5%
Clerical, Technical and Office Salaries		2400	177,343.00	177,343.00	56,385.56	169,363.00	7,980.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			363,519.00	363,519.00	124,202.02	354,241.00	9,278.00	2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	162,319.00	162,319.00	24,102.51	162,635.00	(316.00)	-0.2%
PERS		3201-3202	76,141.00	76,141.00	25,845.48	72,988.00	3,153.00	4.1%
OASDI/Medicare/Alternative		3301-3302	28,478.00	28,478.00	8,874.07	27,810.00	668.00	2.3%
Health and Welfare Benefits		3401-3402	53,068.00	53,068.00	16,222.41	51,242.00	1,826.00	3.4%
Unemployment Insurance		3501-3502	1,755.00	1,755.00	121.78	436.00	1,319.00	75.2%
Workers' Compensation		3601-3602	14,566.00	14,566.00	4,045.03	14,491.00	75.00	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,599.00	8,599.00	2,436.84	8,729.00	(130.00)	-1.5%
Other Employee Benefits		3901-3902	6,705.00	6,705.00	2,843.54	8,531.00	(1,826.00)	-27.2%
TOTAL, EMPLOYEE BENEFITS			351,631.00	351,631.00	84,491.66	346,862.00	4,769.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,620.00	23,620.00	1,118.28	6,597.00	17,023.00	72.1%
Noncapitalized Equipment		4400	5,000.00	5,000.00	266.16	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,620.00	28,620.00	1,384.44	11,597.00	17,023.00	59.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	225,880.00	613,480.00	(613,480.00)	New
Travel and Conferences		5200	16,000.00	16,000.00	2,231.94	15,000.00	1,000.00	6.3%
Dues and Memberships		5300	1,400.00	1,400.00	1,202.50	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	63,788.00	63,788.00	23,378.44	63,788.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	153,185.00	153,185.00	522.20	154,201.00	(1,016.00)	-0.7%
Professional/Consulting Services and Operating Expenditures		5800	105,700.00	105,700.00	128,738.43	176,388.00	(70,688.00)	-66.9%
Communications		5900	8,725.00	8,725.00	572.29	8,725.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			348,798.00	348,798.00	382,525.80	1,032,982.00	(684,184.00)	-196.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	1,867,181.00	1,867,181.00	0.00	1,961,002.00	(93,821.00)	-5.0%
To County Offices		7212	816,123.00	816,123.00	0.00	1,050,749.00	(234,626.00)	-28.7%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,683,304.00	2,683,304.00	0.00	3,011,751.00	(328,447.00)	-12.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	93,110.00	93,110.00	25,052.28	102,138.00	(9,028.00)	-9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			93,110.00	93,110.00	25,052.28	102,138.00	(9,028.00)	-9.7%
TOTAL, EXPENDITURES			4,376,350.00	4,376,350.00	732,164.78	5,367,248.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	448,922.00	448,922.00	0.00	427,672.00	(21,250.00)	-4.7%
(a) TOTAL, INTERFUND TRANSFERS IN			448,922.00	448,922.00	0.00	427,672.00	(21,250.00)	-4.7%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			448,922.00	448,922.00	0.00	427,672.00		

Resource	Description	2023-24 Projected Totals
6371	CalWORKs for ROCP or Adult Education	82,512.00
9010	Other Restricted Local	14,705.00
Total, Restricted Balance		97,217.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,646.00	62,646.00	28,265.00	113,059.00	50,413.00	80.5%
3) Other State Revenue		8300-8599	4,464.00	4,464.00	1,820.00	7,281.00	2,817.00	63.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	3,726.00	3,726.00	New
5) TOTAL, REVENUES			67,110.00	67,110.00	30,085.00	124,066.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,110.00	65,110.00	0.00	118,340.00	(53,230.00)	-81.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			67,110.00	67,110.00	0.00	120,340.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	30,085.00	3,726.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	30,085.00	3,726.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		(3,726.00)	(3,726.00)	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		(3,726.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		(3,726.00)		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	62,646.00	62,646.00	28,265.00	113,059.00	50,413.00	80.5%
TOTAL, FEDERAL REVENUE			62,646.00	62,646.00	28,265.00	113,059.00	50,413.00	80.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,464.00	4,464.00	1,820.00	7,281.00	2,817.00	63.1%
TOTAL, OTHER STATE REVENUE			4,464.00	4,464.00	1,820.00	7,281.00	2,817.00	63.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	3,726.00	3,726.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	3,726.00	3,726.00	New
TOTAL, REVENUES			67,110.00	67,110.00	30,085.00	124,066.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,110.00	15,110.00	0.00	68,340.00	(53,230.00)	-352.3%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,110.00	65,110.00	0.00	118,340.00	(53,230.00)	-81.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, EXPENDITURES			67,110.00	67,110.00	0.00	120,340.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,000.00	121,000.00	0.00	100,000.00	(21,000.00)	-17.4%
3) Other State Revenue		8300-8599	6,000.00	6,000.00	57,972.61	63,973.00	57,973.00	966.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			127,000.00	127,000.00	57,972.61	163,973.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	141,922.00	141,922.00	51,053.13	184,569.00	(42,647.00)	-30.0%
3) Employee Benefits		3000-3999	61,805.00	61,805.00	22,481.10	85,380.00	(23,575.00)	-38.1%
4) Books and Supplies		4000-4999	238,907.00	238,907.00	55,981.89	296,880.00	(57,973.00)	-24.3%
5) Services and Other Operating Expenditures		5000-5999	2,493.00	2,493.00	1,575.00	2,493.00	0.00	0.0%
6) Capital Outlay		6000-6999	21,000.00	21,000.00	0.00	0.00	21,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	22,523.00	22,523.00	6,593.84	14,995.00	7,528.00	33.4%
9) TOTAL, EXPENDITURES			488,650.00	488,650.00	137,684.96	584,317.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(361,650.00)	(361,650.00)	(79,712.35)	(420,344.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	361,650.00	361,650.00	0.00	420,344.00	58,694.00	16.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			361,650.00	361,650.00	0.00	420,344.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(79,712.35)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	21,000.00	21,000.00	0.00	0.00	(21,000.00)	-100.0%
TOTAL, FEDERAL REVENUE			121,000.00	121,000.00	0.00	100,000.00	(21,000.00)	-17.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,000.00	6,000.00	57,972.61	63,973.00	57,973.00	966.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000.00	6,000.00	57,972.61	63,973.00	57,973.00	966.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			127,000.00	127,000.00	57,972.61	163,973.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	118,423.00	118,423.00	43,248.53	161,156.00	(42,733.00)	-36.1%
Classified Supervisors' and Administrators' Salaries		2300	15,775.00	15,775.00	5,254.48	15,763.00	12.00	0.1%
Clerical, Technical and Office Salaries		2400	7,724.00	7,724.00	2,550.12	7,650.00	74.00	1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			141,922.00	141,922.00	51,053.13	184,569.00	(42,647.00)	-30.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,557.00	22,557.00	10,091.94	36,329.00	(13,772.00)	-61.1%
OASDI/Medicare/Alternative		3301-3302	10,794.00	10,794.00	3,756.17	13,660.00	(2,866.00)	-26.6%
Health and Welfare Benefits		3401-3402	23,452.00	23,452.00	6,933.56	29,396.00	(5,944.00)	-25.3%
Unemployment Insurance		3501-3502	316.00	316.00	25.66	137.00	179.00	56.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	2,372.00	2,372.00	852.56	3,080.00	(708.00)	-29.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,341.00	1,341.00	513.69	1,855.00	(514.00)	-38.3%
Other Employee Benefits		3901-3902	973.00	973.00	307.52	923.00	50.00	5.1%
TOTAL, EMPLOYEE BENEFITS			61,805.00	61,805.00	22,481.10	85,380.00	(23,575.00)	-38.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,907.00	23,907.00	5,043.04	23,907.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	215,000.00	215,000.00	50,938.85	272,973.00	(57,973.00)	-27.0%
TOTAL, BOOKS AND SUPPLIES			238,907.00	238,907.00	55,981.89	296,880.00	(57,973.00)	-24.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	150.00	150.00	0.00	150.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	150.00	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	643.00	643.00	0.00	643.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,300.00	1,300.00	1,425.00	1,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,493.00	2,493.00	1,575.00	2,493.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	21,000.00	21,000.00	0.00	0.00	21,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			21,000.00	21,000.00	0.00	0.00	21,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	22,523.00	22,523.00	6,593.84	14,995.00	7,528.00	33.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,523.00	22,523.00	6,593.84	14,995.00	7,528.00	33.4%
TOTAL, EXPENDITURES			488,650.00	488,650.00	137,684.96	584,317.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	361,650.00	361,650.00	0.00	420,344.00	58,694.00	16.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			361,650.00	361,650.00	0.00	420,344.00	58,694.00	16.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			361,650.00	361,650.00	0.00	420,344.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,450.00	16,450.00	0.00	16,450.00	0.00	0.0%
5) TOTAL, REVENUES			16,450.00	16,450.00	0.00	16,450.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,450.00	16,450.00	0.00	16,450.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
b) Transfers Out		7600-7629	35,000.00	35,000.00	0.00	35,050.00	(50.00)	-0.1%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,500.00)	(32,500.00)	0.00	(32,550.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,050.00)	(16,050.00)	0.00	(16,100.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,318,616.00	1,318,616.00		1,228,120.00	(90,496.00)	-6.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,318,616.00	1,318,616.00		1,228,120.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,318,616.00	1,318,616.00		1,228,120.00		
2) Ending Balance, June 30 (E + F1e)			1,302,566.00	1,302,566.00		1,212,020.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,302,566.00	1,302,566.00		1,212,020.00		
Equipment Replacement and Purchases	0000	9780		1,302,566.00				
Equipment replacement and purchases	0000	9780	1,302,566.00					
Equipment replacement and purchases	0000	9780				1,212,020.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,450.00	16,450.00	0.00	16,450.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,450.00	16,450.00	0.00	16,450.00	0.00	0.0%
TOTAL, REVENUES			16,450.00	16,450.00	0.00	16,450.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	35,000.00	35,000.00	0.00	35,050.00	(50.00)	-0.1%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			35,000.00	35,000.00	0.00	35,050.00	(50.00)	-0.1%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			(32,500.00)	(32,500.00)	0.00	(32,550.00)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
5) TOTAL, REVENUES			90,000.00	90,000.00	0.00	90,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,361,999.00	9,361,999.00	237,152.74	23,347,555.00	(13,985,556.00)	-149.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,361,999.00	9,361,999.00	237,152.74	23,347,555.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,271,999.00)	(9,271,999.00)	(237,152.74)	(23,257,555.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	16,097,549.43	16,097,549.00	16,097,549.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	1,100,000.00	16,097,549.43	17,197,549.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,171,999.00)	(8,171,999.00)	15,860,396.69	(6,060,006.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,871,999.00	8,871,999.00		8,421,872.00	(450,127.00)	-5.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,871,999.00	8,871,999.00		8,421,872.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,871,999.00	8,871,999.00		8,421,872.00		
2) Ending Balance, June 30 (E + F1e)			700,000.00	700,000.00		2,361,866.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	700,000.00	700,000.00		2,361,866.00		
Building construction and improvement	0000	9780		700,000.00				
Building construction and improvement	0000	9780	700,000.00					
Building construction and improvement	0000	9780				2,361,866.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
TOTAL, REVENUES			90,000.00	90,000.00	0.00	90,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,361,999.00	9,361,999.00	237,152.74	23,347,555.00	(13,985,556.00)	-149.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	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	0.0%
TOTAL, CAPITAL OUTLAY			9,361,999.00	9,361,999.00	237,152.74	23,347,555.00	(13,985,556.00)	-149.4%
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	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,361,999.00	9,361,999.00	237,152.74	23,347,555.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	16,097,549.43	16,097,549.00	16,097,549.00	New
Proceeds from Leases		8972	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	0.0%
Proceeds from SBITAs		8974	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	0.0%
(c) TOTAL, SOURCES			0.00	0.00	16,097,549.43	16,097,549.00	16,097,549.00	New
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,100,000.00	1,100,000.00	16,097,549.43	17,197,549.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,382.00	35,382.00	0.00	35,382.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,568,909.00	1,568,909.00	511,316.96	1,603,251.00	34,342.00	2.2%
5) TOTAL, REVENUES			1,604,291.00	1,604,291.00	511,316.96	1,638,633.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	413,462.00	413,462.00	104,082.92	429,374.00	(15,912.00)	-3.8%
2) Classified Salaries		2000-2999	483,906.00	483,906.00	179,687.08	500,441.00	(16,535.00)	-3.4%
3) Employee Benefits		3000-3999	388,901.00	388,901.00	100,653.86	386,503.00	2,398.00	0.6%
4) Books and Supplies		4000-4999	317,695.00	317,695.00	91,680.90	320,120.00	(2,425.00)	-0.8%
5) Services and Other Operating Expenses		5000-5999	804,232.00	804,232.00	248,121.41	838,928.00	(34,696.00)	-4.3%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,408,196.00	2,408,196.00	724,226.17	2,475,366.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(803,905.00)	(803,905.00)	(212,909.21)	(836,733.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	803,905.00	803,905.00	0.00	836,733.00	32,828.00	4.1%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			803,905.00	803,905.00	0.00	836,733.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(212,909.21)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,476.00	2,476.00		16,527.00	14,051.00	567.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			2,476.00	2,476.00		16,527.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,476.00	2,476.00		16,527.00		
2) Ending Net Position, June 30 (E + F1e)			2,476.00	2,476.00		16,527.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,476.00	2,476.00		16,527.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	35,382.00	35,382.00	0.00	35,382.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,382.00	35,382.00	0.00	35,382.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	720.00	720.00	638.99	720.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.00	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	1,127,421.00	1,127,421.00	334,607.03	1,166,763.00	39,342.00	3.5%
Other Local Revenue								
All Other Local Revenue		8699	440,268.00	440,268.00	176,070.94	435,268.00	(5,000.00)	-1.1%
TOTAL, OTHER LOCAL REVENUE			1,568,909.00	1,568,909.00	511,316.96	1,603,251.00	34,342.00	2.2%
TOTAL, REVENUES			1,604,291.00	1,604,291.00	511,316.96	1,638,633.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	335,482.00	335,482.00	76,118.72	335,482.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	77,980.00	77,980.00	27,964.20	93,892.00	(15,912.00)	-20.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			413,462.00	413,462.00	104,082.92	429,374.00	(15,912.00)	-3.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	98,669.00	98,669.00	38,528.36	104,563.00	(5,894.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	179,167.00	179,167.00	76,565.97	201,221.00	(22,054.00)	-12.3%
Clerical, Technical and Office Salaries		2400	162,714.00	162,714.00	57,419.82	179,281.00	(16,567.00)	-10.2%
Other Classified Salaries		2900	43,356.00	43,356.00	7,172.93	15,376.00	27,980.00	64.5%
TOTAL, CLASSIFIED SALARIES			483,906.00	483,906.00	179,687.08	500,441.00	(16,535.00)	-3.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	114,227.00	114,227.00	19,837.78	117,267.00	(3,040.00)	-2.7%
PERS		3201-3202	128,563.00	128,563.00	42,825.78	131,582.00	(3,019.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	63,117.00	63,117.00	14,940.50	64,290.00	(1,173.00)	-1.9%
Health and Welfare Benefits		3401-3402	37,706.00	37,706.00	8,482.17	25,935.00	11,771.00	31.2%
Unemployment Insurance		3501-3502	2,019.00	2,019.00	145.11	1,263.00	756.00	37.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	15,185.00	15,185.00	4,821.59	15,753.00	(568.00)	-3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,956.00	8,956.00	2,914.56	9,488.00	(532.00)	-5.9%
Other Employee Benefits		3901-3902	19,128.00	19,128.00	6,686.37	20,925.00	(1,797.00)	-9.4%
TOTAL, EMPLOYEE BENEFITS			388,901.00	388,901.00	100,653.86	386,503.00	2,398.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	78,000.00	78,000.00	9,281.74	50,000.00	28,000.00	35.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	234,695.00	234,695.00	80,324.46	260,120.00	(25,425.00)	-10.8%
Noncapitalized Equipment		4400	5,000.00	5,000.00	2,074.70	10,000.00	(5,000.00)	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			317,695.00	317,695.00	91,680.90	320,120.00	(2,425.00)	-0.8%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	5,029.39	10,500.00	0.00	0.0%
Dues and Memberships		5300	14,000.00	14,000.00	1,500.00	14,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,375.46	1,605.00	(1,605.00)	New
Operations and Housekeeping Services		5500	79,080.00	79,080.00	8,369.69	79,080.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	168,390.00	168,390.00	72,977.24	203,955.00	(35,565.00)	-21.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	347,852.00	347,852.00	98,731.12	347,691.00	161.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	179,210.00	179,210.00	59,617.99	176,897.00	2,313.00	1.3%
Communications		5900	5,200.00	5,200.00	520.52	5,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			804,232.00	804,232.00	248,121.41	838,928.00	(34,696.00)	-4.3%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,408,196.00	2,408,196.00	724,226.17	2,475,366.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	803,905.00	803,905.00	0.00	836,733.00	32,828.00	4.1%
(a) TOTAL, INTERFUND TRANSFERS IN			803,905.00	803,905.00	0.00	836,733.00	32,828.00	4.1%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			803,905.00	803,905.00	0.00	836,733.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	475,000.00	475,000.00	126,405.51	475,000.00	0.00	0.0%
5) TOTAL, REVENUES			475,000.00	475,000.00	126,405.51	475,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	85,283.29	410,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	85,283.29	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			65,000.00	65,000.00	41,122.22	65,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			65,000.00	65,000.00	41,122.22	65,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,775,775.00	4,775,775.00		4,877,788.00	102,013.00	2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			4,775,775.00	4,775,775.00		4,877,788.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,775,775.00	4,775,775.00		4,877,788.00		
2) Ending Net Position, June 30 (E + F1e)			4,840,775.00	4,840,775.00		4,942,788.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,840,775.00	4,840,775.00		4,942,788.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	200,000.00	200,000.00	71,450.21	200,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	210,000.00	210,000.00	54,955.30	210,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			475,000.00	475,000.00	126,405.51	475,000.00	0.00	0.0%
TOTAL, REVENUES			475,000.00	475,000.00	126,405.51	475,000.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	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	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	410,000.00	85,283.29	410,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			410,000.00	410,000.00	85,283.29	410,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	85,283.29	410,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	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	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	9,757.93	9,758.00	9,758.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	9,757.93	9,758.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	9,757.93	9,758.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00		9,758.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		9,758.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	9,757.93	9,758.00	9,758.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	9,757.93	9,758.00	9,758.00	New
OTHER SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	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	0.0%
USES								
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	9,757.93	9,758.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	9,758.00
Total, Restricted Net Position		9,758.00

CRITERIA AND STANDARDS



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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2023-24)	30.00	45.10	50.3%	Not Met
1st Subsequent Year (2024-25)	30.00	45.10	50.3%	Not Met
2nd Subsequent Year (2025-26)	30.00	45.10	50.3%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2023-24)	276.84	276.84	0.0%	Met
1st Subsequent Year (2024-25)	276.84	276.84	0.0%	Met
2nd Subsequent Year (2025-26)	276.84	276.84	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2023-24)	22,699.30	23,606.17	4.0%	Not Met
1st Subsequent Year (2024-25)	22,699.30	23,606.17	4.0%	Not Met
2nd Subsequent Year (2025-26)	22,699.30	23,606.17	4.0%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2023-24)	15.00	16.00	6.7%	Not Met
1st Subsequent Year (2024-25)	15.00	16.00	6.7%	Not Met
2nd Subsequent Year (2025-26)	15.00	16.00	6.7%	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

County and Charter - The adopted state budget funds county offices on the highest of current, prior year, or three prior years. SCSOS receives the benefit of this funded ADA calculation, but was not reflected at budget development. County operations ADA revised based on updated ADA figures from districts. Charter School ADA projected to increase 1 ADA.

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals			
	Current Year (2023-24)	11,284,192.00	11,598,645.00		
1st Subsequent Year (2024-25)	11,690,206.00	12,000,869.00	2.7%	Not Met	
2nd Subsequent Year (2025-26)	11,981,991.00	12,249,139.00	2.2%	Not Met	

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The adopted state budget funds county offices on the highest of current, prior year, or three prior years. SCSOS receives the benefit of this funded ADA calculation. This change was not known at budget adoption.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

3A. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	33,803,644.00	33,926,926.00	.4%	Met
1st Subsequent Year (2024-25)	34,575,847.00	34,542,055.00	-.1%	Met
2nd Subsequent Year (2025-26)	35,145,474.00	34,808,015.00	-1.0%	Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

County Office's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
County Office's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2023-24)	5,036,967.00	4,637,054.00	-7.9%	Yes
1st Subsequent Year (2024-25)	4,434,045.00	4,025,836.00	-9.2%	Yes
2nd Subsequent Year (2025-26)	4,434,045.00	4,025,836.00	-9.2%	Yes

Explanation:
(required if Yes)

Federal revenue is projected to decrease by \$399,913 (-7.9%) from the original budget. This change stems from a change in accounting process to only budget for revenue that is projected to be received in the current year of multi-year grants. The infant program is also projecting to receive an additional \$51K of one-time American Rescue Plan (ARP) Part C funds that wasn't budgeted at original budget.

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

Current Year (2023-24)	14,144,633.00	14,321,457.00	1.3%	No
1st Subsequent Year (2024-25)	14,144,633.00	14,269,980.00	.9%	No
2nd Subsequent Year (2025-26)	14,144,633.00	13,969,980.00	-1.2%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	16,070,941.00	17,804,940.00	10.8%	Yes
1st Subsequent Year (2024-25)	16,281,878.00	18,236,834.00	12.0%	Yes
2nd Subsequent Year (2025-26)	16,281,878.00	17,585,043.00	8.0%	Yes

Explanation:
(required if Yes)

Other Local revenues are projected to increase by \$1.7M (10.8%). This increase is attributed to reclassifying Mental Health funds from Federal or State to local revenue (\$1.5M) and an increase in excess costs.

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

Current Year (2023-24)	1,191,623.00	1,136,049.00	-4.7%	No
1st Subsequent Year (2024-25)	1,223,324.00	1,045,240.00	-14.6%	Yes
2nd Subsequent Year (2025-26)	1,235,324.00	1,048,348.00	-15.1%	Yes

Explanation:
(required if Yes)

The overall decrease in program budgets for books and supplies is \$55,574 (-4.7%). This decrease is mainly attributed to a change in budgeting methodology that truly reflects what is projected to be spent in the current year within the Curriculum, Instruction, & Accountability department.

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

Current Year (2023-24)	8,050,467.00	6,971,205.00	-13.4%	Yes
1st Subsequent Year (2024-25)	8,132,985.00	6,862,367.00	-15.6%	Yes
2nd Subsequent Year (2025-26)	8,176,347.00	6,718,329.00	-17.8%	Yes

Explanation:
(required if Yes)

A significant portion of this decrease is due to changing the way in which One Stop (\$-357K), SSO (\$-308K), and ROP (\$-386K) budget multi-year grants. The revised method will provide greater accuracy and minimize budget to actual discrepancies at the end of the year. Contracted services within the Special Education department decreased with the removal of previously contracted services for positions that have been filled in-house.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	35,252,541.00	36,763,451.00	4.3%	Met
1st Subsequent Year (2024-25)	34,860,556.00	36,532,650.00	4.8%	Met
2nd Subsequent Year (2025-26)	34,860,556.00	35,580,859.00	2.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	9,242,090.00	8,107,254.00	-12.3%	Not Met
1st Subsequent Year (2024-25)	9,356,309.00	7,907,607.00	-15.5%	Not Met
2nd Subsequent Year (2025-26)	9,411,671.00	7,766,677.00	-17.5%	Not Met

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

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

1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

Other State Revenue
(linked from 4A
if NOT met)

Explanation:

Other Local Revenue
(linked from 4A
if NOT met)

1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current 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 4A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 4A
if NOT met)

The overall decrease in program budgets for books and supplies is \$55,574 (-4.7%). This decrease is mainly attributed to a change in budgeting methodology that truly reflects what is projected to be spent in the current year within the Curriculum, Instruction, & Accountability department.

Explanation:

Services and Other Exps
(linked from 4A
if NOT met)

A significant portion of this decrease is due to changing the way in which One Stop (\$-357K), SSO (\$-308K), and ROP (\$-386K) budget multi-year grants. The revised method will provide greater accuracy and minimize budget to actual discrepancies at the end of the year. Contracted services within the Special Education department decreased with the removal of previously contracted services for positions that have been filled in-house.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	392,786.46	368,737.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		367,534.00	

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

Contribution will be adjusted at second interim to ensure compliance.

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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 (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.0%	5.0%	5.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.7%	1.7%	1.7%

6B. 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 MYPI 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; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending 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): 51-BV00 Sutter County

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

	Current Year Projected Year Totals (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)	7,865,202.00	7,865,202.00	7,865,202.00

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

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	881,429.00	12,915,175.00	N/A	Met
1st Subsequent Year (2024-25)	2,519,393.00	11,933,935.00	N/A	Met
2nd Subsequent Year (2025-26)	2,225,436.00	12,186,662.00	N/A	Met

6D. 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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)(Form MYPI, Line D2)		Status
	Current Year (2023-24)	21,066,629.00	
1st Subsequent Year (2024-25)	23,406,790.00	Met	
2nd Subsequent Year (2025-26)	24,918,400.00	Met	

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		Status
	Current Year (2023-24)	24,229,207.00	

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage 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 (AU) of a Special Education Local Plan Area (SELPA) 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 (EC Section 2574), rounded to the nearest thousand.

	Current 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 6B2b) if Criterion 6B, Line 1 is No:	47,560,765.00	46,215,752.00	46,340,782.00
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	47,560,765.00	46,215,752.00	46,340,782.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	47,560,765.00	46,215,752.00	46,340,782.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,426,822.95	1,386,472.56	1,390,223.46
6.	Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,426,822.95	1,386,472.56	1,390,223.46

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

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,378,038.00	2,310,788.00	2,317,039.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, 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 MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	2,378,038.00	2,310,788.00	2,317,039.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
	County Office's Reserve Standard (Section 8A, Line 7):	1,426,822.95	1,386,472.56	1,390,223.46
	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 - Available reserves have met the standard for the current year 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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

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. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

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 current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the county school service fund budget.

County Office's Contributions and Transfers Standard: -5.0% to 5.0% 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(885,582.00)	(814,587.00)	-8.0%	(70,995.00)	Not Met
1st Subsequent Year (2024-25)	(885,582.00)	(814,587.00)	-8.0%	(70,995.00)	Not Met
2nd Subsequent Year (2025-26)	(885,582.00)	(814,587.00)	-8.0%	(70,995.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	35,000.00	35,050.00	.1%	50.00	Met
1st Subsequent Year (2024-25)	0.00	50.00	New	50.00	Met
2nd Subsequent Year (2025-26)	0.00	50.00	New	50.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	2,716,977.00	2,797,007.00	2.9%	80,030.00	Met
1st Subsequent Year (2024-25)	1,716,977.00	1,797,007.00	4.7%	80,030.00	Met
2nd Subsequent Year (2025-26)	1,716,977.00	1,797,007.00	4.7%	80,030.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met) The contributions to One Stop is projected to be reduced for programs including Certified Nursing Assistant, Licensed Vocational Nurses, and Dental Assisting.

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

Explanation: (required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation: (required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information: (required if YES)

S6B. Comparison of the 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 current 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

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1	a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	Yes
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	No
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	No

2	OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
	a. Total OPEB liability	4,821,360.00	4,537,523.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	4,821,360.00	4,537,523.00
	d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2022	Jun 30, 2022

3	OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2023-24)	0.00	0.00
	1st Subsequent Year (2024-25)	0.00	0.00
	2nd Subsequent Year (2025-26)	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)		
	Current Year (2023-24)	233,940.00	254,443.00
	1st Subsequent Year (2024-25)	233,940.00	254,443.00
	2nd Subsequent Year (2025-26)	233,940.00	254,443.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2023-24)	152,461.00	152,461.00
	1st Subsequent Year (2024-25)	180,973.00	180,973.00
	2nd Subsequent Year (2025-26)	183,928.00	183,928.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2023-24)	13.00	13.00
	1st Subsequent Year (2024-25)	13.00	13.00
	2nd Subsequent Year (2025-26)	13.00	13.00

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. 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 S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	69.8	78.9	78.9	78.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

No

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim 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

74,660

Current 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

1. Are costs of H&W benefit changes included in the interim and MYPs?

No	No	No
----	----	----

2. Total cost of H&W benefits

789,972	789,972	789,972
---------	---------	---------

3. Percent of H&W cost paid by employer

--	--	--

4. Percent projected change in H&W cost over prior year

0.0%	0.0%	0.0%
------	------	------

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
----	--	--

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Yes	Yes	Yes
2.	0	159,416	159,396
3.	1.5%	1.5%	1.5%

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

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	No	No	No
2.	No	No	No

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	200.0	241.0	241.0	241.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
 If No, complete questions 5 and 6.

No

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim 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

127,940

	Current 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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	909,638	909,638	909,638
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
0	190,739	195,195
1.5%	1.5%	1.5%

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

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (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: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	47.0	47.3	47.3	47.3

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim 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

--

4. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1.

Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

- A5. Has the county office entered into a bargaining agreement where any of the current 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?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review



BOARD AGENDA ITEM: Second Reading of Revisions to Board Policies

BOARD MEETING DATE: December 13, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Ron Sherrod

Reports/Presentation

SUBMITTED BY:

Information

Ron Sherrod

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The following revised Board Policies are presented to the Board for a first reading:

- AR 3451 – Petty Cash Funds
- AR 3452 – Student Activity Funds
- AR 3400 – Management of County Office Assets/Accounts
- BP 3400 - Management of County Office Assets/Accounts
- AR 3440 - Inventories

*Administrative Regulation
Series 3000 - Business and Noninstructional Operations*

MANAGEMENT OF COUNTY OFFICE ASSETS/ACCOUNTS

Accounts

The County Office's accounting system shall fully comply with the definitions, instructions and procedures set forth in the California Department of Education School Accounting Manual. (Education Code 41010)

The Superintendent or designee shall ensure that funds are encumbered in the County Office's accounting records immediately after an expenditure is committed for subsequent payment.

Fraud Prevention and Investigation

Fraud, financial improprieties or irregularities include but are not limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the County Office
2. Forgery or unauthorized alteration of a check, bank draft or any other financial document
3. Misappropriation of funds, securities, supplies or other assets
4. Impropriety in the handling of money or reporting of financial transactions
5. Profiteering as a result of insider knowledge of County Office information or activities
6. Disclosing confidential and/or proprietary information to outside parties
7. Disclosing investment activities engaged in or contemplated by the County Office
8. Accepting or seeking anything of material value from contractors, vendors or persons providing services or materials to the County Office
9. Destroying, removing or inappropriately using of records, furniture, fixtures or equipment
10. Failing to provide financial records to authorized state or local entities

11. Any other dishonest or fraudulent act

The Superintendent or designee shall investigate reports of fraudulent activity in a manner that protects the confidentiality of the parties and the facts. All employees involved in the investigation shall be advised to keep information about the investigation confidential.

If an investigation substantiates the occurrence of a fraudulent activity, the Superintendent or designee shall issue a report to appropriate personnel and to the Sutter County Board of Education. The final disposition of the matter and any decision to file a criminal complaint or refer the matter to the appropriate law enforcement and/or regulatory agency for independent investigation shall be made in consultation with legal counsel. The result of the investigation shall not be disclosed to or discussed with anyone other than those individuals with a legitimate need to know.

*Board Policy
Series 3000 - Business and Noninstructional Operations*

MANAGEMENT OF COUNTY OFFICE ASSETS/ACCOUNTS

The Sutter County Board of Education and the Superintendent recognize their fiduciary responsibility to effectively manage and safeguard the assets and resources of the County Office in order to help achieve the goals for student learning. The Superintendent or designee shall establish and maintain an accurate, efficient financial management system that enhances the County Office's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. He/she shall ensure that the accounting system provides ongoing internal controls and meets generally accepted accounting standards.

Capital Assets

The Superintendent or designee shall develop a system to accurately identify and value assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. Assets with a useful life of more than one year and an initial acquisition cost of \$5,000 or more shall be considered capital assets. The Superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

Lease Capitalization

Leases that are not classified as short-term and whose aggregate payments made or received exceed \$100,000 will be capitalized ("Capitalization Threshold") in compliance with GASB 87, except as noted below:

- Leases that transfer ownership and do not contain termination options
- Short-term leases (12 months or less)
- Leases of assets that are investments
- Intangible assets (mineral rights, patents, software, copyrights)
- Biological assets (timber, living plants, living animals)
- Supply contracts
- Items deemed immaterial after consultation with auditors
- \$1 Leases or similar, not an exchange/exchange-like transaction

Subscription-Based Information Technology Arrangements

The Sutter County Superintendent of Schools (SCSOS) shall not enter into an arrangement for use of a subscription-based software with a duration of more than

one year (12 months), unless such a lease provides SCSOS with preferred pricing or another significant business advantage.

Subscription-based software arrangement that are not classified as short-term and whose aggregate payments made or received exceed \$100,000 will be capitalized (“Capitalization Threshold”) in compliance with GASB 96, except as noted below:

- Payment is made in full, prior to commencement, for use of a multi-year SBITA
- Short-term agreements (12 months or less)
- Perpetual licensing agreements
- Contract does not provide for a right-to-use information technology asset
- \$1 agreement or similar, not an exchange/exchange-like transaction

Internal Controls/Fraud Prevention

The Sutter County Board of Education and Superintendent expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the County Office to act with integrity and due diligence in dealings involving County Office assets and fiscal resources.

The Superintendent or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity. These internal controls may include, but are not limited to, segregating employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; conducting background checks on business office employees; and requiring continuous in-service training for business office staff on the importance of fraud prevention.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to his/her immediate supervisor and/or the Superintendent or designee. In addition, the Superintendent or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

The Superintendent or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, auditors, law enforcement agencies, or other governmental entities, as appropriate.

Legal Reference:

EDUCATION CODE

14500-14508 Financial and compliance audits

35035 Powers and duties of superintendent

35250 Duty to keep certain records and reports

41010-41023 Accounting regulations, budget controls and audits

42600-42604 Control of expenditures

42647 Drawing of warrants by district on county treasurer; form; reports,
statements and other data

GOVERNMENT CODE

53995-53997 Obligation of contract

Administrative Regulation
Series 3000 - Business and Non-instructional Operations

Inventories

In order to provide for the proper tracking and control of County Office property, the Superintendent or designee shall maintain an inventory of equipment in accordance with law for the following:

1. All equipment items currently valued in excess of \$500 (Education Code 35168)
2. All equipment items purchased with state and/or federal categorical funds that have a useful life of more than one year with an acquisition cost of \$500 or more per unit

In addition, the Superintendent or designee may maintain a list of specific items which shall be inventoried for internal control purposes regardless of their initial cost or current value.

The inventory shall contain a record of the following information: (Education Code 35168; 5 CCR 3946)

1. Name and description of the property
2. Identification number
3. Original cost of the item of equipment or a reasonable estimate if the original cost is unknown
4. Date of acquisition
5. Location of use
6. The date and method of disposal

In addition to the information specified in items #1-6 above, the following information shall be recorded for equipment acquired with state and/or federal categorical funds unless otherwise specified in law: (5 CCR 3946; 2 CFR 200.313)

1. Source of the property (funding source)
2. Titleholder
3. Percentage of federal participation in the cost of the property

4. Use and condition of property
5. Sale price of the property upon disposition and method used to determine current fair market value

At the time of purchase, the Superintendent or designee shall affix a label to the equipment containing the identification number and the County Office name. Equipment items purchased with categorical program funds shall also be labeled with the name of the project in accordance with 5 CCR 3946.

Whenever an equipment item is moved to a new location or the equipment is used for a new purpose, the new location or purpose shall be recorded in the inventory.

Physical Inventory

At least once every two years, a physical inventory of equipment shall be conducted and the results reconciled with the property records. (2 CFR 200.313)

The Superintendent or designee shall establish procedures for conducting the physical inventory which shall include, but not be limited to, designation of person(s) responsible for coordinating and conducting the inventory, preparation and distribution of count sheets, procedures for implementing the inventory, and procedures for conducting a recount to substantiate the validity of the inventory.

The Superintendent or designee shall investigate any differences between the quantities determined by the physical inspection and those in the accounting records.

*Administrative Regulation
Series 3000 - Business and Noninstructional Operations*

Petty Cash Funds

In order to facilitate minor purchases, the Superintendent or designee may establish petty cash at certain Sutter County Superintendent of Schools Office sites. The petty cash shall be used for unforeseen, small expenses, such as postage or individual purchases of supplies.

The designee at each site shall be responsible for all expenditures from each fund and shall create a system for tracking fund expenditures. Each expenditure shall be supported by appropriate documentation.

Expenditures shall be reconciled and accounted for whenever the fund be replenished, at the end of the fiscal year, or at the request of the Superintendent or designee.

The designee shall ensure that the petty cash fund is kept in a safe and secure location.

Legal Reference:

EDUCATION CODE

- 35160 Authority of governing boards
- 35250 Duty to keep certain records
- 41020 Requirement for annual audit
- 42800-42810 Revolving funds

Administrative Regulation
Series 3000 - Business and Non-instructional Operations

Student Activity Funds

The Sutter County Board of Education and the Superintendent recognizes that student organizations can provide students with an opportunity to conduct worthwhile cocurricular activities beyond those provided by the County Office and can also help students learn about effective financial practices. To that end, student organizations may raise and spend funds to support activities that promote the general welfare, morale, and educational experiences of the student body.

Fund-Raising Events

The Superintendent or designee shall review the proposed events and determine whether the events contribute to the educational experience and are not in conflict with or detract from the school's educational program. When reviewing proposed events, the Superintendent or designee shall consider the effects of the activities on student health and safety, evaluate the risk of liability to the County Office, and ensure that the proposed activities are in compliance with law, Board Policy, Superintendent policy, and administrative regulation.

Management of Funds

Student body funds shall be managed in accordance with law and sound business procedures designed to encourage the largest possible educational return to students without sacrificing the security of funds.

The Superintendent or designee shall develop internal control procedures to safeguard the organization's assets, promote the success of fund-raising ventures, provide reliable financial information, and reduce the risk of fraud and abuse. These procedures shall detail the oversight of activities and funds including, but not limited to, the appropriate role and provision of training for staff and students, parameters for events on campus, appropriate and prohibited uses of funds, and accounting and record-keeping processes, including procedures for handling questionable expenditures.

The principal or designee shall be responsible for the proper conduct of all student organization financial activities. The Superintendent or designee shall periodically review the organization's use of funds to ensure compliance with the County Office's internal control procedures.

BOARD AGENDA ITEM: Quarterly Report of Surplus Property

BOARD MEETING DATE: December 13, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Ron Sherrod

Reports/Presentation

SUBMITTED BY:

Information

Ron Sherrod

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

In accordance with Board Policy 3270, the County Superintendent of Schools prepares and presents a quarterly report to the Board of items under \$25,000 in value that are being declared surplus.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
SURPLUS REQUEST FORM**

DATE: 12/04/2023
 PREPARED BY: Lindsay Linker
 TURNED IN TO DIRECTOR OF INT. BUS: 12/4/2023
 E-WASTE PICK UP DATE:

Reviewed by Technology: 12/4/23 CJP
 Reviewed by FMOF: 12/4/23 JMP
 Reviewed by Asst Superintendent: 12-5-2023 JB
 Reviewed by Cabinet: 12-6-2023
 Reviewed by Board:
 Deliver to Director FMOF:

ASSET TAG	DEPT	DESCRIPTION	* SERIAL #	* MFR	* MODEL	** CONDITION	Purchase Date or Age	EST. VALUE	NOTES
Vehicle #210	FMOF	Fleet Vehicle	1FMRE11W95HA14694	Ford	Econoline 2005	Fair	9/31/2004	\$6,265.00	Trade-in for new lease
Vehicle #220	FMOF	Fleet Vehicle	1FMRE11L46HA02718	Ford	E-150 Van 2006	Fair	9/14/2006	\$6,450.00	Trade-in for new lease

NIC
12/5/23