

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, March 13, 2024 - 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. – 4:30pm p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools’ website at www.sutter.k12.ca.us.

5:30 p.m.

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

June McJunkin, Trustee Area 2, President
Victoria Lachance, Trustee Area 5, Vice President
Gurv Pamma, Trustee Area 1, Member
Kash Gill, Trustee Area 3, Member
Harjit Singh, Trustee Area 4, Member

4.0 Items of Public Interest to Come to the Attention of the Board

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.

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

5.1 The minutes of the February 14, 2024, regular meeting of the Sutter County Board of Education are presented for approval.

6.0 Department Presentations and updates:

6.1 Shady Creek- Japan update
Kristi Johnson- Senior Director

6.2 CTE and Adult Education
Lorilee Niesen- Assistant Superintendent

6.3 One Stop
Rinky Basi- Director

7.0 CSBA – Ballot for 2024 Delegate Assembly County Representative Election.

Tom Reusser– **[Action Item]**

Ballot enclosed for the election of Subregion 4-C County Representative to CSBA’s Delegate Assembly.

8.0 Approve the 2023-2024 Second Interim Report
Nic Hoogeveen **[Action Item]**

The Second Interim Report will be presented to the Board for approval.

9.0 Adult Education Week
Lorilee Niesen Assistant Superintendent **[Action Item]**

Adult Education serves the needs of many individuals within the Sutter County community and surrounding areas.

10.0 Business Services Report
10.1 Investment statements
10.2 Facilities Update – Ron Sherrod

11.0 Select Superintendent’s Salary Committee
Ron Sherrod **[Action Item]**

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.

12.0 Items from the Superintendent/Board

13.0 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 Superintendent Reusser 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 Minutes

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, February 14, 2023 - 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 McJunkin, 5:30 p.m., February 14, 2024, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.
- 2.0 Pledge of Allegiance
Victoria Lachance led the Pledge of Allegiance.
- 3.0 Roll Call of Members:
June McJunkin, Trustee Area 2, President- Present
Victoria Lachance, Trustee Area 5, Vice President- Present
Gurv Pamma, Trustee Area 1, Member- Absent
Kash Gill, Trustee Area 3, Member- Absent
Harjit Singh, Trustee Area 4, Member- Present

Tom Reusser, Ex-officio Secretary – Present
Staff Members Present: Ron Sherrod, Nic Hoogeveen, Joe Hendrix, Brian Gault, James Peters, Sandra Richmond and Karisa Williams.
- 4.0 Items of Public Interest to Come to the Attention of the Board
None
- 5.0 Approval of Minutes of January 17, 2024
A motion was made to approve the minutes of the January 17, 2024, regular meeting of the Sutter County Board of Education.
Motion: Singh Seconded: Lachance
Action: Motion Carried
Ayes: 2 (Singh, McJunkin,)
Noes: 0
Absent:0 Abstain: 1 (Lachance)
- 6.0 Special Education and SELPA Department Presentation
Sandra Richmond, the Program Coordinator for SPED provided a comprehensive update on the SPED department. Sandra began by discussing the administrative team and the 659 students served across 13 different sites. The leadership team's primary focus was highlighted, emphasizing accountability through effective communication, consistency, and visibility. Sandra concluded her presentation by outlining the duties and responsibilities of the SPED department.

- 7.0 Quarterly Report on Williams/Valenzuela Uniform Complaints
(October 1, 2023 – December 31, 2023)
Brian Gault, Assistant Superintendent updated the board. There were no complaints.
- 8.0 Site Profile Worksheet and Update Summary for the second quarter of FY 23-24. James Peters, Director FMOF, provided the board with an update on the progress of the HVAC projects at Shady Creek. The construction of the mountain cabins has been successfully completed, while the completion of Raptor Ridge is still pending. However, it is important to note that an additional \$300,000 will be required for the completion of Raptor Ridge. The landscaping for FRA and Klamath will be undertaken by Burrows Landscape, ensuring a fresh new look for both locations. In addition, the Cosmetology department is now open and ready to serve the public. Furthermore, three new ADA vans have been ordered for SPED and are currently in use, enhancing accessibility for students.
- 9.0 Mid-Year Update on Metrics, Expenditures and Actions in the 23-24 SCSOS and FRA LCAP
Brian Gault Assistant Superintendent updated the board on mid year plan that was in front of the board members. Board member McJunkin asked the question of: Looking at the baseline, are we going to get closer in the next year to the baseline that was in previous years. Brian stated the new LCAP will have more accurate baseline data.
- 10.0 Mid-Year Update on Metrics, Expenditures and Actions in the 23-24 PCA LCAP
Brian Gault Assistant Superintendent updated the board on the proper credentialed teacher's data.
- 11.0 2024-2025 Student Attendance Calendar for FRA and PCA
Approve the 2024-2025 Student Attendance Calendar for Feather
A motion was made to approve the 2024-2025 FRA and PCA Calendar
Motion: Singh *Seconded:* Lachance
Action: Motion Carried
Ayes: 3 (Singh, Lachance, McJunkin)
Noes: 0
Absent: 2 (Pamma, Gill) *Abstain:* 0
- 12.0 Business Services Report
Monthly Financial Report – January 2023 Nic Hoogeveen updated the board highlighting personnel change in SPED, having to use contractors to fill unfilled positions. 3 nurse positions have been filled.

Ayes: 3 (Singh, Lachance, McJunkin)

Noes: 0

Absent: 0 (Pamma, Gill)

Abstain: 0

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BOARD AGENDA ITEM: Shady Creek Update- Japan

BOARD MEETING DATE: March 13, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Karisa Williams

SUBMITTED BY:

Kristi Johnson

PRESENTING TO BOARD:

Kristi Johnson

BACKGROUND AND SUMMARY INFORMATION:

Kristi Johnson- Senior Director will update the board on Chris Little in Japan.

BOARD AGENDA ITEM: Adult Ed and CTE Department Update

BOARD MEETING DATE: March 13, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Karisa Williams

SUBMITTED BY:

Lorilee Niesen

PRESENTING TO BOARD:

Lorilee Niesen

BACKGROUND AND SUMMARY INFORMATION:

BOARD AGENDA ITEM: One Stop Department Update

BOARD MEETING DATE: March 13, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Karisa Williams

SUBMITTED BY:

Rinky Basi

PRESENTING TO BOARD:

Rinky Basi

BACKGROUND AND SUMMARY INFORMATION:

BOARD AGENDA ITEM: CSBA Ballot for 2023

BOARD MEETING DATE: March 13, 2024

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Karisa Williams

SUBMITTED BY:

Tom Reusser

PRESENTING TO BOARD:
Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

CSBA – Ballot for 2023 Delegate Assembly County Representative Election.

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
Second Interim

Presented to the Board
Wednesday, March 13, 2024



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2023-2024
SECOND INTERIM
FINANCIAL REPORT

MARCH 13, 2024



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 5	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: March 13, 2024 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 Hoogeveen Telephone: 530-822-2915
Title: Director of 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 first interim.		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 first interim.		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 first interim.	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 first interim.		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 first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• 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?	X	

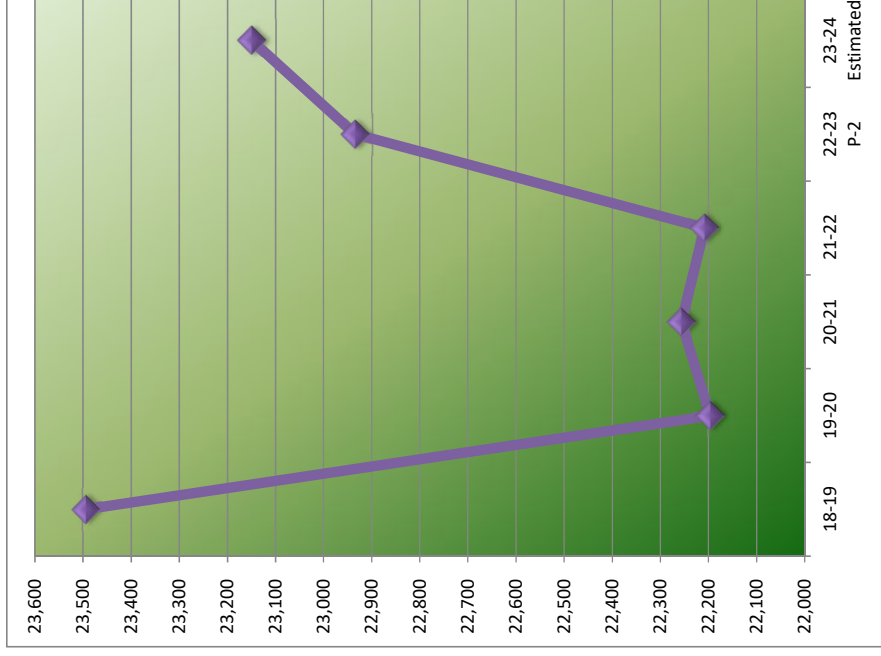
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll 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

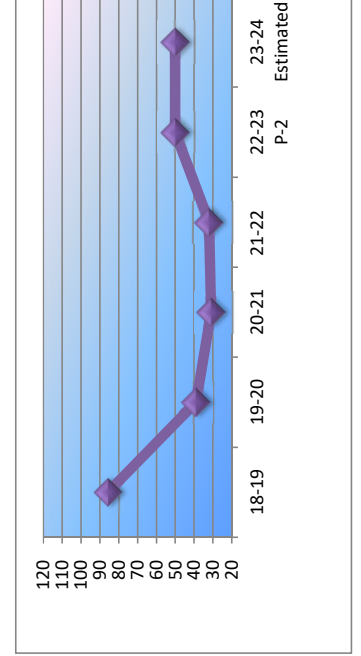


**2023-24 Second Interim
Average Daily Attendance**

	18-19	19-20	20-21	21-22	22-23	23-24
Districts						
Brittan	435	429	429	398	430	459
Browns	133	135	135	118	116	131
East Nicolaus	287	295	296	280	289	289
Franklin	467	473	473	447	461	475
Live Oak Unified	1,766	1,803	1,804	1,725	1,842	1,920
Marcum Illinois	167	175	175	174	182	175
So. Sutter Charter	2,030	2,105	2,105	2,446	2,263	2,382
Meridian	44	54	59	67	68	68
CA Virtual Academy	833	985	985	1,445	1,382	1,393
Nuestro	163	178	178	171	173	159
Sutter Peak Charter Academy	572	578	578	531	606	634
Pleasant Grove	171	161	162	155	138	150
Sutter Union High	723	774	774	748	746	746
Winship-Robbins	113	114	114	106	98	95
Feather River Charter School	2,710	1,092	1,092	1,792	2,353	2,496
Winship Community Charter	117	107	107	265	-	-
Yuba City Unified	11,723	11,633	11,633	10,249	10,673	10,468
AEROSTEM Charter	68	94	132	138	117	100
Twin River Charter	423	446	451	438	457	475
Yuba City Charter	248	274	274	261	264	252
County Operated						
Special Education	302	291	299	255	277	282
	23,494	22,196	22,256	22,208	22,934	23,149
					P-2	Estimated



County Office						
Alternative Education	86	39	31	26	35	30
Pathways Charter Academy	-	-	-	6	15	20
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	86	39	31	32	50	50
					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	45.10	30.00	37.94	(7.16)	-16.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	30.00	45.10	30.00	37.94	(7.16)	-16.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	276.84	276.84	281.67	281.67	4.83	2.0%
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	281.67	281.67	4.83	2.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	306.84	321.94	311.67	319.61	(2.33)	-1.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	22,699.30	23,606.17	23,148.85	23,148.85	(457.32)	-2.0%
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	3.00	2.00	2.00	(1.00)	-33.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	3.00	2.00	2.00	(1.00)	-33.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	15.00	16.00	18.00	18.00	2.00	13.0%
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	16.00	18.00	18.00	2.00	13.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	15.00	19.00	20.00	20.00	1.00	5.0%
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	19.00	20.00	20.00	1.00	5.0%

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 Second 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 January 31, 2024. Column "D" is the projected year totals (Second 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. 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 only 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:

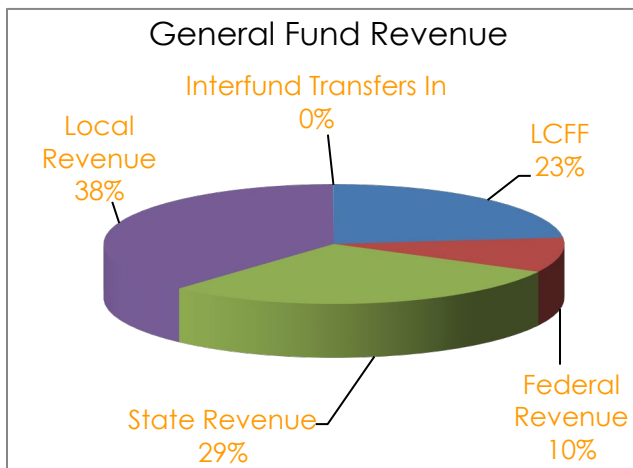
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

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 Dartboard. 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. Attendance at PCA is projected to be 20 ADA and 30 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 decrease by \$105,454 (-0.9%). The decrease is attributed to a revised calculation of the three most recent prior fiscal years.

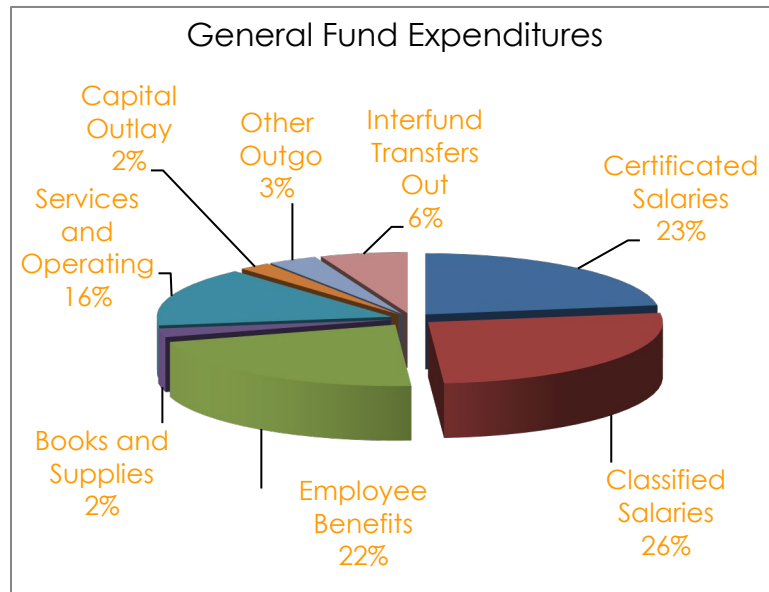
Federal revenue is projected to increase by \$11,457 (0.2%) from the First Interim budget. This change is attributed to a revised Federal IDEA grant award amount.

Other State revenue is projected to increase by \$26,392 (0.2%). The major contributors to the change are increased ADA estimates for AB-602 funding and revising invoice estimates based on year-to-date actuals within the Infant Program.

Other Local revenues are projected to increase by \$1,100,493 (6.2%). This increase is attributed to an increase in excess costs to districts for 1-on-1 billbacks and within the SELPA. The increased costs are mostly attributed to including a projected 6.5% increase in salary for all positional staff.

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 are projected to increase by \$527,926 (5.0%) and classified salaries increase by \$284,226 (2.2%) from the First Interim budget. The increase in certificated and classified salaries is attributed to

projecting an increase of 6.5% to all positions. The disproportionate increase in classified salaries compared to the 6.5% projected increase is due to prorating vacancies for the remainder of the year, with the greatest impact within Special Education. Work Experience (WEX) participation projections have also been adjusted downward within One Stop.

Supplies

Books and supplies did not have significant changes.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to increase by \$752,096 (10.8%). This increase is attributed to the Special Education department projecting an increase in contracted services for substitutes.

Capital Outlay

The \$56,700 (-5.0%) decrease is due to moving California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) budget from capital outlay to contracted services. Capital outlay at Shady Creek was reduced based on re-evaluated need.

Other Outgo

The \$101,729 (6.0%) increase is due to a larger transfer of mental health funds to Yuba City Unified School District (YCUSD).

Other Financing Sources – Interfund Transfers Out

The increase of \$177,448 (6.3%) is due to making a larger transfer to the Career Training Center due to lower student participation in cosmetology and medical assisting.

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 \$73,332 more than it will spend in the budget year. 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 projected 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 future is filled with deteriorating budget conditions ahead, with an estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. The County Office has prepared itself in anticipation that the recent bountiful times will have to come to an end. 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)
Second Interim as of 01/31/2024**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col D - B)	% Difference
		7/1/23 (A)	10/31/23 (B)	1/31/24 (C)	1/31/24 (D)	(E)	(E/B)
A. Revenues							
1. LCFF Revenues	8010-8099	\$ 11,306,536	11,620,989	5,197,233	11,515,535	(105,454)	-0.9%
2. Federal Revenues	8100-8299	\$ 5,036,967	4,637,054	1,515,971	4,648,511	11,457	0.2%
3. Other State Revenues	8300-8599	\$ 14,144,633	14,321,457	7,577,988	14,347,849	26,392	0.2%
4. Other local Revenues	8600-8799	\$ 16,070,941	17,804,940	5,236,100	18,905,433	1,100,493	6.2%
5. TOTAL REVENUES		\$ 46,559,077	\$ 48,384,440	\$ 19,527,292	\$ 49,417,328	1,032,888	2.1%
B. Expenditures							
1. Certificated Salaries	1000-1999	10,147,561	10,627,750	5,697,753	11,155,676	527,926	5.0%
2. Classified Salaries	2000-2999	12,983,439	12,715,714	6,572,841	12,999,940	284,226	2.2%
3. Employee Benefits	3000-3999	10,672,644	10,583,462	5,124,288	10,624,857	41,395	0.4%
4. Books and Supplies	4000-4999	1,191,623	1,136,049	444,771	1,129,307	(6,742)	-0.6%
5. Services, Other Operation	5000-5999	8,050,467	6,971,205	3,703,806	7,723,301	752,096	10.8%
6. Capital Outlay	6000-6999	648,184	1,140,242	944,437	1,083,542	(56,700)	-5.0%
7. Other Outgo	7100-7299	509,024	1,708,469	203,079	1,810,198	101,729	6.0%
	7400-7499	-	-	-	-	-	-
8. Direct Support/Indirect	7300-7399	(117,633)	(119,133)	(44,353)	(122,230)	(3,097)	-2.6%
9. TOTAL EXPENDITURES		\$ 44,085,309	\$ 44,763,758	\$ 22,646,622	\$ 46,404,591	1,640,833	3.7%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 2,473,768	\$ 3,620,682	\$ (3,119,330)	\$ 3,012,737	\$ (607,945)	-16.8%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 35,000	35,050	-	35,050	-	0.0%
2. Transfer Out	7610-7629	2,716,977	2,797,007	1,109,758	2,974,455	177,448	6.3%
3. Contributions	8980-8999	-	-	-	-	-	0.0%
		-	-	-	-	-	-
Total, Other Fin Sources/Uses		\$ (2,681,977)	\$ (2,761,957)	\$ (1,109,758)	\$ (2,939,405)	(177,448)	6.4%
E. Net Change to Fund Balance							
		\$ (208,209)	\$ 858,725	\$ (4,229,088)	\$ 73,332		
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 15,642,816	\$ 20,207,904		\$ 20,370,857	\$ 162,953	
2. Adjustments/Restatements		\$ -				\$ -	
Ending Balance		15,434,607	21,066,629		20,444,189	\$ (622,440)	-3.0%
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	9740-9760	\$ 4,884,863	\$ 8,858,775		\$ 8,707,092		
Assigned	9780	\$ 8,655,708	\$ 9,819,316		\$ 9,257,645		
Res Economic Uncertainties	9789	\$ 2,340,114	\$ 2,378,038		\$ 2,468,952		
Unassigned/Unappropriated	9790	\$ -	\$ -				

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

	2022-23 Ending Balance	TF-9795	2023-24 Revenue	2023-24 Expense	2023-24 Estimated Ending Balance	2023-24 Net Change
Unrestricted						
COE	8,786,469.00	-	7,003,271.00	6,642,864.00	9,146,876.00	360,407.00
Special Ed.	4,272.00	-	51,577.00	55,849.00	-	(4,272.00)
One Stop	81,324.00	-	19,765.00	25,826.00	75,263.00	(6,061.00)
ES Administration	1,658,230.00	-	1,027,826.00	898,438.00	1,787,618.00	129,388.00
ES SSO	64.00	-	127,195.00	127,145.00	114.00	50.00
ES Shady Creek	-	-	2,019,036.00	2,019,036.00	-	-
ES TCIP	-	-	768,449.00	768,449.00	-	-
ROP	6,627.00	-	748,443.00	748,443.00	6,627.00	-
Aif Ed.	-	-	1,130,273.00	1,130,273.00	-	-
PCA	826.00	-	280,799.00	281,625.00	-	(826.00)
SELPA	-	-	-	-	-	-
MAA	951,567.00	-	579,216.00	810,184.00	720,599.00	(230,968.00)
	11,489,379.00	-	13,755,850.00	13,508,132.00	11,737,097.00	247,718.00

Restricted						
COE	38,183.00	-	1,718,243.00	1,708,409.00	48,017.00	9,834.00
Special Ed.	1,511,763.00	-	19,763,960.00	19,927,903.00	1,347,820.00	(163,943.00)
One Stop	162,595.00	-	4,876,386.00	5,022,200.00	16,781.00	(145,814.00)
ES Administration	1,308,110.00	-	1,065,075.00	1,278,192.00	1,094,993.00	(213,117.00)
ES SSO	254,084.00	-	3,844,923.00	3,079,734.00	1,019,273.00	765,189.00
ES Shady Creek	100,425.00	-	33,999.00	134,424.00	-	(100,425.00)
ES TCIP	-	-	-	-	-	-
ROP	2,073.00	-	727,901.00	727,901.00	2,073.00	-
Aif Ed.	570,535.00	-	420,145.00	638,446.00	352,234.00	(218,301.00)
PCA	164,221.00	-	47,381.00	92,514.00	119,088.00	(45,133.00)
SELPA	4,769,489.00	-	3,198,515.00	3,261,191.00	4,706,813.00	(62,676.00)
MAA	-	-	-	-	-	-
	8,881,478.00	-	35,696,528.00	35,870,914.00	8,707,092.00	(174,386.00)

Totals	20,370,857.00	-	49,452,378.00	49,379,046.00	20,444,189.00	73,332.00
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**2023-24
Second Interim
General Fund Projections by Department**

	County Admin.	Special Education	Sutter Co. One Stop	ES	ROP	Alternative Education	PCA	SEIPA	MAA	Total in Fund 01
Beginning Balance										
Prior Year Ending Bal.	8,824,652	1,516,035	243,919	3,320,913	8,700	570,535	165,047	4,769,489	951,567	20,370,857
Beginning Balance Adjustments	-	-	-	-	-	-	-	-	-	-
Total Beginning Balance	8,824,652	1,516,035	243,919	3,320,913	8,700	570,535	165,047	4,769,489	951,567	20,370,857
Income										
LCFF	9,378,292	-	-	806,252	-	307,336	277,306	746,349	-	11,515,535
Federal Revenues	309,828	11,667	2,844,377	381,420	-	309,317	42,242	749,660	-	4,648,511
State Revenues	946,385	75,300	146,955	1,866,725	727,901	115,532	11,172	10,457,879	-	14,347,849
Local Revenues	773,373	1,780,493	1,583,572	4,925,547	66,988	127,575	30,190	9,038,479	579,216	18,905,433
Total Income	11,407,878	1,867,460	4,574,904	7,979,944	794,889	859,760	360,910	20,992,367	579,216	49,417,328
Expenditures										
Salaries & Benefits	7,483,803	15,121,283	3,393,440	5,169,077	875,330	996,782	226,193	996,106	318,459	34,780,473
Books and Supplies	235,969	226,789	183,722	275,712	76,424	62,268	21,718	44,055	2,650	1,129,307
Services	727,148	3,285,122	1,027,354	1,421,908	183,142	485,325	79,477	338,711	175,114	7,723,301
Capital Outlay	717,900	12,400	-	98,278	-	27,200	6,660	221,104	-	1,083,542
Other Outgo	(3,246,845)	1,338,158	445,510	849,286	341,448	197,144	40,091	1,661,215	63,961	1,687,968
Total Expenditures	6,117,975	19,983,752	5,048,026	7,814,261	1,476,344	1,768,719	374,139	3,261,191	560,184	46,404,591
Transfers										
Transfers In	35,000	-	50	-	-	-	-	-	-	35,050
Transfers Out	2,233,298	-	-	491,157	-	-	-	-	250,000	2,974,455
Other: Sources	-	-	-	-	-	-	-	-	-	-
Other: Uses	-	-	-	-	-	-	-	-	-	-
Contributions	(2,721,364)	17,948,077	321,197	906,559	681,455	690,658	(32,730)	(17,793,852)	-	-
Total Transfers	(4,919,662)	17,948,077	321,247	415,402	681,455	690,658	(32,730)	(17,793,852)	(250,000)	(2,939,405)
Net Inc./Dec. in Fund Balance	370,241	(1,68,215)	(151,875)	581,085	-	(218,301)	(45,959)	(62,676)	(230,968)	73,332
Ending Fund Balance	9,194,893	1,347,820	92,044	3,901,998	8,700	352,234	119,088	4,706,813	720,599	20,444,189
Components of End. Fund Bal.										
Revolving Cash & Nonspendable EFB	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	48,017	1,347,820	16,781	2,114,266	2,073	352,234	119,088	4,706,813	-	8,707,092
Other Designations	6,667,424	-	75,263	1,787,732	6,627	-	-	-	720,599	9,257,645
Reserve for Economic Uncert.5%	2,470,952	(1,000)	(300)	(200)	(500)	-	-	-	-	2,468,952
Unappropriated Fund Bal.	-	-	-	-	-	-	-	-	-	-

2023-24 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	11,306,536.00	11,620,989.00	5,197,232.80	11,515,535.00	(105,454.00)	-0.9%
2) Federal Revenue		8100-8299	5,036,967.00	4,637,054.00	1,515,971.56	4,648,511.00	11,457.00	0.2%
3) Other State Revenue		8300-8599	14,144,633.00	14,321,457.00	7,577,987.71	14,347,849.00	26,392.00	0.2%
4) Other Local Revenue		8600-8799	16,070,941.00	17,804,940.00	5,236,100.32	18,905,433.00	1,100,493.00	6.2%
5) TOTAL, REVENUES			46,559,077.00	48,384,440.00	19,527,292.39	49,417,328.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,147,561.00	10,627,750.00	5,697,752.91	11,155,676.00	(527,926.00)	-5.0%
2) Classified Salaries		2000-2999	12,983,439.00	12,715,714.00	6,572,840.77	12,999,940.00	(284,226.00)	-2.2%
3) Employee Benefits		3000-3999	10,672,644.00	10,583,462.00	5,124,287.96	10,624,857.00	(41,395.00)	-0.4%
4) Books and Supplies		4000-4999	1,191,623.00	1,136,049.00	444,771.25	1,129,307.00	6,742.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	8,050,467.00	6,971,205.00	3,703,805.76	7,723,301.00	(752,096.00)	-10.8%
6) Capital Outlay		6000-6999	648,184.00	1,140,242.00	944,437.09	1,083,542.00	56,700.00	5.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	509,024.00	1,708,469.00	203,078.74	1,810,198.00	(101,729.00)	-6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(117,633.00)	(119,133.00)	(44,353.00)	(122,230.00)	3,097.00	-2.6%
9) TOTAL, EXPENDITURES			44,085,309.00	44,763,758.00	22,646,621.48	46,404,591.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,473,768.00	3,620,682.00	(3,119,329.09)	3,012,737.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,050.00	0.00	35,050.00	0.00	0.0%
b) Transfers Out		7600-7629	2,716,977.00	2,797,007.00	1,109,757.93	2,974,455.00	(177,448.00)	-6.3%
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)	(2,761,957.00)	(1,109,757.93)	(2,939,405.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(208,209.00)	858,725.00	(4,229,087.02)	73,332.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,642,816.00	20,207,904.00		20,370,857.00	162,953.00	0.8%
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	20,207,904.00		20,370,857.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,642,816.00	20,207,904.00		20,370,857.00		
2) Ending Balance, June 30 (E + F1e)			15,434,607.00	21,066,629.00		20,444,189.00		
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	4,884,863.00	8,858,775.00		8,707,092.00		
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	8,655,707.70	9,819,316.00		9,257,644.70		
COE	0000	9780	1,230,856.70					
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		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				
Special Education	1100	9780		351.00				
One Stop	1100	9780		34,986.00				
COE	0000	9780				6,632,437.70		
One Stop	0000	9780				75,263.00		
Educational Services	0000	9780				1,787,732.00		
ROP	0000	9780				6,627.00		
MAA	0000	9780				720,599.00		
One Stop	1100	9780				34,986.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,340,114.30	2,378,038.00		2,468,952.30		
Unassigned/Unappropriated Amount		9790	(456,578.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,319,982.00	8,559,608.00	4,575,651.00	8,492,468.00	(67,140.00)	-0.8%
Education Protection Account State Aid - Current Year		8012	1,005,639.00	1,133,107.00	552,993.00	1,094,793.00	(38,314.00)	-3.4%
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	14,910.00	0.00	14,910.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	820.00	481.81	820.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,733,567.00	1,754,440.00	0.00	1,754,440.00	0.00	0.0%
Unsecured Roll Taxes		8042	80,300.00	79,640.00	68,106.99	79,640.00	0.00	0.0%

2023-24 Second 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)
Prior Years' Taxes		8043	1,447.00	1,530.00	0.00	1,530.00	0.00	0.0%
Supplemental Taxes		8044	60,000.00	46,090.00	0.00	46,090.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	66,554.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	800.00	8,500.00	0.00	8,500.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
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	11,598,645.00	5,197,232.80	11,493,191.00	(105,454.00)	-0.9%
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	11,620,989.00	5,197,232.80	11,515,535.00	(105,454.00)	-0.9%
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	451,100.00	0.00	498,359.00	47,259.00	10.5%
Special Education Discretionary Grants		8182	129,311.00	196,506.00	56,530.17	196,156.00	(350.00)	-0.2%
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	120,659.00	72,496.66	123,370.00	2,711.00	2.2%
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	13,613.00	0.00	13,599.00	(14.00)	-0.1%
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	70,377.00	45,206.08	74,825.00	4,448.00	6.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second 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)
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	273,971.00	117,213.00	273,971.00	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	3,982,229.00	3,454,634.00	1,224,525.65	3,412,037.00	(42,597.00)	-1.2%
TOTAL, FEDERAL REVENUE			5,036,967.00	4,637,054.00	1,515,971.56	4,648,511.00	11,457.00	0.2%
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	10,060,432.00	6,424,021.00	10,073,275.00	12,843.00	0.1%
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	327,841.00	180,314.00	327,841.00	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	0.00	0.0%
Mandated Costs Reimbursements		8550	40,175.00	40,175.00	45,514.00	45,514.00	5,339.00	13.3%
Lottery - Unrestricted and Instructional Materials		8560	82,218.00	84,211.00	46,127.39	87,817.00	3,606.00	4.3%
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	517,486.00	136,355.16	491,941.00	(25,545.00)	-4.9%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	127,495.00	132,073.00	0.00	132,073.00	0.00	0.0%
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	3,059,489.00	645,906.16	3,089,638.00	30,149.00	1.0%
TOTAL, OTHER STATE REVENUE			14,144,633.00	14,321,457.00	7,577,987.71	14,347,849.00	26,392.00	0.2%
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%

2023-24 Second Interim
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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	27,600.00	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	20,208.00	3,804.00	18,558.00	(1,650.00)	-8.2%
All Other Sales		8639	71,000.00	71,000.00	25,283.11	70,000.00	(1,000.00)	-1.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	143,905.20	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	4,222,535.00	1,770,244.86	4,567,860.00	345,325.00	8.2%
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	1,578,879.00	344,930.68	1,566,357.00	(12,522.00)	-0.8%
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	3,399,790.00	1,931,774.47	3,516,944.00	117,154.00	3.4%
Tuition		8710	6,471,216.00	8,162,528.00	988,558.00	8,815,714.00	653,186.00	8.0%
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	17,804,940.00	5,236,100.32	18,905,433.00	1,100,493.00	6.2%
TOTAL, REVENUES			46,559,077.00	48,384,440.00	19,527,292.39	49,417,328.00	1,032,888.00	2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,372,431.00	5,598,969.00	2,806,512.54	5,818,696.00	(219,727.00)	-3.9%
Certificated Pupil Support Salaries		1200	1,490,372.00	1,569,049.00	889,075.81	1,673,917.00	(104,868.00)	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,278,758.00	3,453,732.00	1,997,164.56	3,653,063.00	(199,331.00)	-5.8%
Other Certificated Salaries		1900	6,000.00	6,000.00	5,000.00	10,000.00	(4,000.00)	-66.7%
TOTAL, CERTIFICATED SALARIES			10,147,561.00	10,627,750.00	5,697,752.91	11,155,676.00	(527,926.00)	-5.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,552,465.00	3,689,519.00	1,709,402.98	3,624,761.00	64,758.00	1.8%
Classified Support Salaries		2200	2,289,811.00	2,193,877.00	1,166,429.03	2,294,557.00	(100,680.00)	-4.6%
Classified Supervisors' and Administrators' Salaries		2300	3,097,429.00	2,782,479.00	1,633,455.42	2,983,441.00	(200,962.00)	-7.2%
Clerical, Technical and Office Salaries		2400	3,094,895.00	3,034,095.00	1,724,692.74	3,187,842.00	(153,747.00)	-5.1%
Other Classified Salaries		2900	948,839.00	1,015,744.00	338,860.60	909,339.00	106,405.00	10.5%
TOTAL, CLASSIFIED SALARIES			12,983,439.00	12,715,714.00	6,572,840.77	12,999,940.00	(284,226.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,417,823.00	2,502,921.00	900,035.14	2,552,787.00	(49,866.00)	-2.0%
PERS		3201-3202	3,502,525.00	3,420,374.00	1,805,855.99	3,470,324.00	(49,950.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	1,258,097.00	1,230,137.00	635,317.67	1,263,894.00	(33,757.00)	-2.7%
Health and Welfare Benefits		3401-3402	1,918,373.00	1,948,381.00	963,245.85	1,808,517.00	139,864.00	7.2%
Unemployment Insurance		3501-3502	51,935.00	13,562.00	9,817.05	13,342.00	220.00	1.6%
Workers' Compensation		3601-3602	399,066.00	401,483.00	212,227.24	415,657.00	(14,174.00)	-3.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	215,044.00	234,371.00	125,957.26	232,309.00	2,062.00	0.9%
Other Employee Benefits		3901-3902	909,781.00	832,233.00	471,831.76	868,027.00	(35,794.00)	-4.3%
TOTAL, EMPLOYEE BENEFITS			10,672,644.00	10,583,462.00	5,124,287.96	10,624,857.00	(41,395.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,227.00	32,227.00	0.00	35,223.00	(2,996.00)	-9.3%
Books and Other Reference Materials		4200	22,378.00	27,298.00	5,057.09	23,158.00	4,140.00	15.2%
Materials and Supplies		4300	1,015,389.00	895,376.00	368,205.37	910,031.00	(14,655.00)	-1.6%
Noncapitalized Equipment		4400	129,629.00	181,148.00	71,508.79	160,895.00	20,253.00	11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,191,623.00	1,136,049.00	444,771.25	1,129,307.00	6,742.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,172,691.00	1,145,530.00	483,366.29	1,168,193.00	(22,663.00)	-2.0%
Travel and Conferences		5200	269,081.00	383,800.00	170,941.96	414,696.00	(30,896.00)	-8.1%
Dues and Memberships		5300	87,438.00	97,940.00	83,534.15	97,040.00	900.00	0.9%
Insurance		5400-5450	261,814.00	263,671.00	177,209.55	268,592.00	(4,921.00)	-1.9%
Operations and Housekeeping Services		5500	411,946.00	411,946.00	178,872.43	411,946.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	452,822.00	453,662.00	229,476.20	479,721.00	(26,059.00)	-5.7%
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)	(501,892.00)	(174,835.03)	(482,640.00)	(19,252.00)	3.8%

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Professional/Consulting Services and Operating Expenditures		5800	4,768,653.00	4,593,725.00	2,500,995.31	5,229,351.00	(635,626.00)	-13.8%
Communications		5900	127,059.00	122,823.00	54,240.92	136,402.00	(13,579.00)	-11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,050,467.00	6,971,205.00	3,703,805.76	7,723,301.00	(752,096.00)	-10.8%
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	454,284.00	458,440.00	421,372.60	463,040.00	(4,600.00)	-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	157,556.00	501,264.00	235,309.92	444,564.00	56,700.00	11.3%
Equipment Replacement		6500	36,344.00	180,538.00	287,754.57	175,938.00	4,600.00	2.5%
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	1,140,242.00	944,437.09	1,083,542.00	56,700.00	5.0%
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	1,165,088.00	0.00	1,312,389.00	(147,301.00)	-12.6%
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	467,226.00	203,078.74	421,654.00	45,572.00	9.8%
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	1,708,469.00	203,078.74	1,810,198.00	(101,729.00)	-6.0%

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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)	(119,133.00)	(44,353.00)	(122,230.00)	3,097.00	-2.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(117,633.00)	(119,133.00)	(44,353.00)	(122,230.00)	3,097.00	-2.6%
TOTAL, EXPENDITURES			44,085,309.00	44,763,758.00	22,646,621.48	46,404,591.00	(1,640,833.00)	-3.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	35,000.00	35,050.00	0.00	35,050.00	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			35,000.00	35,050.00	0.00	35,050.00	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	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	420,344.00	0.00	422,736.00	(2,392.00)	-0.6%
Other Authorized Interfund Transfers Out		7619	2,352,827.00	2,374,163.00	1,109,757.93	2,549,219.00	(175,056.00)	-7.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,716,977.00	2,797,007.00	1,109,757.93	2,974,455.00	(177,448.00)	-6.3%
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 Second 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)	(2,761,957.00)	(1,109,757.93)	(2,939,405.00)	177,448.00	-6.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	10,539,573.00	10,874,640.00	5,197,232.80	10,769,186.00	(105,454.00)	-1.0%
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	108,566.00	84,561.97	114,556.00	5,990.00	5.5%
4) Other Local Revenue		8600-8799	3,692,847.00	3,592,935.00	2,121,957.16	3,800,765.00	207,830.00	5.8%
5) TOTAL, REVENUES			14,338,993.00	14,576,141.00	7,403,751.93	14,684,507.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,237,533.00	2,206,322.00	1,256,405.79	2,356,475.00	(150,153.00)	-6.8%
2) Classified Salaries		2000-2999	5,294,058.00	5,113,077.00	2,886,801.73	5,380,994.00	(267,917.00)	-5.2%
3) Employee Benefits		3000-3999	3,033,466.00	2,978,857.00	1,627,117.15	3,041,471.00	(62,614.00)	-2.1%
4) Books and Supplies		4000-4999	441,248.00	485,575.00	188,760.55	482,882.00	2,693.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	1,594,343.00	1,650,682.00	1,146,558.89	1,697,494.00	(46,812.00)	-2.8%
6) Capital Outlay		6000-6999	192,666.00	211,436.00	220,820.80	187,666.00	23,770.00	11.2%
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)	(2,518,023.00)	(1,094,299.12)	(2,603,547.00)	85,524.00	-3.4%
9) TOTAL, EXPENDITURES			10,375,905.00	10,127,926.00	6,232,165.79	10,543,435.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			3,963,088.00	4,448,215.00	1,171,586.14	4,141,072.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	35,000.00	35,050.00	0.00	35,050.00	0.00	0.0%
b) Transfers Out		7600-7629	2,716,977.00	2,787,249.00	1,100,000.00	2,964,697.00	(177,448.00)	-6.4%
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)	(814,587.00)	0.00	(963,707.00)	(149,120.00)	18.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,567,559.00)	(3,566,786.00)	(1,100,000.00)	(3,893,354.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			395,529.00	881,429.00	71,586.14	247,718.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,610,793.00	11,326,425.00		11,489,379.00	162,954.00	1.4%
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	11,326,425.00		11,489,379.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,610,793.00	11,326,425.00		11,489,379.00		
2) Ending Balance, June 30 (E + F1e)			11,006,322.00	12,207,854.00		11,737,097.00		
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	8,655,707.70	9,819,316.00		9,257,644.70		
COE	0000	9780	1,230,856.70					
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		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				
Special Education	1100	9780		351.00				
One Stop	1100	9780		34,986.00				
COE	0000	9780				6,632,437.70		
One Stop	0000	9780				75,263.00		
Educational Services	0000	9780				1,787,732.00		
ROP	0000	9780				6,627.00		
MAA	0000	9780				720,599.00		
One Stop	1100	9780				34,986.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,340,114.30	2,378,038.00		2,468,952.30		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,319,982.00	8,559,608.00	4,575,651.00	8,492,468.00	(67,140.00)	-0.8%
Education Protection Account State Aid - Current Year		8012	1,005,639.00	1,133,107.00	552,993.00	1,094,793.00	(38,314.00)	-3.4%
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	14,910.00	0.00	14,910.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	800.00	820.00	481.81	820.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,733,567.00	1,754,440.00	0.00	1,754,440.00	0.00	0.0%
Unsecured Roll Taxes		8042	80,300.00	79,640.00	68,106.99	79,640.00	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		8043	1,447.00	1,530.00	0.00	1,530.00	0.00	0.0%
Supplemental Taxes		8044	60,000.00	46,090.00	0.00	46,090.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	66,554.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	800.00	8,500.00	0.00	8,500.00	0.00	0.0%
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	11,598,645.00	5,197,232.80	11,493,191.00	(105,454.00)	-0.9%
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)	(746,349.00)	0.00	(746,349.00)	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			10,539,573.00	10,874,640.00	5,197,232.80	10,769,186.00	(105,454.00)	-1.0%
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	45,514.00	45,514.00	5,339.00	13.3%
Lottery - Unrestricted and Instructional Materials		8560	58,125.00	60,118.00	39,047.97	60,267.00	149.00	0.2%
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	8,775.00	502.00	6.1%
TOTAL, OTHER STATE REVENUE			106,573.00	108,566.00	84,561.97	114,556.00	5,990.00	5.5%
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	27,600.00	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	20,208.00	3,804.00	18,558.00	(1,650.00)	-8.2%
All Other Sales		8639	71,000.00	71,000.00	25,283.11	70,000.00	(1,000.00)	-1.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	143,905.20	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	2,195,047.00	1,187,835.43	2,290,497.00	95,450.00	4.3%
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	748.23	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	810,552.00	672,209.19	847,363.00	36,811.00	4.5%
Tuition		8710	178,923.00	143,628.00	60,572.00	221,847.00	78,219.00	54.5%
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	3,592,935.00	2,121,957.16	3,800,765.00	207,830.00	5.8%
TOTAL, REVENUES			14,338,993.00	14,576,141.00	7,403,751.93	14,684,507.00	108,366.00	0.7%

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	335,836.00	175,361.07	387,021.00	(51,185.00)	-15.2%
Certificated Pupil Support Salaries		1200	580.00	3,080.00	786.30	3,080.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,894,492.00	1,861,406.00	1,075,258.42	1,956,374.00	(94,968.00)	-5.1%
Other Certificated Salaries		1900	6,000.00	6,000.00	5,000.00	10,000.00	(4,000.00)	-66.7%
TOTAL, CERTIFICATED SALARIES			2,237,533.00	2,206,322.00	1,256,405.79	2,356,475.00	(150,153.00)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,900.00	4,900.00	352.05	3,689.00	1,211.00	24.7%
Classified Support Salaries		2200	443,918.00	401,759.00	200,694.03	414,421.00	(12,662.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	2,382,137.00	2,241,110.00	1,317,084.67	2,404,421.00	(163,311.00)	-7.3%
Clerical, Technical and Office Salaries		2400	2,221,614.00	2,167,146.00	1,218,019.88	2,260,970.00	(93,824.00)	-4.3%
Other Classified Salaries		2900	241,489.00	298,162.00	150,651.10	297,493.00	669.00	0.2%
TOTAL, CLASSIFIED SALARIES			5,294,058.00	5,113,077.00	2,886,801.73	5,380,994.00	(267,917.00)	-5.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	399,000.00	400,013.00	222,028.14	413,620.00	(13,607.00)	-3.4%
PERS		3201-3202	1,417,633.00	1,386,586.00	751,996.76	1,422,105.00	(35,519.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	448,386.00	423,733.00	233,270.33	446,414.00	(22,681.00)	-5.4%
Health and Welfare Benefits		3401-3402	371,075.00	396,350.00	203,327.81	366,131.00	30,219.00	7.6%
Unemployment Insurance		3501-3502	15,399.00	3,902.00	4,298.48	4,040.00	(138.00)	-3.5%
Workers' Compensation		3601-3602	128,003.00	124,366.00	70,456.66	131,552.00	(7,186.00)	-5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	74,908.00	74,904.00	42,435.09	74,874.00	30.00	0.0%
Other Employee Benefits		3901-3902	179,062.00	169,003.00	99,303.88	182,735.00	(13,732.00)	-8.1%
TOTAL, EMPLOYEE BENEFITS			3,033,466.00	2,978,857.00	1,627,117.15	3,041,471.00	(62,614.00)	-2.1%
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	5,641.00	449.68	4,040.00	1,601.00	28.4%
Materials and Supplies		4300	380,000.00	409,023.00	158,263.91	413,777.00	(4,754.00)	-1.2%
Noncapitalized Equipment		4400	55,007.00	70,911.00	30,046.96	65,065.00	5,846.00	8.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			441,248.00	485,575.00	188,760.55	482,882.00	2,693.00	0.6%
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	184,443.00	83,039.25	187,535.00	(3,092.00)	-1.7%
Dues and Memberships		5300	76,793.00	86,867.00	77,069.57	85,967.00	900.00	1.0%
Insurance		5400-5450	258,312.00	260,021.00	174,248.25	265,162.00	(5,141.00)	-2.0%
Operations and Housekeeping Services		5500	411,946.00	411,946.00	178,872.43	411,946.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	232,750.00	239,717.00	114,088.58	262,372.00	(22,655.00)	-9.5%
Transfers of Direct Costs		5710	(794,597.00)	(814,907.00)	(449,716.27)	(829,079.00)	14,172.00	-1.7%
Transfers of Direct Costs - Interfund		5750	(501,037.00)	(518,027.00)	(192,970.03)	(500,775.00)	(17,252.00)	3.3%
Professional/Consulting Services and Operating Expenditures		5800	1,667,501.00	1,716,032.00	1,122,018.41	1,718,506.00	(2,474.00)	-0.1%
Communications		5900	85,866.00	84,590.00	39,908.70	95,860.00	(11,270.00)	-13.3%

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, SERVICES AND OTHER OPERATING EXPENDITURES			1,594,343.00	1,650,682.00	1,146,558.89	1,697,494.00	(46,812.00)	-2.8%
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	55,000.00	55,000.00	59,587.49	59,600.00	(4,600.00)	-8.4%
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	101,322.00	120,092.00	0.00	96,322.00	23,770.00	19.8%
Equipment Replacement		6500	36,344.00	36,344.00	161,233.31	31,744.00	4,600.00	12.7%
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			192,666.00	211,436.00	220,820.80	187,666.00	23,770.00	11.2%
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)	(2,398,890.00)	(1,049,946.12)	(2,481,317.00)	82,427.00	-3.4%
Transfers of Indirect Costs - Interfund								
		7350	(117,633.00)	(119,133.00)	(44,353.00)	(122,230.00)	3,097.00	-2.6%

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)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,417,409.00)	(2,518,023.00)	(1,094,299.12)	(2,603,547.00)	85,524.00	-3.4%
TOTAL, EXPENDITURES			10,375,905.00	10,127,926.00	6,232,165.79	10,543,435.00	(415,509.00)	-4.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	35,000.00	35,050.00	0.00	35,050.00	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			35,000.00	35,050.00	0.00	35,050.00	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	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	420,344.00	0.00	422,736.00	(2,392.00)	-0.6%
Other Authorized Interfund Transfers Out		7619	2,352,827.00	2,364,405.00	1,100,000.00	2,539,461.00	(175,056.00)	-7.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,716,977.00	2,787,249.00	1,100,000.00	2,964,697.00	(177,448.00)	-6.4%
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)	(814,587.00)	0.00	(963,707.00)	(149,120.00)	18.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(885,582.00)	(814,587.00)	0.00	(963,707.00)	(149,120.00)	18.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,567,559.00)	(3,566,786.00)	(1,100,000.00)	(3,893,354.00)	(326,568.00)	9.2%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	766,963.00	746,349.00	0.00	746,349.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,036,967.00	4,637,054.00	1,515,971.56	4,648,511.00	11,457.00	0.2%
3) Other State Revenue		8300-8599	14,038,060.00	14,212,891.00	7,493,425.74	14,233,293.00	20,402.00	0.1%
4) Other Local Revenue		8600-8799	12,378,094.00	14,212,005.00	3,114,143.16	15,104,668.00	892,663.00	6.3%
5) TOTAL, REVENUES			32,220,084.00	33,808,299.00	12,123,540.46	34,732,821.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,910,028.00	8,421,428.00	4,441,347.12	8,799,201.00	(377,773.00)	-4.5%
2) Classified Salaries		2000-2999	7,689,381.00	7,602,637.00	3,686,039.04	7,618,946.00	(16,309.00)	-0.2%
3) Employee Benefits		3000-3999	7,639,178.00	7,604,605.00	3,497,170.81	7,583,386.00	21,219.00	0.3%
4) Books and Supplies		4000-4999	750,375.00	650,474.00	256,010.70	646,425.00	4,049.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	6,456,124.00	5,320,523.00	2,557,246.87	6,025,807.00	(705,284.00)	-13.3%
6) Capital Outlay		6000-6999	455,518.00	928,806.00	723,616.29	895,876.00	32,930.00	3.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	509,024.00	1,708,469.00	203,078.74	1,810,198.00	(101,729.00)	-6.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,299,776.00	2,398,890.00	1,049,946.12	2,481,317.00	(82,427.00)	-3.4%
9) TOTAL, EXPENDITURES			33,709,404.00	34,635,832.00	16,414,455.69	35,861,156.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,489,320.00)	(827,533.00)	(4,290,915.23)	(1,128,335.00)		
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	9,758.00	9,757.93	9,758.00	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	885,582.00	814,587.00	0.00	963,707.00	149,120.00	18.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			885,582.00	804,829.00	(9,757.93)	953,949.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(603,738.00)	(22,704.00)	(4,300,673.16)	(174,386.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,032,023.00	8,881,479.00		8,881,478.00	(1.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,032,023.00	8,881,479.00		8,881,478.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,032,023.00	8,881,479.00		8,881,478.00		
2) Ending Balance, June 30 (E + F1e)			4,428,285.00	8,858,775.00		8,707,092.00		
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) Restricted		9740	4,884,863.00	8,858,775.00		8,707,092.00		
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)	0.00		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	746,349.00	0.00	746,349.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	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, LCFF SOURCES			766,963.00	746,349.00	0.00	746,349.00	0.00	0.0%
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	451,100.00	0.00	498,359.00	47,259.00	10.5%
Special Education Discretionary Grants		8182	129,311.00	196,506.00	56,530.17	196,156.00	(350.00)	-0.2%
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	120,659.00	72,496.66	123,370.00	2,711.00	2.2%
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	13,613.00	0.00	13,599.00	(14.00)	-0.1%
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	70,377.00	45,206.08	74,825.00	4,448.00	6.3%
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	273,971.00	117,213.00	273,971.00	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	3,982,229.00	3,454,634.00	1,224,525.65	3,412,037.00	(42,597.00)	-1.2%
TOTAL, FEDERAL REVENUE			5,036,967.00	4,637,054.00	1,515,971.56	4,648,511.00	11,457.00	0.2%
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	10,060,432.00	6,424,021.00	10,073,275.00	12,843.00	0.1%
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	327,841.00	180,314.00	327,841.00	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	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	7,079.42	27,550.00	3,457.00	14.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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		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 Incentive Grant Program	6387	8590	674,153.00	517,486.00	136,355.16	491,941.00	(25,545.00)	-4.9%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	127,495.00	132,073.00	0.00	132,073.00	0.00	0.0%
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	3,051,216.00	645,906.16	3,080,863.00	29,647.00	1.0%
TOTAL, OTHER STATE REVENUE			14,038,060.00	14,212,891.00	7,493,425.74	14,233,293.00	20,402.00	0.1%
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	2,027,488.00	582,409.43	2,277,363.00	249,875.00	12.3%
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	1,576,379.00	344,182.45	1,563,857.00	(12,522.00)	-0.8%
Other Local Revenue								

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)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
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	2,589,238.00	1,259,565.28	2,669,581.00	80,343.00	3.1%
Tuition		8710	6,292,293.00	8,018,900.00	927,986.00	8,593,867.00	574,967.00	7.2%
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	14,212,005.00	3,114,143.16	15,104,668.00	892,663.00	6.3%
TOTAL, REVENUES			32,220,084.00	33,808,299.00	12,123,540.46	34,732,821.00	924,522.00	2.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,035,970.00	5,263,133.00	2,631,151.47	5,431,675.00	(168,542.00)	-3.2%
Certificated Pupil Support Salaries		1200	1,489,792.00	1,565,969.00	888,289.51	1,670,837.00	(104,868.00)	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,384,266.00	1,592,326.00	921,906.14	1,696,689.00	(104,363.00)	-6.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,910,028.00	8,421,428.00	4,441,347.12	8,799,201.00	(377,773.00)	-4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,547,565.00	3,684,619.00	1,709,050.93	3,621,072.00	63,547.00	1.7%
Classified Support Salaries		2200	1,845,893.00	1,792,118.00	965,735.00	1,880,136.00	(88,018.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	715,292.00	541,369.00	316,370.75	579,020.00	(37,651.00)	-7.0%
Clerical, Technical and Office Salaries		2400	873,281.00	866,949.00	506,672.86	926,872.00	(59,923.00)	-6.9%
Other Classified Salaries		2900	707,350.00	717,582.00	188,209.50	611,846.00	105,736.00	14.7%
TOTAL, CLASSIFIED SALARIES			7,689,381.00	7,602,637.00	3,686,039.04	7,618,946.00	(16,309.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,018,823.00	2,102,908.00	678,007.00	2,139,167.00	(36,259.00)	-1.7%
PERS		3201-3202	2,084,892.00	2,033,788.00	1,053,859.23	2,048,219.00	(14,431.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	809,711.00	806,404.00	402,047.34	817,480.00	(11,076.00)	-1.4%
Health and Welfare Benefits		3401-3402	1,547,298.00	1,552,031.00	759,918.04	1,442,386.00	109,645.00	7.1%
Unemployment Insurance		3501-3502	36,536.00	9,660.00	5,518.57	9,302.00	358.00	3.7%
Workers' Compensation		3601-3602	271,063.00	277,117.00	141,770.58	284,105.00	(6,988.00)	-2.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	140,136.00	159,467.00	83,522.17	157,435.00	2,032.00	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)
Other Employee Benefits		3901-3902	730,719.00	663,230.00	372,527.88	685,292.00	(22,062.00)	-3.3%
TOTAL, EMPLOYEE BENEFITS			7,639,178.00	7,604,605.00	3,497,170.81	7,583,386.00	21,219.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,227.00	32,227.00	0.00	35,223.00	(2,996.00)	-9.3%
Books and Other Reference Materials		4200	16,137.00	21,657.00	4,607.41	19,118.00	2,539.00	11.7%
Materials and Supplies		4300	635,389.00	486,353.00	209,941.46	496,254.00	(9,901.00)	-2.0%
Noncapitalized Equipment		4400	74,622.00	110,237.00	41,461.83	95,830.00	14,407.00	13.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			750,375.00	650,474.00	256,010.70	646,425.00	4,049.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,172,691.00	1,145,530.00	483,366.29	1,168,193.00	(22,663.00)	-2.0%
Travel and Conferences		5200	112,272.00	199,357.00	87,902.71	227,161.00	(27,804.00)	-13.9%
Dues and Memberships		5300	10,645.00	11,073.00	6,464.58	11,073.00	0.00	0.0%
Insurance		5400-5450	3,502.00	3,650.00	2,961.30	3,430.00	220.00	6.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220,072.00	213,945.00	115,387.62	217,349.00	(3,404.00)	-1.6%
Transfers of Direct Costs		5710	794,597.00	814,907.00	449,720.25	829,079.00	(14,172.00)	-1.7%
Transfers of Direct Costs - Interfund		5750	0.00	16,135.00	18,135.00	18,135.00	(2,000.00)	-12.4%
Professional/Consulting Services and Operating Expenditures		5800	3,101,152.00	2,877,693.00	1,378,976.90	3,510,845.00	(633,152.00)	-22.0%
Communications		5900	41,193.00	38,233.00	14,332.22	40,542.00	(2,309.00)	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,456,124.00	5,320,523.00	2,557,246.87	6,025,807.00	(705,284.00)	-13.3%
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	403,440.00	361,785.11	403,440.00	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	56,234.00	381,172.00	235,309.92	348,242.00	32,930.00	8.6%
Equipment Replacement		6500	0.00	144,194.00	126,521.26	144,194.00	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			455,518.00	928,806.00	723,616.29	895,876.00	32,930.00	3.5%
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%

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)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	1,165,088.00	0.00	1,312,389.00	(147,301.00)	-12.6%
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	467,226.00	203,078.74	421,654.00	45,572.00	9.8%
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	1,708,469.00	203,078.74	1,810,198.00	(101,729.00)	-6.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,299,776.00	2,398,890.00	1,049,946.12	2,481,317.00	(82,427.00)	-3.4%
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	2,398,890.00	1,049,946.12	2,481,317.00	(82,427.00)	-3.4%
TOTAL, EXPENDITURES			33,709,404.00	34,635,832.00	16,414,455.69	35,861,156.00	(1,225,324.00)	-3.5%
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	9,758.00	9,757.93	9,758.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	9,758.00	9,757.93	9,758.00	0.00	0.0%
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%

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 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	814,587.00	0.00	963,707.00	149,120.00	18.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			885,582.00	814,587.00	0.00	963,707.00	149,120.00	18.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			885,582.00	804,829.00	(9,757.93)	953,949.00	(149,120.00)	-18.5%

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)		23,148.85	0.00%	23,148.85	0.00%	23,148.85
(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	11,515,535.00	1.05%	11,636,206.00	2.08%	11,878,097.00
2. Federal Revenues	8100-8299	4,648,511.00	(11.84%)	4,098,315.00	0.00%	4,098,315.00
3. Other State Revenues	8300-8599	14,347,849.00	(1.14%)	14,183,872.00	(2.12%)	13,883,872.00
4. Other Local Revenues	8600-8799	18,905,433.00	2.89%	19,452,430.00	(.24%)	19,405,702.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,050.00	0.00%	35,050.00	0.00%	35,050.00
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)		49,452,378.00	(.09%)	49,405,873.00	(.21%)	49,301,036.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,155,676.00		11,132,990.00
b. Step & Column Adjustment				(22,686.00)		50,780.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,155,676.00	(.20%)	11,132,990.00	.46%	11,183,770.00
2. Classified Salaries						
a. Base Salaries				12,999,940.00		13,460,244.00
b. Step & Column Adjustment				460,304.00		260,831.00
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	12,999,940.00	3.54%	13,460,244.00	1.94%	13,721,075.00
3. Employee Benefits	3000-3999	10,624,857.00	4.59%	11,112,408.00	2.02%	11,336,999.00
4. Books and Supplies	4000-4999	1,129,307.00	(7.14%)	1,048,725.00	1.75%	1,067,077.00
5. Services and Other Operating Expenditures	5000-5999	7,723,301.00	(1.24%)	7,627,221.00	(1.72%)	7,495,883.00
6. Capital Outlay	6000-6999	1,083,542.00	(69.93%)	325,847.00	0.00%	325,847.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,810,198.00	0.00%	1,810,198.00	0.00%	1,810,198.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(122,230.00)	0.00%	(122,230.00)	0.00%	(122,230.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,974,455.00	(33.62%)	1,974,455.00	0.00%	1,974,455.00
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)		49,379,046.00	(2.04%)	48,369,858.00	.87%	48,793,074.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		73,332.00		1,036,015.00		507,962.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,370,857.00		20,444,189.00		21,480,204.00
2. Ending Fund Balance (Sum lines C and D1)		20,444,189.00		21,480,204.00		21,988,166.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	8,707,092.00		8,440,171.00		7,637,502.00
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	9,257,644.70		10,611,040.05		11,900,510.32
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,468,952.30		2,418,492.95		2,439,653.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,444,189.00		21,480,204.00		21,988,166.00
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	2,468,952.30		2,418,492.95		2,439,653.68
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)		2,468,952.30		2,418,492.95		2,439,653.68
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):						
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)						
		8,255,528.00		8,255,528.00		8,255,528.00
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)						
		49,379,046.00		48,369,858.00		48,793,074.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		49,379,046.00		48,369,858.00		48,793,074.00
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)		49,379,046.00		48,369,858.00		48,793,074.00
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)		1,481,371.38		1,451,095.74		1,463,792.22
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)		1,481,371.38		1,451,095.74		1,463,792.22
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 A1, Line B5)		23,148.85	0.00%	23,148.85	0.00%	23,148.85
(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	10,769,186.00	1.12%	10,889,857.00	2.22%	11,131,748.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	114,556.00	0.00%	114,556.00	0.00%	114,556.00
4. Other Local Revenues	8600-8799	3,800,765.00	0.00%	3,800,765.00	0.00%	3,800,765.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,050.00	0.00%	35,050.00	0.00%	35,050.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(963,707.00)	0.00%	(963,707.00)	0.00%	(963,707.00)
6. Total (Sum lines A1 thru A5c)		13,755,850.00	.88%	13,876,521.00	1.74%	14,118,412.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,356,475.00		2,187,542.00
b. Step & Column Adjustment				(168,933.00)		32,813.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,356,475.00	(7.17%)	2,187,542.00	1.50%	2,220,355.00
2. Classified Salaries						
a. Base Salaries				5,380,994.00		5,461,709.00
b. Step & Column Adjustment				80,715.00		81,926.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,380,994.00	1.50%	5,461,709.00	1.50%	5,543,635.00
3. Employee Benefits	3000-3999	3,041,471.00	2.05%	3,103,895.00	2.57%	3,183,767.00
4. Books and Supplies	4000-4999	482,882.00	2.83%	496,548.00	2.83%	510,600.00
5. Services and Other Operating Expenditures	5000-5999	1,697,494.00	8.89%	1,848,363.00	2.83%	1,900,672.00
6. Capital Outlay	6000-6999	187,666.00	2.83%	192,977.00	0.00%	192,977.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,603,547.00)	3.02%	(2,682,146.00)	1.00%	(2,708,922.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,964,697.00	(33.73%)	1,964,697.00	0.00%	1,964,697.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		13,508,132.00	(6.92%)	12,573,585.00	1.86%	12,807,781.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		247,718.00		1,302,936.00		1,310,631.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,489,379.00		11,737,097.00		13,040,033.00
2. Ending Fund Balance (Sum lines C and D1)		11,737,097.00		13,040,033.00		14,350,664.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		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	9,257,644.70		10,611,040.05		11,900,510.32
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,468,952.30		2,418,492.95		2,439,653.68
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,737,097.00		13,040,033.00		14,350,664.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,468,952.30		2,418,492.95		2,439,653.68
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)		2,468,952.30		2,418,492.95		2,439,653.68
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.						

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	4,648,511.00	(11.84%)	4,098,315.00	0.00%	4,098,315.00
3. Other State Revenues	8300-8599	14,233,293.00	(1.15%)	14,069,316.00	(2.13%)	13,769,316.00
4. Other Local Revenues	8600-8799	15,104,668.00	3.62%	15,651,665.00	(.30%)	15,604,937.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	963,707.00	0.00%	963,707.00	0.00%	963,707.00
6. Total (Sum lines A1 thru A5c)		35,696,528.00	(.47%)	35,529,352.00	(.98%)	35,182,624.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,799,201.00		8,945,448.00
b. Step & Column Adjustment				146,247.00		17,967.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,799,201.00	1.66%	8,945,448.00	.20%	8,963,415.00
2. Classified Salaries						
a. Base Salaries				7,618,946.00		7,998,535.00
b. Step & Column Adjustment				379,589.00		178,905.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,618,946.00	4.98%	7,998,535.00	2.24%	8,177,440.00
3. Employee Benefits	3000-3999	7,583,386.00	5.61%	8,008,513.00	1.81%	8,153,232.00
4. Books and Supplies	4000-4999	646,425.00	(14.58%)	552,177.00	.78%	556,477.00
5. Services and Other Operating Expenditures	5000-5999	6,025,807.00	(4.10%)	5,778,858.00	(3.18%)	5,595,211.00
6. Capital Outlay	6000-6999	895,876.00	(85.17%)	132,870.00	0.00%	132,870.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,810,198.00	0.00%	1,810,198.00	0.00%	1,810,198.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,481,317.00	3.17%	2,559,916.00	1.05%	2,586,692.00
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%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		35,870,914.00	(.21%)	35,796,273.00	.53%	35,985,293.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(174,386.00)		(266,921.00)		(802,669.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,881,478.00		8,707,092.00		8,440,171.00
2. Ending Fund Balance (Sum lines C and D1)		8,707,092.00		8,440,171.00		7,637,502.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,707,092.00		8,440,171.00		7,637,502.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

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					
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)		8,707,092.00		8,440,171.00		7,637,502.00
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.						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
			17,507,330.00	18,981,132.00	17,026,122.00	17,061,141.00	16,653,490.00	15,510,700.00	13,633,184.00	16,446,354.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	8010-8019		415,974.00	489,871.00	1,025,252.00	674,786.00	748,755.00	294,183.00	1,479,823.00	621,014.00
	8020-8079		0.00	482.00	0.00	0.00	0.00	0.00	68,107.00	0.00
	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8100-8299		126,041.00	33,431.00	171,369.00	343,584.00	242,850.00	220,640.00	378,056.00	280,792.00
	8300-8599		1,053,435.00	745,838.00	1,261,957.00	1,087,086.00	1,084,239.00	(329,778.00)	2,675,211.00	1,018,114.00
	8600-8799		22,741.00	177,154.00	250,606.00	468,576.00	917,549.00	1,120,865.00	2,278,610.00	2,078,714.00
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979									
			1,618,191.00	1,446,776.00	2,709,184.00	2,574,032.00	2,993,393.00	1,305,910.00	6,879,807.00	3,998,634.00
C. DISBURSEMENTS										
	1000-1999		292,820.00	879,311.00	839,744.00	865,711.00	899,060.00	1,009,524.00	911,582.00	1,200,084.00
	2000-2999		639,609.00	900,926.00	985,713.00	981,843.00	997,633.00	991,247.00	1,075,869.00	1,118,117.00
	3000-3999		374,655.00	745,601.00	786,666.00	787,043.00	802,956.00	808,993.00	818,374.00	891,927.00
	4000-4999		18,339.00	81,794.00	105,587.00	76,449.00	75,943.00	50,537.00	36,122.00	64,254.00
	5000-5999		757,853.00	396,264.00	493,401.00	509,104.00	578,173.00	369,451.00	599,560.00	578,260.00
	6000-6999		0.00	52,670.00	34,862.00	126,912.00	2,165.00	17,591.00	710,237.00	69,963.00
	7000-7499		(5,297.00)	98,450.00	80,331.00	(12,267.00)	(6,853.00)	1,854.00	2,509.00	58,370.00
	7600-7629		0.00	0.00	0.00	9,758.00	1,100,000.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		2,077,979.00	3,155,016.00	3,326,304.00	3,344,553.00	4,449,077.00	3,249,197.00	4,154,253.00	3,980,975.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	6,076,845.00	3,219,407.00	1,706,371.00	655,261.00	351,499.00	301,080.00	49,058.00	114,862.00	84,466.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		6,076,845.00	3,219,407.00	1,706,371.00	655,261.00	351,499.00	301,080.00	49,058.00	114,862.00	84,466.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	3,303,447.00	1,285,817.00	1,953,141.00	3,122.00	(11,371.00)	(11,814.00)	(16,713.00)	27,246.00	54,585.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		3,303,447.00	1,285,817.00	1,953,141.00	3,122.00	(11,371.00)	(11,814.00)	(16,713.00)	27,246.00	54,585.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,773,398.00	1,933,590.00	(246,770.00)	652,139.00	362,870.00	312,894.00	65,771.00	87,616.00	29,881.00
E. NET INCREASE/DECREASE (B - C + D)			1,473,802.00	(1,955,010.00)	35,019.00	(407,651.00)	(1,142,790.00)	(1,877,516.00)	2,813,170.00	47,540.00
F. ENDING CASH (A + E)			18,981,132.00	17,026,122.00	17,061,141.00	16,653,490.00	15,510,700.00	13,633,184.00	16,446,354.00	16,493,894.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH									
		16,493,894.00	14,803,844.00	16,315,062.00	16,167,083.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	822,886.00	621,014.00	621,014.00	1,772,690.00	0.00		9,587,262.00	9,587,261.00
Property Taxes	8020-8079	26,202.00	(20,860.00)	415,118.00	1,416,882.00			1,905,931.00	1,905,930.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,344.00			22,344.00	22,344.00
Federal Revenue	8100-8299	406,234.00	200,107.00	317,995.00	1,927,411.00			4,648,510.00	4,648,511.00
Other State Revenue	8300-8599	(46,990.00)	1,341,963.00	1,134,839.00	3,321,937.00			14,347,851.00	14,347,849.00
Other Local Revenue	8600-8799	863,737.00	3,210,646.00	1,253,580.00	6,262,656.00			18,905,434.00	18,905,433.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	35,050.00			35,050.00	35,050.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,072,069.00	5,352,870.00	3,742,546.00	14,758,970.00	0.00	0.00	49,452,382.00	49,452,378.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	964,779.00	944,497.00	943,432.00	1,405,132.00	0.00		11,155,676.00	11,155,676.00
Classified Salaries	2000-2999	1,074,864.00	1,115,261.00	1,148,811.00	1,970,047.00			12,999,940.00	12,999,940.00
Employee Benefits	3000-3999	818,056.00	829,798.00	838,522.00	2,122,266.00			10,624,857.00	10,624,857.00
Books and Supplies	4000-4999	86,088.00	99,088.00	84,191.00	350,915.00			1,129,307.00	1,129,307.00
Services	5000-5999	688,038.00	493,185.00	542,422.00	1,717,590.00			7,723,301.00	7,723,301.00
Capital Outlay	6000-6999	59,580.00	58,343.00	164,732.00	(213,513.00)			1,083,542.00	1,083,542.00
Other Outgo	7000-7499	138,926.00	(2,619.00)	153,994.00	1,180,572.00			1,687,970.00	1,687,968.00
Interfund Transfers Out	7600-7629	0.00	336,811.00	0.00	1,527,886.00			2,974,455.00	2,974,455.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,830,331.00	3,874,364.00	3,876,104.00	10,060,895.00	0.00	0.00	49,379,048.00	49,379,046.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	31,329.00	34,219.00	(14,572.00)	(5,199,933.00)			1,333,047.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		31,329.00	34,219.00	(14,572.00)	(5,199,933.00)	0.00	0.00	1,333,047.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(36,883.00)	1,507.00	(151.00)	(4,251,857.00)			(1,003,371.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(36,883.00)	1,507.00	(151.00)	(4,251,857.00)	0.00	0.00	(1,003,371.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		68,212.00	32,712.00	(14,421.00)	(948,076.00)	0.00	0.00	2,336,418.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,690,050.00)	1,511,218.00	(147,979.00)	3,749,999.00	0.00	0.00	2,409,752.00	73,332.00
F. ENDING CASH (A + E)		14,803,844.00	16,315,062.00	16,167,083.00	19,917,082.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								19,917,082.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			19,917,082.00	18,469,625.00	16,357,109.00	15,212,758.00	13,923,636.00	13,167,162.00	11,850,938.00	14,508,334.00
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	26,202.00	710,134.00	0.00
Miscellaneous Funds	8080-8099				16.00					
Federal Revenue	8100-8299		58,956.00	148,710.00	471,609.00	146,559.00	201,997.00	293,686.00	313,286.00	247,558.00
Other State Revenue	8300-8599		764,916.00	1,051,745.00	1,513,640.00	348,616.00	1,517,023.00	619,222.00	1,775,530.00	1,006,478.00
Other Local Revenue	8600-8799		69,179.00	127,862.00	310,673.00	1,375,057.00	308,567.00	635,182.00	2,481,136.00	2,138,858.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,238,059.00	1,673,325.00	3,118,824.00	2,491,246.00	2,648,601.00	2,397,178.00	5,901,100.00	4,013,908.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		340,760.00	888,370.00	907,852.00	897,374.00	895,995.00	1,001,002.00	908,956.00	1,201,446.00
Classified Salaries	2000-2999		680,219.00	1,075,637.00	1,073,642.00	1,088,946.00	1,095,207.00	1,113,344.00	1,097,880.00	1,157,707.00
Employee Benefits	3000-3999		382,979.00	827,645.00	835,160.00	836,678.00	839,415.00	851,463.00	845,509.00	932,856.00
Books and Supplies	4000-4999		22,510.00	99,126.00	89,317.00	78,164.00	93,529.00	142,079.00	57,991.00	59,669.00
Services	5000-5999		974,314.00	566,440.00	533,451.00	539,605.00	544,419.00	823,757.00	463,844.00	571,066.00
Capital Outlay	6000-6999		0.00	19,973.00	8,592.00	81,159.00	34,527.00	6,449.00	4,049.00	21,040.00
Other Outgo	7000-7499		(9,652.00)	61,880.00	385,290.00	(4,226.00)	(13,085.00)	1,764.00	(9,233.00)	58,370.00
Interfund Transfers Out	7600-7629		82,271.00	89,127.00						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		2,473,401.00	3,628,198.00	3,833,304.00	3,517,700.00	3,490,007.00	3,939,858.00	3,368,996.00	4,002,154.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	4,670,971.00	1,519,540.00	1,654,496.00	277,518.00	495,391.00	216,963.00	206,698.00	210,131.00	64,925.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		4,670,971.00	1,519,540.00	1,654,496.00	277,518.00	495,391.00	216,963.00	206,698.00	210,131.00	64,925.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	4,306,818.00	1,731,655.00	1,812,139.00	707,389.00	758,059.00	132,031.00	(19,758.00)	84,839.00	71,165.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		4,306,818.00	1,731,655.00	1,812,139.00	707,389.00	758,059.00	132,031.00	(19,758.00)	84,839.00	71,165.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		364,153.00	(212,115.00)	(157,643.00)	(429,871.00)	(262,668.00)	84,932.00	226,456.00	125,292.00	(6,240.00)
E. NET INCREASE/DECREASE (B - C + D)			(1,447,457.00)	(2,112,516.00)	(1,144,351.00)	(1,289,122.00)	(756,474.00)	(1,316,224.00)	2,657,396.00	5,514.00
F. ENDING CASH (A + E)			18,469,625.00	16,357,109.00	15,212,758.00	13,923,636.00	13,167,162.00	11,850,938.00	14,508,334.00	14,513,848.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH									
		14,513,848.00	12,784,871.00	14,430,188.00	14,943,844.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	822,886.00	621,014.00	931,677.00	2,512,513.00		9,707,934.00		
Property Taxes	8020-8079	26,202.00	(20,860.00)	678,311.00	485,942.00		1,905,931.00		
Miscellaneous Funds	8080-8099				22,328.00		22,344.00		
Federal Revenue	8100-8299	358,152.00	176,423.00	280,357.00	1,401,021.00		4,098,314.00		
Other State Revenue	8300-8599	(46,453.00)	1,326,626.00	1,121,869.00	3,184,661.00		14,183,873.00		
Other Local Revenue	8600-8799	888,728.00	3,303,540.00	1,289,850.00	6,523,799.00		19,452,431.00		
Interfund Transfers In	8910-8929				35,050.00		35,050.00		
All Other Financing Sources	8930-8979						0.00		
TOTAL RECEIPTS		2,049,515.00	5,406,743.00	4,302,064.00	14,165,314.00	0.00	49,405,877.00	0.00	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	965,874.00	945,568.00	944,503.00	1,270,637.00		11,168,337.00		
Classified Salaries	2000-2999	1,112,923.00	1,154,750.00	1,189,488.00	1,620,501.00		13,460,244.00		
Employee Benefits	3000-3999	855,595.00	867,876.00	877,000.00	2,160,233.00		11,112,409.00		
Books and Supplies	4000-4999	79,945.00	92,017.00	78,184.00	156,192.00		1,048,723.00		
Services	5000-5999	679,479.00	487,050.00	535,674.00	908,123.00		7,627,222.00		
Capital Outlay	6000-6999	17,917.00	17,545.00	(1,438.00)	116,035.00		325,848.00		
Other Outgo	7000-7499	138,926.00	(2,619.00)	153,994.00	926,560.00		1,687,969.00		
Interfund Transfers Out	7600-7629		223,576.00		1,579,480.00		1,974,454.00		
All Other Financing Uses	7630-7699						0.00		

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		3,850,659.00	3,785,763.00	3,777,405.00	8,737,761.00	0.00	0.00	48,405,206.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	24,081.00	26,302.00	(11,200.00)	(3,996,932.00)			687,913.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		24,081.00	26,302.00	(11,200.00)	(3,996,932.00)	0.00	0.00	687,913.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(48,086.00)	1,965.00	(197.00)	(5,543,293.00)			(312,092.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(48,086.00)	1,965.00	(197.00)	(5,543,293.00)	0.00	0.00	(312,092.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		72,167.00	24,337.00	(11,003.00)	1,546,361.00	0.00	0.00	1,000,005.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,728,977.00)	1,645,317.00	513,656.00	6,973,914.00	0.00	0.00	2,000,676.00	0.00
F. ENDING CASH (A + E)		12,784,871.00	14,430,188.00	14,943,844.00	21,917,758.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,917,758.00	

OTHER FUNDS



Significant Changes to Other Funds

Fund 10 - SELPA Pass Through

Increase in Federal and State revenue are projected to increase with revised ADA figures from the districts. These funds will be passes through to SELPA members.

Fund 11 - Adult Education

Increase in other State revenue due to budgeting the Healthcare Focused award, which a significant portion of this grant will be passed through to LEAs, which is documented in the increase of Other Outgo. Certificated and classified salaries are projected to increase due to an estimate of current year salary schedule adjustments.

Fund 12 - Child Development

No significant changes.

Fund 13 - Cafeteria

Other State Revenue and food expenses are projected to increase due to serving more meals. Classified salaries are projected to increase due to an estimate of current year salary schedule adjustments.

Fund 17 – Special Reserve- Non-Capital

No significant changes.

Fund 40 – Special Reserve- Capital Projects

No significant changes.

Fund 63 – Enterprise Fund

- Shady Creek – No significant changes

- Career Training Center – Other local revenue decreased to align with trend of participants in Cosmetology and Medical Assistant programs. The Cosmetology program has also been consolidated into an existing SCSOS buildings, thus reducing rental expenses.

Fund 67 – OPEB

No significant changes.

Fund 73 – Scholarship Fund

No significant changes.

Second Interim 2023-24 Other Funds Projections

		FUND 10 SELPA 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.	9791	1,079.00	70,763.00	(3,726.00)	-	1,228,119.00	8,421,872.00	(6,947.00)	23,474.00	4,877,788.00	-	14,612,422.00
Income												
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,542,226.00	325,865.00	113,059.00	100,636.00	-	-	-	-	-	-	4,081,786.00
State Revenues	8300-8599	4,713,302.00	4,939,008.00	7,880.00	80,669.00	-	-	35,382.00	-	-	-	9,776,241.00
Local Revenues	8600-8799	-	23,659.00	3,726.00	-	17,750.00	150,000.00	495,569.00	859,722.00	510,000.00	-	2,060,426.00
Total Income		8,255,528.00	5,288,532.00	124,665.00	181,305.00	17,750.00	150,000.00	530,951.00	859,722.00	510,000.00	-	15,918,453.00
Expenditures												
Certificated Salaries	1000-1999	-	537,480.00	-	-	-	-	2,246.00	403,757.00	-	-	943,483.00
Classified Salaries	2000-2999	-	401,001.00	-	193,101.00	-	-	241,545.00	310,596.00	-	-	1,146,243.00
Employee Benefits	3000-3999	-	375,036.00	-	78,989.00	-	-	137,713.00	264,559.00	-	-	856,297.00
Books and Supplies	4000-4999	-	43,130.00	-	313,576.00	-	-	114,695.00	187,425.00	-	-	658,826.00
Services	5000-5999	-	995,305.00	118,939.00	2,618.00	-	-	103,173.00	644,215.00	410,000.00	-	2,274,250.00
Capital Outlay	6000-6599	-	-	-	-	-	23,347,555.00	-	-	-	-	23,347,555.00
Other Outgo	7100-7499	8,255,528.00	3,330,336.00	2,000.00	15,757.00	-	-	-	-	-	-	11,603,621.00
Total Expenditures		8,255,528.00	5,682,288.00	120,939.00	604,041.00	-	23,347,555.00	599,372.00	1,810,552.00	410,000.00	-	40,830,275.00
Interfund Transfers												
Transfers In	8910-8929	-	420,210.00	-	422,736.00	2,500.00	1,100,000.00	68,421.00	950,830.00	-	9,758.00	2,974,455.00
Transfers Out	7610-7629	-	-	-	-	35,050.00	-	-	-	-	-	35,050.00
Sources	8930-8979	-	-	-	-	-	16,097,549.00	-	-	-	-	16,097,549.00
Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	420,210.00	-	422,736.00	(32,550.00)	17,197,549.00	68,421.00	950,830.00	-	9,758.00	19,036,954.00
Net Inc./Dec. in Fund Balance		-	26,454.00	3,726.00	-	(14,800.00)	(6,000,006.00)	-	-	100,000.00	9,758.00	(5,874,868.00)
Ending Fund Balance		1,079.00	97,217.00	-	-	1,213,319.00	2,421,866.00	(6,947.00)	23,474.00	4,977,788.00	9,758.00	8,737,554.00

FUND 10 - SELPA Pass-Through Revenues Fund

The Special Education Local Area Plan (SELPA) Pass-Through Fund (10) is designed to account for the special education pass-through revenue from federal, state or local resources that are received by the AU, on behalf of the SELPA, for distribution to member LEA's in accordance with the SELPA Local Plan.

Revenues retained for use by the AU in accordance with the local plan are accounted for with the associated expenditures in the General Fund (01).



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	3,272,230.00	35,497.00	3,542,226.00	269,996.00	8.3%
3) Other State Revenue		8300-8599	5,099,446.00	4,592,972.00	2,299,560.00	4,713,302.00	120,330.00	2.6%
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	7,865,202.00	2,335,057.00	8,255,528.00		
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	7,865,202.00	2,329,068.00	8,255,528.00	(390,326.00)	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,536,522.00	7,865,202.00	2,329,068.00	8,255,528.00		
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	1,079.00		1,079.00	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	1,079.00		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	1,079.00		1,079.00		
2) Ending Balance, June 30 (E + F1e)			0.00	1,079.00		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	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	1,079.00		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	3,272,230.00	35,497.00	3,542,226.00	269,996.00	8.3%
TOTAL, FEDERAL REVENUE			3,437,076.00	3,272,230.00	35,497.00	3,542,226.00	269,996.00	8.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	4,181,020.00	4,592,972.00	2,299,560.00	4,713,302.00	120,330.00	2.6%
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,099,446.00	4,592,972.00	2,299,560.00	4,713,302.00	120,330.00	2.6%
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	7,865,202.00	2,335,057.00	8,255,528.00		
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	3,272,230.00	35,497.00	3,542,226.00	(269,996.00)	-8.3%
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	4,592,972.00	2,293,571.00	4,713,302.00	(120,330.00)	-2.6%
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	7,865,202.00	2,329,068.00	8,255,528.00	(390,326.00)	-5.0%
TOTAL, EXPENDITURES			8,536,522.00	7,865,202.00	2,329,068.00	8,255,528.00		

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

FUND 11 - Adult Education Fund

The Adult Education Fund is used to account separately for federal revenues for adult education programs.

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Other Federal Revenue
- State Revenue
- Interest

Expenditures in this fund must be for adult education purposes only; money received for programs other than adult education shall not be expended for adult education (*Education Code sections 52616 (b) and 52501*).

Expenditures in this fund may be made only for direct instructional costs and direct support costs and indirect costs as specified in *Education Code Section 52616.4*.

Sutter County Superintendent of Schools has committed to the continued education of adult learners with this funding.



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	284,385.00	34,518.55	325,865.00	41,480.00	14.6%
3) Other State Revenue		8300-8599	3,611,109.00	4,657,986.00	2,407,642.00	4,939,008.00	281,022.00	6.0%
4) Other Local Revenue		8600-8799	0.00	23,659.00	0.00	23,659.00	0.00	0.0%
5) TOTAL, REVENUES			3,926,054.00	4,966,030.00	2,442,160.55	5,288,532.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	507,368.00	507,677.00	237,380.46	537,480.00	(29,803.00)	-5.9%
2) Classified Salaries		2000-2999	363,519.00	354,241.00	208,164.61	401,001.00	(46,760.00)	-13.2%
3) Employee Benefits		3000-3999	351,631.00	346,862.00	153,107.97	375,036.00	(28,174.00)	-8.1%
4) Books and Supplies		4000-4999	28,620.00	11,597.00	2,330.02	43,130.00	(31,533.00)	-271.9%
5) Services and Other Operating Expenditures		5000-5999	348,798.00	1,032,982.00	404,892.34	995,305.00	37,677.00	3.6%
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	3,011,751.00	1,425,138.54	3,225,863.00	(214,112.00)	-7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	93,110.00	102,138.00	36,257.43	104,473.00	(2,335.00)	-2.3%
9) TOTAL, EXPENDITURES			4,376,350.00	5,367,248.00	2,467,271.37	5,682,288.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(450,296.00)	(401,218.00)	(25,110.82)	(393,756.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	448,922.00	427,672.00	0.00	420,210.00	(7,462.00)	-1.7%
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	427,672.00	0.00	420,210.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,374.00)	26,454.00	(25,110.82)	26,454.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	78,019.00	70,763.00		70,763.00	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)			78,019.00	70,763.00		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	70,763.00		70,763.00		
2) Ending Balance, June 30 (E + F1e)			76,645.00	97,217.00		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	97,217.00		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	284,385.00	34,518.55	325,865.00	41,480.00	14.6%
TOTAL, FEDERAL REVENUE			314,945.00	284,385.00	34,518.55	325,865.00	41,480.00	14.6%
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	3,011,751.00	1,630,771.18	3,225,863.00	214,112.00	7.1%
Adult Education Program	6391	8590	861,890.00	862,671.00	431,335.50	862,671.00	0.00	0.0%
All Other State Revenue	All Other	8590	65,915.00	783,564.00	345,535.32	850,474.00	66,910.00	8.5%
TOTAL, OTHER STATE REVENUE			3,611,109.00	4,657,986.00	2,407,642.00	4,939,008.00	281,022.00	6.0%
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	23,659.00	0.00	23,659.00	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%
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	23,659.00	0.00	23,659.00	0.00	0.0%
TOTAL, REVENUES			3,926,054.00	4,966,030.00	2,442,160.55	5,288,532.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	364,357.00	352,961.00	147,129.48	372,818.00	(19,857.00)	-5.6%
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	154,716.00	90,250.98	164,662.00	(9,946.00)	-6.4%
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	507,677.00	237,380.46	537,480.00	(29,803.00)	-5.9%
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	84,916.00	49,467.24	115,304.00	(30,388.00)	-35.8%
Classified Supervisors' and Administrators' Salaries		2300	100,427.00	99,962.00	61,867.01	105,828.00	(5,866.00)	-5.9%
Clerical, Technical and Office Salaries		2400	177,343.00	169,363.00	96,830.36	179,869.00	(10,506.00)	-6.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			363,519.00	354,241.00	208,164.61	401,001.00	(46,760.00)	-13.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	162,319.00	162,635.00	47,937.89	169,310.00	(6,675.00)	-4.1%
PERS		3201-3202	76,141.00	72,988.00	43,003.89	84,940.00	(11,952.00)	-16.4%
OASDI/Medicare/Alternative		3301-3302	28,478.00	27,810.00	15,391.56	31,143.00	(3,333.00)	-12.0%
Health and Welfare Benefits		3401-3402	53,068.00	51,242.00	29,362.26	55,649.00	(4,407.00)	-8.6%
Unemployment Insurance		3501-3502	1,755.00	436.00	228.79	475.00	(39.00)	-8.9%
Workers' Compensation		3601-3602	14,566.00	14,491.00	7,618.07	15,815.00	(1,324.00)	-9.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,599.00	8,729.00	4,589.27	9,173.00	(444.00)	-5.1%
Other Employee Benefits		3901-3902	6,705.00	8,531.00	4,976.24	8,531.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			351,631.00	346,862.00	153,107.97	375,036.00	(28,174.00)	-8.1%
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	6,597.00	2,063.86	38,130.00	(31,533.00)	-478.0%
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	11,597.00	2,330.02	43,130.00	(31,533.00)	-271.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	613,480.00	225,880.00	613,480.00	0.00	0.0%
Travel and Conferences		5200	16,000.00	15,000.00	5,651.53	18,409.00	(3,409.00)	-22.7%
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	39,211.13	58,082.00	5,706.00	8.9%
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	154,201.00	522.20	154,201.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	105,700.00	176,388.00	131,445.16	145,508.00	30,880.00	17.5%
Communications		5900	8,725.00	8,725.00	979.82	4,225.00	4,500.00	51.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			348,798.00	1,032,982.00	404,892.34	995,305.00	37,677.00	3.6%
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	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	1,961,002.00	909,763.98	2,014,530.00	(53,528.00)	-2.7%
To County Offices		7212	816,123.00	1,050,749.00	515,374.56	1,211,333.00	(160,584.00)	-15.3%
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	3,011,751.00	1,425,138.54	3,225,863.00	(214,112.00)	-7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	93,110.00	102,138.00	36,257.43	104,473.00	(2,335.00)	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			93,110.00	102,138.00	36,257.43	104,473.00	(2,335.00)	-2.3%
TOTAL, EXPENDITURES			4,376,350.00	5,367,248.00	2,467,271.37	5,682,288.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	448,922.00	427,672.00	0.00	420,210.00	(7,462.00)	-1.7%
(a) TOTAL, INTERFUND TRANSFERS IN			448,922.00	427,672.00	0.00	420,210.00	(7,462.00)	-1.7%
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	427,672.00	0.00	420,210.00		

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

FUND 12 - Child Development Fund

The Child Development Fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues and other sources in this fund are the following:

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- All Other State Revenue
- Interest
- Child Development Parent Fees
- All Other Local Revenue
- Interfund Transfers In

The Child Development Fund may be used only for expenditures for the operation of child development programs.

Child development programs that are not subsidized by state or federal funds and that are operated with the intent of recovering the costs of the program through parent fees or other charges to users, if significant, should be accounted for in an Enterprise Fund.

We currently receive Local Child Care Planning and Child Development Salary Retention grants that are jointly operated by Yuba and Sutter counties. Yuba County Office of Education employs staff that provides service to both counties.



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	113,059.00	28,265.00	113,059.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,464.00	7,281.00	1,820.00	7,880.00	599.00	8.2%
4) Other Local Revenue		8600-8799	0.00	3,726.00	0.00	3,726.00	0.00	0.0%
5) TOTAL, REVENUES			67,110.00	124,066.00	30,085.00	124,665.00		
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	118,340.00	0.00	118,939.00	(599.00)	-0.5%
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	120,340.00	0.00	120,939.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	3,726.00	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	3,726.00	30,085.00	3,726.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	(3,726.00)		(3,726.00)	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	(3,726.00)		(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	(3,726.00)		(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		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	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	113,059.00	28,265.00	113,059.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			62,646.00	113,059.00	28,265.00	113,059.00	0.00	0.0%
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	7,281.00	1,820.00	7,880.00	599.00	8.2%
TOTAL, OTHER STATE REVENUE			4,464.00	7,281.00	1,820.00	7,880.00	599.00	8.2%
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%
Interest		8660	0.00	3,726.00	0.00	3,726.00	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								
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	3,726.00	0.00	3,726.00	0.00	0.0%
TOTAL, REVENUES			67,110.00	124,066.00	30,085.00	124,665.00		
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	68,340.00	0.00	61,059.00	7,281.00	10.7%
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	57,880.00	(7,880.00)	-15.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,110.00	118,340.00	0.00	118,939.00	(599.00)	-0.5%
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	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	120,340.00	0.00	120,939.00		
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

FUND 13 - Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources for the operation of the food service program (*Education Code sections 38090-38093*).

The principal revenue sources in this fund are the following:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest
- Other Local Revenue

The Cafeteria Special Revenue Fund shall be used only for those expenditures authorized as necessary for the operation of the food service program (*Education Code sections 38091 and 38100*).



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	100,000.00	39,317.46	100,636.00	636.00	0.6%
3) Other State Revenue		8300-8599	6,000.00	63,973.00	80,668.31	80,669.00	16,696.00	26.1%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			127,000.00	163,973.00	119,985.77	181,305.00		
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	184,569.00	106,266.07	193,101.00	(8,532.00)	-4.6%
3) Employee Benefits		3000-3999	61,805.00	85,380.00	42,239.24	78,989.00	6,391.00	7.5%
4) Books and Supplies		4000-4999	238,907.00	296,880.00	127,691.39	313,576.00	(16,696.00)	-5.6%
5) Services and Other Operating Expenditures		5000-5999	2,493.00	2,493.00	1,825.00	2,618.00	(125.00)	-5.0%
6) Capital Outlay		6000-6999	21,000.00	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	22,523.00	14,995.00	8,095.57	15,757.00	(762.00)	-5.1%
9) TOTAL, EXPENDITURES			488,650.00	584,317.00	286,117.27	604,041.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(361,650.00)	(420,344.00)	(166,131.50)	(422,736.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	361,650.00	420,344.00	0.00	422,736.00	2,392.00	0.6%
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	420,344.00	0.00	422,736.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(166,131.50)	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	38,681.46	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	0.00	636.00	636.00	636.00	New
TOTAL, FEDERAL REVENUE			121,000.00	100,000.00	39,317.46	100,636.00	636.00	0.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,000.00	63,973.00	80,668.31	80,669.00	16,696.00	26.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000.00	63,973.00	80,668.31	80,669.00	16,696.00	26.1%
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%
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	163,973.00	119,985.77	181,305.00		
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	161,156.00	92,608.02	168,187.00	(7,031.00)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	15,775.00	15,763.00	9,195.34	16,773.00	(1,010.00)	-6.4%
Clerical, Technical and Office Salaries		2400	7,724.00	7,650.00	4,462.71	8,141.00	(491.00)	-6.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			141,922.00	184,569.00	106,266.07	193,101.00	(8,532.00)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,557.00	36,329.00	18,806.71	37,778.00	(1,449.00)	-4.0%
OASDI/Medicare/Alternative		3301-3302	10,794.00	13,660.00	7,863.59	14,279.00	(619.00)	-4.5%
Health and Welfare Benefits		3401-3402	23,452.00	29,396.00	12,136.43	20,810.00	8,586.00	29.2%
Unemployment Insurance		3501-3502	316.00	137.00	53.38	141.00	(4.00)	-2.9%

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	3,080.00	1,772.85	3,222.00	(142.00)	-4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,341.00	1,855.00	1,068.12	1,836.00	19.00	1.0%
Other Employee Benefits		3901-3902	973.00	923.00	538.16	923.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,805.00	85,380.00	42,239.24	78,989.00	6,391.00	7.5%
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	10,297.12	37,333.00	(13,426.00)	-56.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	215,000.00	272,973.00	117,394.27	276,243.00	(3,270.00)	-1.2%
TOTAL, BOOKS AND SUPPLIES			238,907.00	296,880.00	127,691.39	313,576.00	(16,696.00)	-5.6%
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	400.00	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	1,425.00	(125.00)	-9.6%
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	1,825.00	2,618.00	(125.00)	-5.0%
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	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			21,000.00	0.00	0.00	0.00	0.00	0.0%
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	14,995.00	8,095.57	15,757.00	(762.00)	-5.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,523.00	14,995.00	8,095.57	15,757.00	(762.00)	-5.1%
TOTAL, EXPENDITURES			488,650.00	584,317.00	286,117.27	604,041.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	361,650.00	420,344.00	0.00	422,736.00	2,392.00	0.6%

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 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	420,344.00	0.00	422,736.00	2,392.00	0.6%
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	420,344.00	0.00	422,736.00		

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

FUND 17 - Special Reserve Non-Capital Outlay Fund

The Special Reserve Fund for other than Capital Outlay Projects is used primarily to provide for the accumulation of General Fund money for general operating purposes (*Education Code Section 42840 – Amounts from this special reserve fund must first be transferred into the General Fund or other appropriate fund of the LEA before expenditures can be made*).

This fund is used to set aside funds for future purchases of large items such as copy machines, vehicles, equipment, software and hardware upgrades, and economic uncertainties.



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	6,822.31	17,750.00	1,300.00	7.9%
5) TOTAL, REVENUES			16,450.00	16,450.00	6,822.31	17,750.00		
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	6,822.31	17,750.00		
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	35,050.00	0.00	35,050.00	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			(32,500.00)	(32,550.00)	0.00	(32,550.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,050.00)	(16,100.00)	6,822.31	(14,800.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,318,616.00	1,228,120.00		1,228,119.00	(1.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,318,616.00	1,228,120.00		1,228,119.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,318,616.00	1,228,120.00		1,228,119.00		
2) Ending Balance, June 30 (E + F1e)			1,302,566.00	1,212,020.00		1,213,319.00		
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	1,212,020.00		1,213,319.00		
Equipment Replacement and Purchases	0000	9780		1,212,020.00				
Equipment Replacement and Purchases	0000	9780	1,302,566.00					
Equipment replacement and purchases	0000	9780				1,213,319.00		
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	6,822.31	17,750.00	1,300.00	7.9%
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	6,822.31	17,750.00	1,300.00	7.9%
TOTAL, REVENUES			16,450.00	16,450.00	6,822.31	17,750.00		
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	35,050.00	0.00	35,050.00	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			35,000.00	35,050.00	0.00	35,050.00	0.00	0.0%
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)	(32,550.00)	0.00	(32,550.00)		

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

FUND 40 - Special Reserve Fund For Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). Transfers from the general fund to Fund 40 authorized by the governing board must be expended for the capital outlay purposes. The County Office has recently reinstated the use of this fund to prepare for future construction of a building.



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	46,354.18	150,000.00	60,000.00	66.7%
5) TOTAL, REVENUES			90,000.00	90,000.00	46,354.18	150,000.00		
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	23,347,555.00	683,983.22	23,347,555.00	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			9,361,999.00	23,347,555.00	683,983.22	23,347,555.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,271,999.00)	(23,257,555.00)	(637,629.04)	(23,197,555.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,100,000.00	1,100,000.00	1,100,000.00	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	16,097,549.00	16,097,549.43	16,097,549.00	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			1,100,000.00	17,197,549.00	17,197,549.43	17,197,549.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,171,999.00)	(6,060,006.00)	16,559,920.39	(6,000,006.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,871,999.00	8,421,872.00		8,421,872.00	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)			8,871,999.00	8,421,872.00		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	8,421,872.00		8,421,872.00		
2) Ending Balance, June 30 (E + F1e)			700,000.00	2,361,866.00		2,421,866.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
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		

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) 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	2,361,866.00		2,421,866.00		
Building construction and improvement	0000	9780		2,361,866.00				
Building construction and improvement	0000	9780	700,000.00					
Building construction and improvement	0000	9780				2,421,866.00		
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	46,354.18	150,000.00	60,000.00	66.7%
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	46,354.18	150,000.00	60,000.00	66.7%
TOTAL, REVENUES			90,000.00	90,000.00	46,354.18	150,000.00		
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%
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%

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)	
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	23,347,555.00	683,983.22	23,347,555.00	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	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	23,347,555.00	683,983.22	23,347,555.00	0.00	0.0%	
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Other Transfers Out									
Transfers of Pass-Through Revenues									
		To Districts or Charter Schools	7211	0.00	0.00	0.00	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%
		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%

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 (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,361,999.00	23,347,555.00	683,983.22	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	1,100,000.00	1,100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	1,100,000.00	1,100,000.00	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	16,097,549.00	16,097,549.43	16,097,549.00	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	16,097,549.00	16,097,549.43	16,097,549.00	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)			1,100,000.00	17,197,549.00	17,197,549.43	17,197,549.00		

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

FUND 63 - Other Enterprise Fund

This fund is used to separate and account for activities for the Shady Creek Outdoor Event Center and the Sutter County Career Training Center.

The principal revenue sources in this fund are the following:

- Rental and lease payments
- Interagency Revenues
- Participant Tuition Payments
- Financial Aid

Expense transactions in the Other Enterprise Fund shall be recorded for the payment of costs incurred for all activities associated with operating the two programs.



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	1,603,251.00	835,648.98	1,355,291.00	(247,960.00)	-15.5%
5) TOTAL, REVENUES			1,604,291.00	1,638,633.00	835,648.98	1,390,673.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	413,462.00	429,374.00	201,681.29	406,003.00	23,371.00	5.4%
2) Classified Salaries		2000-2999	483,906.00	500,441.00	298,647.14	552,141.00	(51,700.00)	-10.3%
3) Employee Benefits		3000-3999	388,901.00	386,503.00	177,784.63	402,272.00	(15,769.00)	-4.1%
4) Books and Supplies		4000-4999	317,695.00	320,120.00	158,997.20	302,120.00	18,000.00	5.6%
5) Services and Other Operating Expenses		5000-5999	804,232.00	838,928.00	438,953.61	747,388.00	91,540.00	10.9%
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	2,475,366.00	1,276,063.87	2,409,924.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(803,905.00)	(836,733.00)	(440,414.89)	(1,019,251.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	803,905.00	836,733.00	0.00	1,019,251.00	182,518.00	21.8%
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	836,733.00	0.00	1,019,251.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(440,414.89)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,476.00	16,527.00		16,527.00	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)			2,476.00	16,527.00		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	16,527.00		16,527.00		
2) Ending Net Position, June 30 (E + F1e)			2,476.00	16,527.00		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	16,527.00		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	287.64	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	1,166,763.00	602,712.76	847,222.00	(319,541.00)	-27.4%
Other Local Revenue								
All Other Local Revenue		8699	440,268.00	435,268.00	232,009.59	506,849.00	71,581.00	16.4%
TOTAL, OTHER LOCAL REVENUE			1,568,909.00	1,603,251.00	835,648.98	1,355,291.00	(247,960.00)	-15.5%
TOTAL, REVENUES			1,604,291.00	1,638,633.00	835,648.98	1,390,673.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	335,482.00	335,482.00	149,744.11	303,537.00	31,945.00	9.5%
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	93,892.00	51,937.18	102,466.00	(8,574.00)	-9.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			413,462.00	429,374.00	201,681.29	406,003.00	23,371.00	5.4%
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	104,563.00	59,647.65	110,597.00	(6,034.00)	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	179,167.00	201,221.00	126,871.55	223,493.00	(22,272.00)	-11.1%
Clerical, Technical and Office Salaries		2400	162,714.00	179,281.00	102,678.47	190,591.00	(11,310.00)	-6.3%
Other Classified Salaries		2900	43,356.00	15,376.00	9,449.47	27,460.00	(12,084.00)	-78.6%
TOTAL, CLASSIFIED SALARIES			483,906.00	500,441.00	298,647.14	552,141.00	(51,700.00)	-10.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	114,227.00	117,267.00	38,327.13	112,609.00	4,658.00	4.0%
PERS		3201-3202	128,563.00	131,582.00	72,239.16	145,684.00	(14,102.00)	-10.7%
OASDI/Medicare/Alternative		3301-3302	63,117.00	64,290.00	25,318.79	67,839.00	(3,549.00)	-5.5%
Health and Welfare Benefits		3401-3402	37,706.00	25,935.00	15,346.26	26,795.00	(860.00)	-3.3%

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)
Unemployment Insurance		3501-3502	2,019.00	1,263.00	257.48	1,275.00	(12.00)	-1.0%
Workers' Compensation		3601-3602	15,185.00	15,753.00	8,553.63	16,228.00	(475.00)	-3.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,956.00	9,488.00	5,162.76	9,441.00	47.00	0.5%
Other Employee Benefits		3901-3902	19,128.00	20,925.00	12,579.42	22,401.00	(1,476.00)	-7.1%
TOTAL, EMPLOYEE BENEFITS			388,901.00	386,503.00	177,784.63	402,272.00	(15,769.00)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	78,000.00	50,000.00	23,138.65	50,000.00	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	234,695.00	260,120.00	128,524.22	241,120.00	19,000.00	7.3%
Noncapitalized Equipment		4400	5,000.00	10,000.00	7,334.33	11,000.00	(1,000.00)	-10.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			317,695.00	320,120.00	158,997.20	302,120.00	18,000.00	5.6%
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	5,283.31	11,000.00	(500.00)	-4.8%
Dues and Memberships		5300	14,000.00	14,000.00	1,500.00	7,000.00	7,000.00	50.0%
Insurance		5400-5450	0.00	1,605.00	1,375.46	1,605.00	0.00	0.0%
Operations and Housekeeping Services		5500	79,080.00	79,080.00	34,771.57	67,790.00	11,290.00	14.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	168,390.00	203,955.00	120,744.08	149,555.00	54,400.00	26.7%
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	347,691.00	174,312.83	328,439.00	19,252.00	5.5%
Professional/Consulting Services and Operating Expenditures		5800	179,210.00	176,897.00	99,373.38	178,499.00	(1,602.00)	-0.9%
Communications		5900	5,200.00	5,200.00	1,592.98	3,500.00	1,700.00	32.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			804,232.00	838,928.00	438,953.61	747,388.00	91,540.00	10.9%
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	2,475,366.00	1,276,063.87	2,409,924.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	803,905.00	836,733.00	0.00	1,019,251.00	182,518.00	21.8%
(a) TOTAL, INTERFUND TRANSFERS IN			803,905.00	836,733.00	0.00	1,019,251.00	182,518.00	21.8%

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)
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)			803,905.00	836,733.00	0.00	1,019,251.00		

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

FUND 67 - Self-Insurance Fund

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code Section 17566*).

The principal revenues in this fund are the following:

- Interest
- In-District Premiums/Contributions
- Interagency Revenues
- All Other Local Revenue

Expense transactions in the Self-Insurance Fund record the cost of retiree benefits and the amount contributed for the purpose of Other Post- Employment Benefits (OPEB).

Amounts contributed to Fund 67, are lawfully restricted for insurance purposes (*Education Code Section 17566 and Government Code Section 53205*).



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	258,919.74	510,000.00	35,000.00	7.4%
5) TOTAL, REVENUES			475,000.00	475,000.00	258,919.74	510,000.00		
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	147,961.94	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	147,961.94	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			65,000.00	65,000.00	110,957.80	100,000.00		
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	110,957.80	100,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,775,775.00	4,877,788.00		4,877,788.00	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)			4,775,775.00	4,877,788.00		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	4,877,788.00		4,877,788.00		
2) Ending Net Position, June 30 (E + F1e)			4,840,775.00	4,942,788.00		4,977,788.00		
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	4,942,788.00		4,977,788.00		
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	27,330.14	100,000.00	35,000.00	53.8%
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	136,767.41	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	94,822.19	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	258,919.74	510,000.00	35,000.00	7.4%
TOTAL, REVENUES			475,000.00	475,000.00	258,919.74	510,000.00		
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	147,961.94	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	147,961.94	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	147,961.94	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

FUND 73 - Foundation Private-Purpose Trust Fund

The Foundation Private-Purpose Fund is used to separate money received for student scholarships.

Funds accounted for in this fund may not be used to support SCSOS' own programs. Funds can only be expended for the specific purposes of the gift or bequest.

The principal revenues in this fund are the following:

- Donations
- Interest

Expense transactions in the Foundation Private-Purpose Fund record the allowable disbursements, such as student scholarships.



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	9,758.00	9,757.93	9,758.00	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	9,758.00	9,757.93	9,758.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	9,758.00	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	9,758.00		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	9,758.00		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	9,758.00	9,757.93	9,758.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	9,758.00	9,757.93	9,758.00	0.00	0.0%
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	9,758.00	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 first interim projections. 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 first interim projections.

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim 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. Second 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
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2023-24)	48.10	39.94	-17.0%	Not Met
1st Subsequent Year (2024-25)	45.10	39.94	-11.4%	Not Met
2nd Subsequent Year (2025-26)	45.10	39.94	-11.4%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2023-24)	276.84	281.67	1.7%	Met
1st Subsequent Year (2024-25)	276.84	281.67	1.7%	Met
2nd Subsequent Year (2025-26)	276.84	281.67	1.7%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2023-24)	23,606.17	23,148.85	-1.9%	Met
1st Subsequent Year (2024-25)	23,606.17	23,148.85	-1.9%	Met
2nd Subsequent Year (2025-26)	23,606.17	23,148.85	-1.9%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2023-24)	16.00	18.00	12.5%	Not Met
1st Subsequent Year (2024-25)	16.00	18.00	12.5%	Not Met
2nd Subsequent Year (2025-26)	16.00	18.00	12.5%	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 first interim projections 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)

The adopted state budget funds county offices on the highest of current, prior year, or three prior years. County operations ADA revised based on updated ADA. Charter school ADA is projected to increase.

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 first interim projections.

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: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	11,598,645.00		
1st Subsequent Year (2024-25)	12,000,869.00	11,636,206.00	-3.0%	Not Met
2nd Subsequent Year (2025-26)	12,249,139.00	11,878,097.00	-3.0%	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 first interim projections 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 decrease in LCFF revenue is attributed to a revised calculation of the three most recent prior fiscal years.

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 first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	33,926,926.00	34,780,473.00	2.5%	Met
1st Subsequent Year (2024-25)	34,542,055.00	35,705,642.00	3.4%	Met
2nd Subsequent Year (2025-26)	34,808,015.00	36,241,844.00	4.1%	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 first interim 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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second 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)	4,637,054.00	4,648,511.00	.2%	No
1st Subsequent Year (2024-25)	4,025,836.00	4,098,315.00	1.8%	No
2nd Subsequent Year (2025-26)	4,025,836.00	4,098,315.00	1.8%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	14,321,457.00	14,347,849.00	.2%	No
1st Subsequent Year (2024-25)	14,269,980.00	14,183,872.00	-.6%	No
2nd Subsequent Year (2025-26)	13,969,980.00	13,883,872.00	-.6%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	17,804,940.00	18,905,433.00	6.2%	Yes
1st Subsequent Year (2024-25)	18,236,834.00	19,452,430.00	6.7%	Yes
2nd Subsequent Year (2025-26)	17,585,043.00	19,405,702.00	10.4%	Yes

Explanation:
(required if Yes)

The increase in local revenue is attributed to an increase in excess costs to districts. Also increase in local grants and increase in 1:1 billbacks.

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

Current Year (2023-24)	1,136,049.00	1,129,307.00	-.6%	No
1st Subsequent Year (2024-25)	1,045,240.00	1,048,725.00	.3%	No
2nd Subsequent Year (2025-26)	1,048,348.00	1,067,077.00	1.8%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	6,971,205.00	7,723,301.00	10.8%	Yes
1st Subsequent Year (2024-25)	6,862,367.00	7,627,221.00	11.1%	Yes
2nd Subsequent Year (2025-26)	6,718,329.00	7,495,883.00	11.6%	Yes

Explanation:
(required if Yes)

Special Ed increased sub-contractors and billback contracted services. Increase in fee-based classes sub-agreements.

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	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	36,763,451.00	37,901,793.00	3.1%	Met
1st Subsequent Year (2024-25)	36,532,650.00	37,734,617.00	3.3%	Met
2nd Subsequent Year (2025-26)	35,580,859.00	37,387,889.00	5.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	8,107,254.00	8,852,608.00	9.2%	Not Met
1st Subsequent Year (2024-25)	7,907,607.00	8,675,946.00	9.7%	Not Met
2nd Subsequent Year (2025-26)	7,766,677.00	8,562,960.00	10.3%	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 NOT MET - Projected total operating revenues have changed since first interim projections 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 revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

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)

The increase in local revenue is attributed to an increase in excess costs to districts. Also increase in local grants and increase in 1:1 billbacks.

The increase in local revenue is attributed to an increase in excess costs to districts. Also increase in local grants and increase in 1:1 billbacks.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections 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)

Explanation:

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

Special Ed increased sub-contractors and billback contracted services. Increase in fee-based classes sub-agreements,

Special Ed increased sub-contractors and billback contracted services. Increase in fee-based classes sub-agreements,

5. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	392,786.46	386,704.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		368,737.00	

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)

County contribution will be adjusted at close to endure 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):

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)
	8,255,528.00	8,255,528.00	8,255,528.00

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)	247,718.00	13,508,132.00	N/A	Met
1st Subsequent Year (2024-25)	1,302,936.00	12,573,585.00	N/A	Met
2nd Subsequent Year (2025-26)	1,310,631.00	12,807,781.00	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)	20,444,189.00	
1st Subsequent Year (2024-25)	21,480,204.00	Met	
2nd Subsequent Year (2025-26)	21,988,166.00	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)	19,917,082.00	

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:	49,379,046.00	48,369,858.00	48,793,074.00
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)	49,379,046.00	48,369,858.00	48,793,074.00
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)	49,379,046.00	48,369,858.00	48,793,074.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,481,371.38	1,451,095.74	1,463,792.22
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)	1,481,371.38	1,451,095.74	1,463,792.22

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)	2,468,952.30	2,418,492.95	2,439,653.68
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)	2,468,952.30	2,418,492.95	2,439,653.68
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):	1,481,371.38	1,451,095.74	1,463,792.22
	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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(814,587.00)	(963,707.00)	18.3%	149,120.00	Not Met
1st Subsequent Year (2024-25)	(814,587.00)	(963,707.00)	18.3%	149,120.00	Not Met
2nd Subsequent Year (2025-26)	(814,587.00)	(963,707.00)	18.3%	149,120.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	35,050.00	35,050.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	50.00	35,050.00	70,000.0%	35,000.00	Not Met
2nd Subsequent Year (2025-26)	50.00	35,050.00	70,000.0%	35,000.00	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	2,797,007.00	2,974,455.00	6.3%	177,448.00	Not Met
1st Subsequent Year (2024-25)	1,797,007.00	1,974,455.00	9.9%	177,448.00	Not Met
2nd Subsequent Year (2025-26)	1,797,007.00	1,974,455.00	9.9%	177,448.00	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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)

Contribution increases with budgeted increase in salaries, increase in sub-contractors cost in Special ed.

1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Budgeted copier and vehicle holding account transfer in the subsequent years.

1c. NOT MET - The projected transfers out of the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Contribution to Career Tech Center increased due to increased cost.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments* and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

*Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: If First Interim (Form 01CSI, Item S6A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

Yes

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	40	General Fund	01-7438	0
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				0

Type of Commitment (continued):	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)		No	No	No

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	4,537,523.00	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)	4,537,523.00	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

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

	First Interim (Form 01CSI, Item S7A)	Second Interim
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)	254,443.00	252,759.00
1st Subsequent Year (2024-25)	254,443.00	252,759.00
2nd Subsequent Year (2025-26)	254,443.00	252,759.00

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	180,973.00

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2 Self-Insurance Liabilities	First Interim (Form 01CSI, Item S7B)		Second Interim	
a. Accrued liability for self-insurance programs				
b. Unfunded liability for self-insurance programs				

3 Self-Insurance Contributions	First Interim (Form 01CSI, Item S7B)		Second 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	First Interim (Form 01CSI, Item S7B)		Second Interim	
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 first interim projections, 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 first interim projections?

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	79.2	79.2	79.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

63,447

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

4,120,404	0	0
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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

715,589	715,589	715,589
---------	---------	---------

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 First Interim Projections

Are any new costs negotiated since first interim projections 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. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	0	98,956	104,940
3. Percent change in step & column over prior year	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. 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?			

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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	190.6	190.6	190.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

99,861

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

649,098	0	0
---------	---	---

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

	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	715,568	715,568	715,568
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 First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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
	0	148,303	150,527
	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)

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

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	46.2	46.2	46.2

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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?

No

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 Second Interim Criteria and Standards Review

BOARD AGENDA ITEM: Board Resolution for Adult Education Week

BOARD MEETING DATE: March 13, 2024

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Action

Lorilee Niesen

Reports/Presentation

SUBMITTED BY:

Information

Lorilee Niesen

Public Hearing

PRESENTING TO BOARD:

Other (specify)

Lorilee Niesen

BACKGROUND AND SUMMARY INFORMATION:

Adult Education serves the needs of many individuals within the Sutter County community and surrounding areas. The Sutter County Adult Education Program continues to offer opportunities for students to obtain a high school diploma; prepare and pass the HiSet exam for high school equivalency; learn and upgrade their English speaking and writing skills; and participate in many Career Technical Education training programs. Each year the state of California proclaims Adult Education Week in April. The Sutter County Adult Education Program is requesting that The SCSOS Board of Trustees adopt the resolution attached to declare their support for the adult education programs being offered at SCSOS.

**SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS**

**RESOLUTION 23-24-V
In Support of K12 Adult Education**

WHEREAS, the first recorded adult education class in California was held in the basement of St. Mary's Cathedral in San Francisco in 1856. The class was authorized by the San Francisco Board of Education to teach English to Irish, Italian, and Chinese immigrants. John Swett, who was the first volunteer teacher for the class, later became a State Superintendent of Public Instruction; and

WHEREAS, Adult Schools have been utilized on numerous occasions to assist the state as it dealt with significant social, political, and economic issues through job training programs during World War II, immigration reform of the 1980s, and most recently, the Great Recession; and

WHEREAS, Adult Education in California overcame its biggest challenge as a result of the severe economic crisis facing both the state and the nation in 2008-2009. Funding that was previously reserved for adult education was redistributed to other levels of education in the state, resulting in many adult schools decreasing in size and some closing; and

WHEREAS, over 66% of adult learners enrolled in Adult Schools across California in 2022-23 were between the ages of 25-54, making them very likely to have children in our public school system. The impact of adult education is felt across generations, particularly for early childhood learners who have been characterized as a priority of the Governor and Legislature; and

WHEREAS, **Sutter County Adult Education** successfully serves **Sutter County** and the surrounding communities through its collaboration with its community college partners and community-based organizations through the Adult Education system. **Sutter County Adult Education** served **2047** students in the 2022-23 school year; and

WHEREAS, **Sutter County Adult Education** provides significant and varied classes and programs to serve **Sutter County** and the surrounding communities, including: classes in Healthcare Training, Computer Technologies Training, Job Preparation Classes, High School Diploma and Equivalency Programs, English as a Second Language (ESL) classes, Citizenship Classes, and more; and

WHEREAS, **Sutter County Adult Education** served **768** students in the High School Diploma and GED Programs in the 2022-23 school year. The programs help minimize the high school dropout rate. **65** students earned their high school diploma, and **23** students earned their GED in the 2022-23 school year; and

WHEREAS, **Sutter County Adult Education** served **399** students in the English as a Second Language (ESL) Program in the 2022-23 school year, and parents enrolled in ESL classes learn how to assist their children with school work and dedicate several hours a year tutoring their own children; and

WHEREAS, Sutter County Adult Education provides a safe environment for its students free from discrimination or bullying regardless of race, ethnicity, religion, sexual orientation or socio-economic status;

WHEREAS, amid the COVID-19 pandemic **Sutter County Adult Education** continued to provide critical programming and services to our adult education students and their families via literacy and basic skills to help ensure our K12 students were successful as they navigated the challenge of distance learning to finish the school year;

WHEREAS, amid the COVID-19 pandemic and ongoing today, **Sutter County Adult Education** provides important short term career training programs, including for critical healthcare positions, to address both the short- and long-term impacts and to respond to Governor Newsom’s charge to meet the moment and address the needs of our communities;

WHEREAS, the California Adult Education Program celebrates its 10th anniversary this year, having been established in law in 2014;

WHEREAS, the State of California will proclaim Adult Education Week during the week of April 7th through April 13th, 2024; and

WHEREAS, the Board of Trustees of the **Sutter County Superintendent of Schools** strongly supports supporting Adult Education as an important part of the **Sutter County Superintendent of Schools**.

BE IT THEREFORE RESOLVED, that the Board of Trustees of the **Sutter County Superintendent of Schools** strongly urges the Governor of California, Gavin Newsom, and the California Legislature to recognize the important role of K12 Adult Education in addressing the needs of our communities in the short and long term and to increase access to programs and services for the most in-need and not yet reached members of our great State.

PASSED AND ADOPTED this **13th** day of **March**, 2024, by the following vote:

AYES:

NOES:

ABSENCES:

ABSENCES:

BOARD SECRETARY

BOARD PRESIDENT

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: March 13, 2024

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of December 31, 2023 from the County Treasurer will be presented.

Nicholas F. Valencia
Treasurer-Tax Collector



Christina N. Hernandez
Assistant Treasurer-Tax Collector

January 28, 2024

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for December 31, 2023

Following is the Sutter County Investment Portfolio report as of December 31, 2023. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special districts' surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day-to-day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at:

<https://www.suttercounty.org/government/county-departments/treasurer-tax-collector>

As Treasurer and Tax Collector, I certify that this document reflects the government agencies' pooled investments and that all investments are in compliance with the County of Sutter Investment Policy.

The combined cash and investments in the county treasury total \$488,529,023.37 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$485,610,496.89 with \$147,517,923.72 under the management of the Local Agency Investment Fund, California Asset Management Program, CalTRUST, and Money Market Mutual Funds with Five Star Bank. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The dollar-weighted average maturity of invested funds is 564 days.

Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield, and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular day.

Respectfully submitted,

A handwritten signature in blue ink that reads "Nicholas Valencia".

Nicholas F. Valencia
Treasurer-Tax Collector

**SUTTER COUNTY
INVESTMENT PORTFOLIO
December 31, 2023**



TREASURY MANAGED FUNDS	NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	DATE	MATURES	DATE	TOTAL DAYS INVESTED	SUKKRENL	
												YIELD	RATE
		CAMP	0	108,045,164.04	108,045,164.04	108,045,164.04	N/A	N/A	N/A	N/A	N/A	5.550000%	5.550000%
	2023-00A	LAIF-STATE POOL/SAC	0	4,062,933.54	4,062,933.54	4,062,933.54	N/A	N/A	N/A	N/A	N/A	4.000000%	4.000000%
	2023-00B	LAIF-STATE POOL/SAC (Cemetery)	0	3,959,493.26	3,959,493.26	3,959,493.26	N/A	N/A	N/A	N/A	N/A	4.000000%	4.000000%
	2023-00C	FIVE STAR BANK MONEY MARKET	0	10,034,204.20	10,034,204.20	10,034,204.20	N/A	N/A	N/A	N/A	N/A	4.490000%	4.490000%
	2023-00E	CALTRUST	0	21,416,128.68	21,416,128.68	21,416,128.68	N/A	N/A	N/A	N/A	N/A	5.550000%	5.500000%
TOTAL MANAGED FUNDS												147,517,923.72	147,517,923.72
AGENCIES NOTES													
2020-169		FEDERAL FARM CREDIT BANK (FFCB)	3133EMBE1	1,999,939.98	1,974,860.00	2,000,000.00	09/30/20	03/28/24			1,275	0.300000%	0.300000%
20196		FEDERAL FARM CREDIT BANK (FFCB)	3133EMGF3	1,999,939.08	1,962,880.00	2,000,000.00	11/16/20	05/16/24			1,277	0.360000%	0.350000%
22047		FREDDIE MAC (FHLMC)	3134GXWD2	2,000,000.00	1,977,780.00	2,000,000.00	06/21/22	06/21/24			731	2.880000%	2.850000%
20224		FANNIE MAE (FNMA)	3135GAC25	4,000,000.00	3,911,320.00	4,000,000.00	12/24/20	06/24/24			1,278	0.320000%	0.310000%
20221		FREDDIE MAC (FHLMC)	3134GXJJ4	4,000,000.00	3,903,560.00	4,000,000.00	12/28/20	06/28/24			1,278	0.330000%	0.320000%
21211		FREDDIE MAC (FHLMC)	3134GY2M3	5,000,000.00	4,992,950.00	5,000,000.00	11/28/22	08/28/24			639	5.010000%	5.000000%
21089		FEDERAL HOME LOAN BANK (FHLB)	3130ANTP5	2,000,000.00	1,937,360.00	2,000,000.00	09/16/21	09/16/24			1,096	0.520000%	0.500000%
20222		FREDDIE MAC (FHLMC)	3134GXJK1	4,000,000.00	3,863,520.00	4,000,000.00	12/30/20	09/30/24			1,370	0.370000%	0.360000%
21113		FEDERAL HOME LOAN BANK (FHLB)	3130APQMO	2,000,000.00	1,932,080.00	2,000,000.00	11/18/21	11/18/24			1,096	1.040000%	1.000000%
2020-110		FEDERAL HOME LOAN BANK (FHLB)	3130AJ5F7	1,000,000.00	963,630.00	1,000,000.00	07/08/20	01/08/25			1,645	0.670000%	0.650000%
21112		FEDERAL HOME LOAN BANK (FHLB)	3130APRD9	2,000,000.00	1,911,840.00	2,000,000.00	11/16/21	05/16/25			1,277	1.080000%	1.030000%
2020-123		FANNIE MAE (FNMA)	3136G4ZRT	4,000,000.00	3,779,600.00	4,000,000.00	07/12/20	07/12/25			1,826	0.740000%	0.700000%
20209		FEDERAL HOME LOAN BANK (FHLB)	3130ARRX1	5,000,000.00	4,975,200.00	5,000,000.00	04/25/22	07/25/25			1,187	3.520000%	3.500000%
2020-185		FANNIE MAE (FNMA)	3136G46K4	4,000,000.00	3,764,920.00	4,000,000.00	10/28/20	07/28/25			1,734	0.530000%	0.500000%
2020-136		FANNIE MAE (FNMA)	3136G4D75	4,000,000.00	3,770,520.00	4,000,000.00	07/30/20	07/29/25			1,825	0.640000%	0.600000%
2020-134		FANNIE MAE (FNMA)	3136G4G31	4,000,000.00	3,773,040.00	4,000,000.00	07/30/20	07/30/25			1,826	0.690000%	0.650000%
2020-140		FANNIE MAE (FNMA)	3136G4G98	2,000,000.00	1,880,800.00	2,000,000.00	08/12/20	08/12/25			1,826	0.600000%	0.560000%
2020-141		FREDDIE MAC (FHLMC)	3134GXWKL9	2,000,000.00	1,862,040.00	2,000,000.00	08/12/20	08/12/25			1,826	0.640000%	0.600000%
2020-137		FANNIE MAE (FNMA)	3136G4C43	4,000,000.00	3,766,480.00	4,000,000.00	08/14/20	08/14/25			1,826	0.690000%	0.650000%
2020-149		FANNIE MAE (FNMA)	3136G4H71	1,999,869.44	1,877,400.00	2,000,000.00	08/18/20	08/18/25			1,826	0.530000%	0.500000%
2020-150		FANNIE MAE (FNMA)	3136G4N74	2,000,000.00	1,879,080.00	2,000,000.00	08/21/20	08/21/25			1,826	0.600000%	0.560000%
20228		FANNIE MAE (FNMA)	3135G05X7	1,998,692.14	1,870,200.00	2,000,000.00	12/24/20	08/25/25			1,705	0.400000%	0.375000%
2020-159		FEDERAL FARM CREDIT BANK (FFCB)	3133EL4W1	3,998,671.81	3,759,690.00	4,000,000.00	09/04/20	08/25/25			1,816	0.650000%	0.610000%
21082		FEDERAL HOME LOAN BANK (FHLB)	3130ANPE4	4,000,000.00	3,764,960.00	4,000,000.00	08/26/21	08/26/25			1,461	0.740000%	0.700000%
2020-155		FANNIE MAE (FNMA)	3136G4X32	2,000,000.00	1,879,280.00	2,000,000.00	08/26/20	08/26/25			1,826	0.640000%	0.600000%
2020-161		FREDDIE MAC (FHLMC)	3134GWP75	2,000,000.00	1,873,520.00	2,000,000.00	09/23/20	09/23/25			1,826	0.670000%	0.625000%
2020-168		FREDDIE MAC (FHLMC)	3134GWW51	2,000,000.00	1,868,000.00	2,000,000.00	09/30/20	09/30/25			1,826	0.540000%	0.500000%
2020-180		FANNIE MAE (FNMA)	3135G06B4	2,000,000.00	1,863,640.00	2,000,000.00	10/22/20	10/22/25			1,826	0.600000%	0.560000%
2020-179		FREDDIE MAC (FHLMC)	3134GWW4Z6	4,000,000.00	3,723,720.00	4,000,000.00	10/27/20	10/27/25			1,826	0.580000%	0.540000%
20190		FANNIE MAE (FNMA)	3136G46N8	4,000,000.00	3,727,080.00	4,000,000.00	11/02/20	10/29/25			1,822	0.640000%	0.600000%
20197		FREDDIE MAC (FHLMC)	3134GXCH5	4,000,000.00	3,715,800.00	4,000,000.00	11/25/20	11/25/25			1,826	0.650000%	0.600000%
20198		FREDDIE MAC (FHLMC)	3134GXCS1	4,000,000.00	3,717,560.00	4,000,000.00	11/25/20	11/25/25			1,826	0.670000%	0.625000%
20201		FREDDIE MAC (FHLMC)	3134GXDM3	4,000,000.00	3,713,920.00	4,000,000.00	12/01/20	12/01/25			1,826	0.670000%	0.620000%
20204		FEDERAL FARM CREDIT BANK (FFCB)	3133EMUC7	4,000,000.00	3,709,560.00	4,000,000.00	12/01/20	12/01/25			1,826	0.600000%	0.560000%
21118		FEDERAL FARM CREDIT BANK (FFCB)	3133ENFR6	4,250,000.00	4,001,672.50	4,250,000.00	12/01/21	12/01/25			1,461	1.420000%	1.340000%
20219		FEDERAL HOME LOAN BANK (FHLB)	3130AKJR8	4,000,000.00	3,704,240.00	4,000,000.00	12/16/20	12/16/25			1,826	0.620000%	0.570000%
20212		FANNIE MAE (FNMA)	3135G06K4	2,000,000.00	1,854,880.00	2,000,000.00	12/17/20	12/17/25			1,826	0.700000%	0.650000%
20217		FEDERAL FARM CREDIT BANK (FFCB)	3133EMKTB	4,000,000.00	3,791,600.00	4,000,000.00	12/17/20	12/17/25			1,826	0.580000%	0.540000%
20227		FEDERAL FARM CREDIT BANK (FFCB)	3133EMLR1	4,000,000.00	3,696,200.00	4,000,000.00	12/24/20	12/23/25			1,826	0.540000%	0.500000%
20204		FANNIE MAE (FNMA)	3135G06Q1	6,004,797.37	5,555,820.00	6,000,000.00	12/30/20	12/30/25			1,826	0.690000%	0.640000%
22004		FEDERAL FARM CREDIT BANK (FFCB)	3133ENLDO	4,000,000.00	3,761,240.00	4,000,000.00	01/26/22	01/26/26			1,461	1.630000%	1.530000%
23016		FREDDIE MAC (FHLMC)	3134GYFR8	3,000,000.00	2,997,300.00	3,000,000.00	02/17/23	02/17/26			1,096	5.150000%	5.150000%
23025		FEDERAL HOME LOAN BANK (FHLB)	3130AUSP0	5,000,000.00	4,976,100.00	5,000,000.00	02/08/23	05/08/26			1,185	5.020000%	5.000000%

SUTTER COUNTY
INVESTMENT PORTFOLIO
December 31, 2023



TREASURY

NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED DATE	MATURES DATE	TOTAL DAYS INVESTED	CURRENT YIELD	RATE
21050	FEDERAL HOME LOAN BANK (FHLB)	3130AMKB7	4,000,000.00	3,702,160.00	4,000,000.00	05/28/21	05/26/26	1,826	1.13000%	1.05000%
21052	FEDERAL HOME LOAN BANK (FHLB)	3130AMMQ2	3,000,000.00	2,764,620.00	3,000,000.00	06/09/21	06/08/26	1,826	99.00000%	0.91000%
21054	FEDERAL HOME LOAN BANK (FHLB)	3130AMPJ5	2,000,000.00	1,843,560.00	2,000,000.00	06/16/21	06/16/26	1,826	1.03000%	0.95000%
21129/21132	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHV5	4,000,000.00	3,725,920.00	4,000,000.00	12/22/21	06/22/26	1,643	1.49000%	1.39000%
21066	FEDERAL HOME LOAN BANK (FHLB)	3130AMT28	2,000,000.00	1,843,560.00	2,000,000.00	06/30/21	06/30/26	1,826	1.08000%	1.00000%
21085	FEDERAL FARM CREDIT BANK (FFCB)	3133EM377	3,998,398.14	3,653,880.00	4,000,000.00	09/01/21	09/01/26	1,826	0.95000%	0.87000%
21080	FEDERAL HOME LOAN BANK (FHLB)	3130ANRR3	4,000,000.00	3,661,560.00	4,000,000.00	09/17/21	09/17/26	1,826	1.09000%	1.00000%
21127	FEDERAL HOME LOAN BANK (FHLB)	3130APVC6	3,648,925.76	3,356,175.00	3,650,000.00	12/18/21	12/01/26	1,811	1.50000%	1.37500%
21125	FEDERAL FARM CREDIT BANK (FFCB)	3133ENHC7	4,000,000.00	3,698,920.00	4,000,000.00	12/16/21	12/14/26	1,824	1.73000%	1.60000%
23252	FREDDIE MAC (FHLMC)	3134H1MK6	4,000,000.00	4,000,040.00	4,000,000.00	12/21/23	12/21/26	1,066	5.40000%	5.40000%
21130	FEDERAL FARM CREDIT BANK (FFCB)	3133ENJC5	4,000,000.00	3,662,600.00	4,000,000.00	12/22/21	12/22/26	1,826	1.41000%	1.29000%
21121	FEDERAL HOME LOAN BANK (FHLB)	3130AQ5P4	2,000,000.00	1,847,900.00	2,000,000.00	12/30/21	12/30/26	1,826	1.74000%	1.61000%
21128	FEDERAL HOME LOAN BANK (FHLB)	3130AQDD2	2,500,000.00	2,296,775.00	2,500,000.00	12/30/21	12/30/26	1,826	1.58000%	1.45000%
22002	FEDERAL FARM CREDIT BANK (FFCB)	3133ENKG4	3,986,655.34	3,690,840.00	4,000,000.00	01/12/22	01/11/27	1,825	1.59000%	1.47000%
22003	FEDERAL HOME LOAN BANK (FHLB)	3130AQKM4	4,000,000.00	3,718,160.00	4,000,000.00	01/28/22	01/28/27	1,826	1.88000%	1.75000%
23041	FREDDIE MAC (FHLMC)	3134GYHS4	2,000,000.00	1,990,500.00	2,000,000.00	02/23/23	02/23/27	1,461	5.15000%	5.12500%
22009	FEDERAL HOME LOAN BANK (FHLB)	3130AQWC3	3,500,000.00	3,277,855.00	3,500,000.00	02/28/22	02/24/27	1,822	2.19000%	2.05000%
22026	FEDERAL HOME LOAN BANK (FHLB)	3130ARJH5	3,991,532.09	3,874,200.00	4,000,000.00	04/22/22	04/22/27	1,826	3.25000%	3.15000%
22027	FEDERAL HOME LOAN BANK (FHLB)	3130ARRP8	4,000,000.00	3,885,800.00	4,000,000.00	04/28/22	04/28/27	1,826	3.35000%	3.25000%
22028	FEDERAL HOME LOAN BANK (FHLB)	3130ARPB1	4,000,000.00	3,915,360.00	4,000,000.00	04/28/22	04/28/27	1,826	3.57000%	3.50000%
22049	FEDERAL HOME LOAN BANK (FHLB)	3130ASFQ7	2,000,000.00	1,960,700.00	2,000,000.00	06/29/22	06/29/27	1,826	4.08000%	4.00000%
23039	FREDDIE MAC (FHLMC)	3134GYG48	3,000,000.00	2,979,810.00	3,000,000.00	02/24/23	08/24/27	1,642	5.18000%	5.15000%
23250	FEDERAL HOME LOAN BANK (FHLB)	3130AY6J0	4,000,000.00	3,996,800.00	4,000,000.00	12/20/23	12/20/27	1,461	5.20000%	5.20000%
23013	FEDERAL HOME LOAN BANK (FHLB)	3130ANUN0	3,000,000.00	2,979,450.00	3,000,000.00	01/20/23	01/21/28	1,823	5.29000%	5.25000%
23014	FREDDIE MAC (FHLMC)	3134GYF31	3,000,000.00	2,975,940.00	3,000,000.00	01/30/23	01/21/28	1,823	5.14000%	5.10000%
23015	FREDDIE MAC (FHLMC)	3134GYF00	3,000,000.00	2,963,580.00	3,000,000.00	02/07/23	02/07/28	1,826	4.81000%	4.75000%
23026	FREDDIE MAC (FHLMC)	3134GYR37	3,000,000.00	2,993,700.00	3,000,000.00	02/09/23	02/09/28	1,826	4.91000%	4.90000%
23032	FEDERAL HOME LOAN BANK (FHLB)	3130AYUA0	5,000,000.00	4,956,050.00	5,000,000.00	02/09/23	02/09/28	1,826	5.04000%	5.00000%
23038	FEDERAL HOME LOAN BANK (FHLB)	3130AUTL8	2,000,000.00	1,996,280.00	2,000,000.00	02/22/23	02/22/28	1,826	5.06000%	5.05000%
23040	FREDDIE MAC (FHLMC)	3134GYGU0	4,000,000.00	3,975,000.00	4,000,000.00	02/24/23	02/24/28	1,826	5.33000%	5.30000%
23042	FEDERAL HOME LOAN BANK (FHLB)	3130AUTV6	2,000,000.00	1,990,580.00	2,000,000.00	02/24/23	02/24/28	1,826	5.53000%	5.50000%
23044	FEDERAL HOME LOAN BANK (FHLB)	3130AUTF1	2,000,000.00	1,985,400.00	2,000,000.00	02/28/23	02/28/28	1,826	5.29000%	5.25000%
	TOTAL AGENCY NOTES		245,877,312.15	234,283,507.50	245,900,000.00					

MEDIUM TERM NOTES

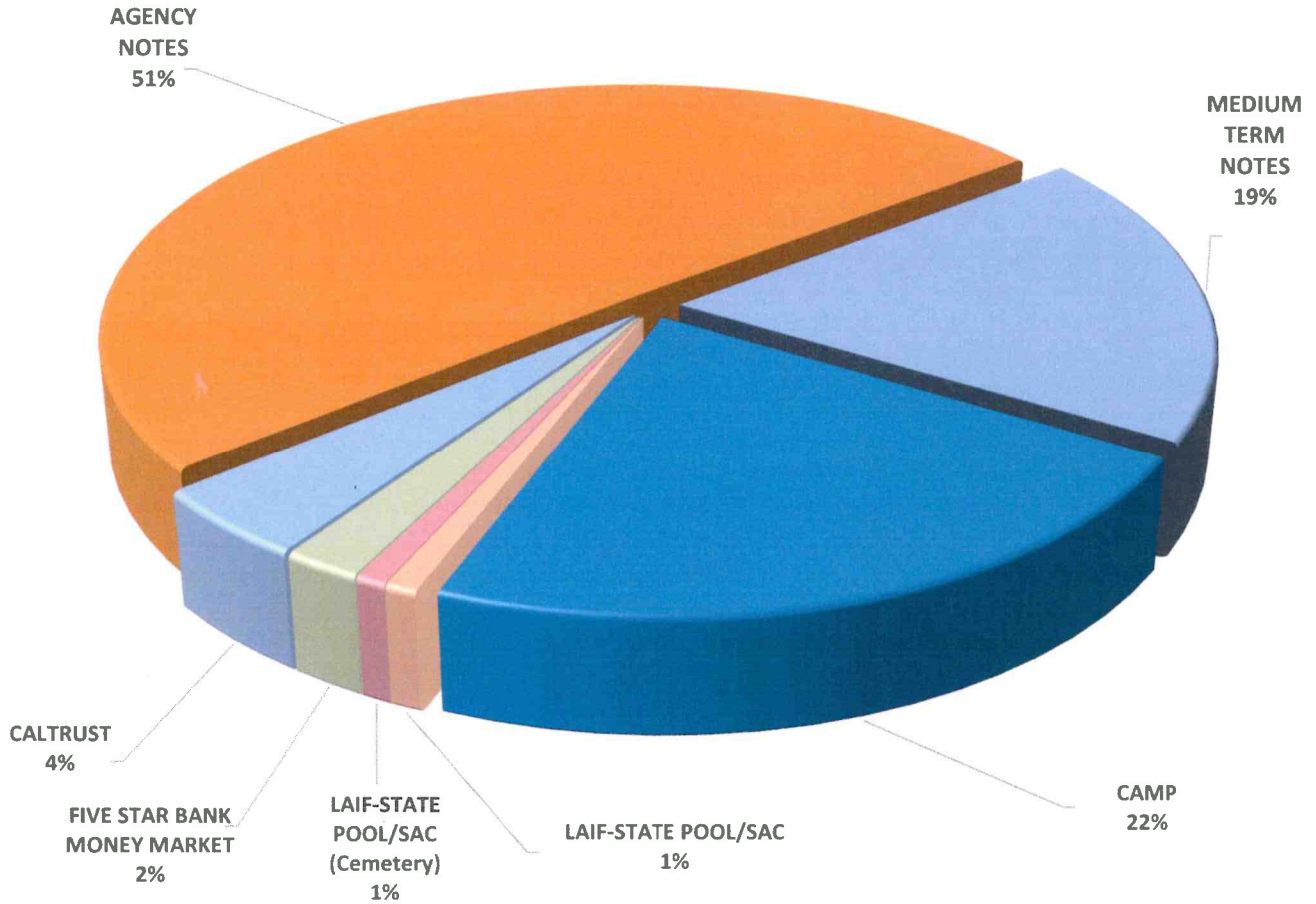
2019-123	SIMON PROP GP LP (SPG)	828607CR6	4,005,456.28	3,993,160.00	4,000,000.00	11/01/19	02/01/24	1,553	3.76000%	3.75000%
2020-080	CATERPILLAR FINL SERVICE (CAT)	14912L6C0	2,018,311.07	1,980,480.00	2,000,000.00	05/01/20	06/09/24	1,500	3.33000%	3.30000%
2019-144	AIR PROD & CHEM (APD)	009158AV8	2,013,787.82	1,974,200.00	2,000,000.00	12/10/19	07/31/24	1,695	3.39000%	3.35000%
2019-150	WALT DISNEY COMPANY (DIS)	254687FK7	1,997,344.33	1,953,220.00	2,000,000.00	12/10/19	09/30/24	1,725	1.99000%	1.75000%
2019-122	UNITED PARCEL SERVICE (UPS)	911312BT2	4,003,268.52	3,915,720.00	4,000,000.00	11/01/19	09/01/24	1,766	2.25000%	2.20000%
21124	TOYOTA MOTOR CREDIT CORP	89238TGL3	4,026,266.80	3,901,440.00	4,000,000.00	12/15/21	10/07/24	1,027	2.05000%	2.00000%
2019-143	ESTEE LAUDER CO. (EL)	29736RAN0	2,001,012.81	1,942,720.00	2,000,000.00	12/10/19	12/01/24	1,818	2.06000%	2.00000%
2020-093	ORACLE CORP. (ORCL)	68389XB11	2,035,943.76	1,933,660.00	2,000,000.00	06/01/20	04/01/25	1,765	2.99000%	2.50000%
2020-075	WELLS FARGO & COMPANY (WFC)	95001D6W5	2,000,000.00	1,925,120.00	2,000,000.00	04/30/20	04/30/25	1,828	2.60000%	2.50000%
2020	APPLE INC. (AAPL)	037833DT4	2,017,257.37	1,907,440.00	2,000,000.00	12/16/20	05/11/25	1,607	1.80000%	1.12500%
2020-096	HONEYWELL INTERNATIONAL (HON)	438516CB0	2,013,389.01	1,909,640.00	2,000,000.00	06/04/20	06/01/25	1,823	1.41000%	1.35000%
20230	AMERICAN HONDA FINANCE (HONDA)	02665WDL2	4,029,868.60	3,791,080.00	4,000,000.00	08/20/20	07/08/25	1,653	1.27000%	1.20000%
2020-153	JP MORGAN CHASE & CO. (JPM)	48128GV98	2,000,000.00	1,825,480.00	2,000,000.00	08/28/20	08/28/25	1,826	0.82000%	0.75000%
2020-166/176	AMERICAN HONDA FINANCE (HONDA)	02665WDN8	7,010,293.91	6,582,590.00	7,000,000.00	09/24/20	09/10/25	1,812	1.06000%	1.00000%
20229	CATERPILLAR FINL SERVICE (CAT)	14913R2H9	4,014,710.77	3,734,560.00	4,000,000.00	12/28/20	11/19/25	1,781	0.86000%	0.80000%
20215	BANK OF AMERICA CORP. (BAC)	06048WVK41	3,998,464.94	3,696,880.00	4,000,000.00	12/10/20	11/25/25	1,811	0.92000%	0.85000%

SUTTER COUNTY
INVESTMENT PORTFOLIO
December 31, 2023



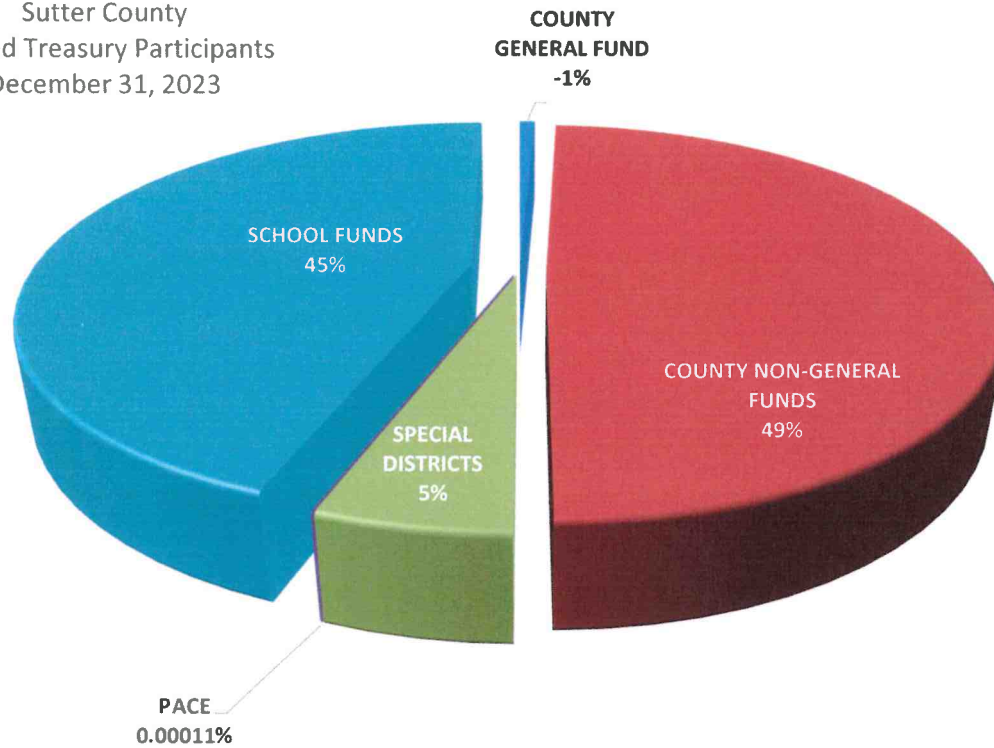
TREASURY	NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	DATE	DATE	TOTAL DAYS	CURRENT YIELD	RATE
							INVESTED	MATURES			
	20225	JP MORGAN CHASE & CO (JPM)	48128GY53	2,000,000.00	1,836,820.00	2,000,000.00	12/22/20	12/22/25	1,826	0.90000%	0.82500%
	21008	JOHN DEERE CAPITAL CORP (DE)	24422EVK2	3,999,901.03	3,708,640.00	4,000,000.00	02/01/21	01/15/26	1,809	0.75000%	0.70000%
	22012	PUBLIC STORAGE (PSA)	74460WAA5	3,895,620.52	3,701,800.00	4,000,000.00	02/14/22	02/15/26	1,462	0.95000%	0.87500%
	22037	BANK OF AMERICA CORP (BAC)	06048WV56	2,000,000.00	1,944,340.00	2,000,000.00	05/05/22	05/05/26	1,461	4.11000%	4.00000%
	21063	BANK OF AMERICA CORP (BAC)	06048WM49	2,000,000.00	1,835,660.00	2,000,000.00	06/15/21	06/15/26	1,826	1.63000%	1.00000%
	21081	BANK OF AMERICA CORP (BAC)	06048WN22	2,000,000.00	1,784,620.00	2,000,000.00	08/26/21	08/26/26	1,826	1.40000%	1.25000%
	21106	JP MORGAN CHASE & CO (JPM)	48128GSU0	2,000,000.00	1,786,820.00	2,000,000.00	10/29/21	10/29/26	1,826	1.66000%	1.48000%
	22011	HONEYWELL INTERNATIONAL (HON)	438516BL9	2,018,769.60	1,904,460.00	2,000,000.00	02/14/22	11/01/26	1,721	2.63000%	2.50000%
	21120	PUBLIC STORAGE (PSA)	74460DAG4	3,490,201.11	3,210,367.20	3,495,000.00	12/03/21	11/09/26	1,802	1.63000%	1.50000%
	21115	JP MORGAN CHASE & CO (JPM)	48130JZH1	4,000,000.00	3,426,320.00	4,000,000.00	11/30/21	11/30/26	1,826	1.75000%	1.50000%
	22025	MASTERCARD INC	57638QAR5	4,019,585.41	3,881,760.00	4,000,000.00	04/12/22	03/26/27	1,809	3.40000%	3.30000%
	22055	TSMC ARIZONA CORP	872888AF8	2,198,821.53	2,152,898.00	2,200,000.00	06/28/22	04/22/27	1,759	3.96000%	3.87500%
	22056	BEVERLY HILLS CA PUBLIC FING	088006K86	1,670,098.39	1,610,190.00	1,800,000.00	06/28/22	06/01/27	1,799	1.48000%	1.32700%
	23028	3M COMPANY (MMM)	88579YAY7	2,839,067.51	2,825,610.00	3,000,000.00	02/08/23	10/15/27	1,710	3.05000%	2.87500%
	23029	UNITEDHEALTH GROUP (UNH)	91324PDE9	1,906,308.87	1,899,540.00	2,000,000.00	02/08/23	10/15/27	1,710	3.11000%	2.95000%
	23027	PROCTER & GAMBLE (PG)	742718FZ7	2,991,511.06	2,997,720.00	3,000,000.00	02/08/23	01/26/28	1,813	3.95000%	3.95000%
		TOTAL MEDIUM TERM NOTES		<u>92,215,261.02</u>	<u>87,463,875.20</u>	<u>92,495,000.00</u>		AVERAGE	<u>1,679</u>	<u>3.65220%</u>	<u>2.99975%</u>
		TOTAL POOL INVESTMENTS		<u>485,610,486.89</u>	<u>469,265,306.42</u>	<u>485,912,923.72</u>					

Sutter County
Pooled Investment Portfolio
December 31, 2023



	<u>BOOK VALUE</u>	<u>PERCENTAGE OF MANAGED PORTFOLIO</u>	<u>INVESTED % OF POOLED PORTFOLIO</u>	<u>AVERAGE DAYS TO MATURITY</u>	<u>AVERAGE YIELD</u>
CAMP	\$108,045,164.04	22.25%	22.43%	1	5.55%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	4,062,933.54	0.84%	0.84%	1	4.00%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	3,959,493.26	0.82%		1	4.00%
MONEY MARKET MUTUAL FUND	10,034,204.20	2.07%	2.08%	1	4.49%
CALTRUST	21,416,128.68	4.41%	4.45%	1	5.55%
MEDIUM TERM NOTES	92,215,261.02	18.99%	19.15%	740	2.12%
AGENCY NOTES	<u>245,877,312.15</u>	<u>50.63%</u>	<u>51.05%</u>	<u>833</u>	<u>3.30%</u>
TOTAL MANAGED INVESTMENTS	\$485,610,496.89	100.00%	100.00%	<u>769</u>	<u>3.65%</u>
LESS: LAIF FUNDS NOT POOLED	<u>3,959,493.26</u>	<u>0.82%</u>			
TOTAL POOLED INVESTMENTS	<u>\$481,651,003.63</u>	<u>99.18%</u>	<u>100.00%</u>	<u>769</u>	<u>3.65%</u>

Sutter County
Pooled Treasury Participants
December 31, 2023



The Pooled Treasury is comprised of 355 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts, and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business December 31, 2023, pool participants' cash and investment balances consisted of the following:

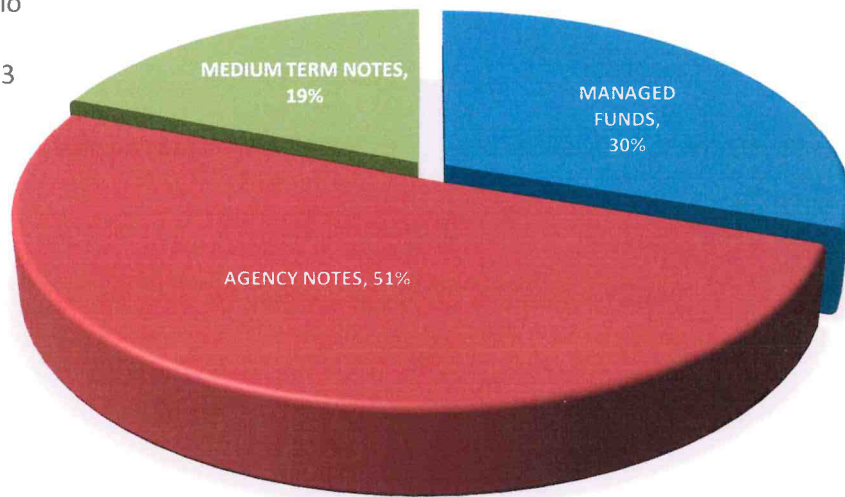
COUNTY GENERAL FUND	-0.72%
COUNTY NON-GENERAL FUNDS	50.07%
SPECIAL DISTRICTS	5.45%
PACE	0.00%
SCHOOL FUNDS	<u>45.21%</u>

The pooled portfolio is comprised of three major classes of assets. As of December 31, 2023, agency notes made up 51%, medium term notes represented 19% and funds under management within the Local Area Investment Fund (LAIF), the California Asset Management Program (CAMP), Investment Trust of California (CalTRUST), and Five Star Bank completing the portfolio at 30%.

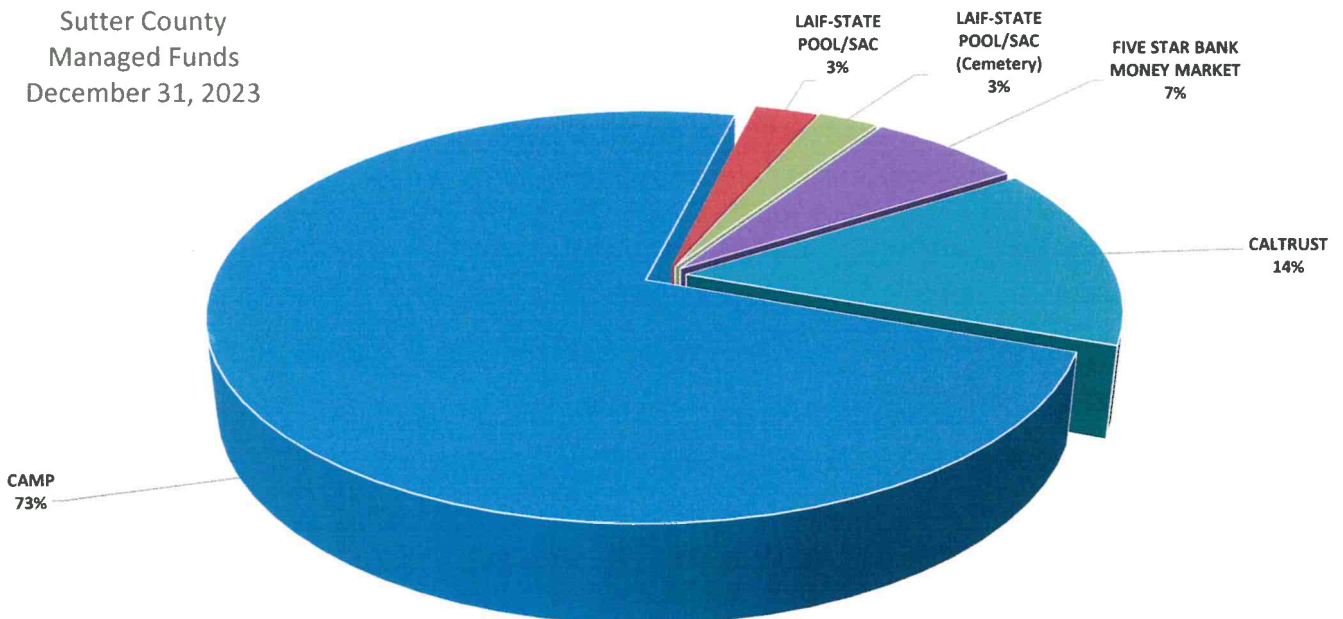
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The following charts provide a quick glance of the make-up of each category.

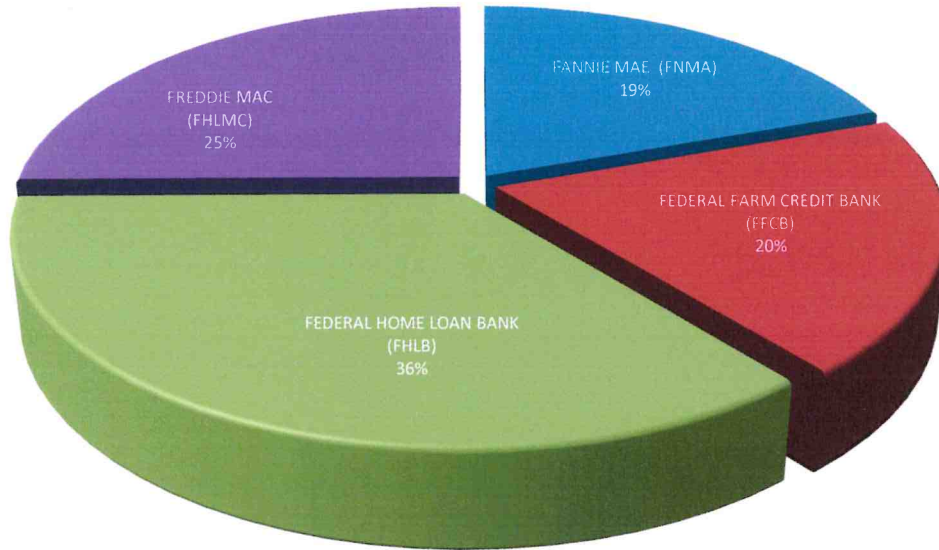
Sutter County
Investment Portfolio
Categories
December 31, 2023



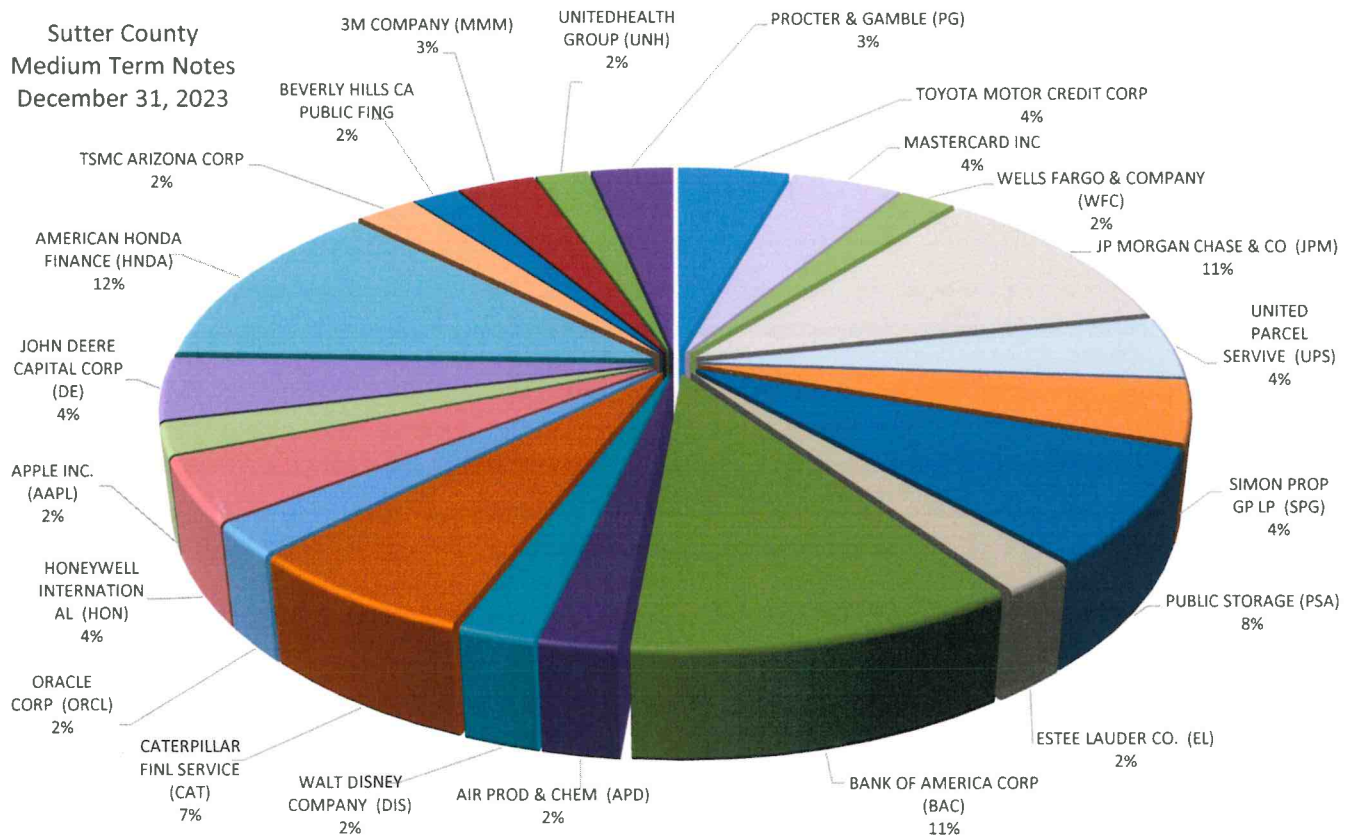
Sutter County
Managed Funds
December 31, 2023



Sutter County
Agency Notes
December 31, 2023

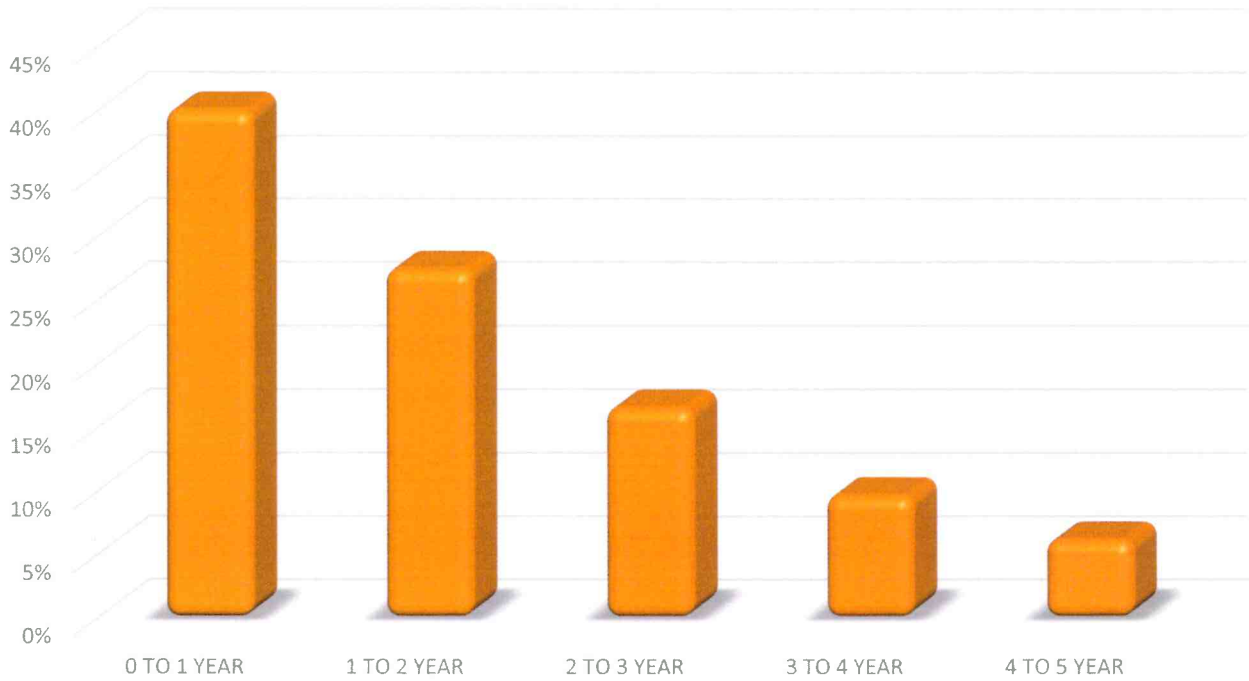


Sutter County
Medium Term Notes
December 31, 2023



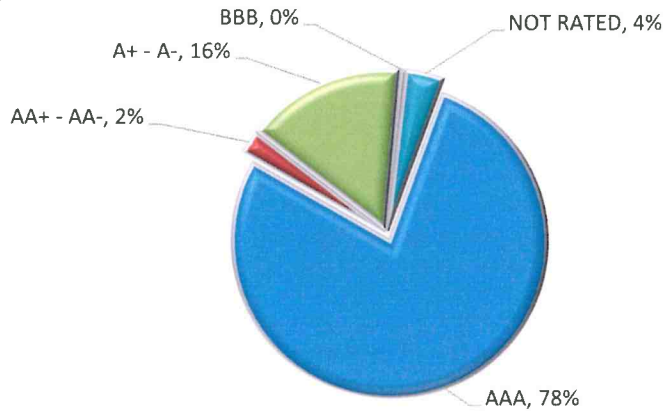
All investments conform to California Government Code §56301 with maturities of no more than five years.

Sutter County Pooled Portfolio Aging December 31, 2023



Investments in the pool must have a category rating of A or better at the time of purchase, as prescribed in the Sutter County Investment Policy, with the exception of LAIF, which is authorized in GC §16429.1-§16429.3.

Sutter County Pooled Portfolio Asset Ratings December 31, 2023



BOARD AGENDA ITEM: Select Superintendents Salary Committee

BOARD MEETING DATE: March 13, 2024

AGENDA ITEM SUBMITTED FOR:

- Action
- Reports/Presentation
- Information
- Public Hearing
- Other (specify)

PREPARED BY:

Karisa Williams

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:
Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.