



1st Interim Budget

Fiscal Year 2023-2024

Steve M. Tietjen, Ed.D
County Superintendent of Schools

Public Hearing
December 18, 2023

Merced County Board of Education

Steve M. Tietjen, Ed.D., County Superintendent of Schools

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2023-24 1st Interim Budget Report
Fiscal Year July 1, 2023 – June 30, 2024
Public Hearing December 18, 2023

2023-2024 1st Interim

Merced County Office of Education

December 18, 2023

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Action Requested:

1. It is requested the Board and Superintendent approve:
 - i. Form 01I-School Services General Fund Budget Revisions
 - ii. Form 09I-Charter School Fund Budget Revisions
 - iii. Form 11I- Adult Education Fund Budget Revisions
 - iv. Form 12I-Child Development Budget Revisions
 - v. Criteria & Standards Review, Form 01CSI.
2. It is requested the County Superintendent of Schools sign the Certification of Interim Report (CI).

Narrative of 2023-24 First Interim Report

Governor Newsom signed several bills, including Senate Bill (SB) - 101 Budget Act of 2023, on June 27, 2023 and Senate Bill (SB) 102 - Education Finance, on July 10, 2023, to enact the State Budget. In the Budget Summary it is stated “The Budget includes a balanced package of solutions to bridge an approximately \$31.7 billion shortfall while avoiding deep and damaging program cuts.” These solutions included fund shifts of \$9.3 billion of spending commitments from the General Fund to other funds, \$8.1 billion in General Fund spending reductions or pullbacks of previously approved spending, \$7.9 billion in delayed spending across multiple years, \$6.1 billion in internal borrowing from special fund balances not projected for programmatic purposes, \$340 million in reductions that will be restored in the January 2024 Governor’s Budget if there are sufficient resources to do so at that time.

On July 10, 2023, the Governor signed AB 102—Budget Bill Junior and Senate Bill (SB)114, the Education Trailer Bill.

The budget built upon several items that were included in the May Revision: a 8.22 percent Cost of Living Adjustment (COLA) to the Local Control Funding Formula (LCFF), creates the “LCFF Equity Multiplier” for LEAs (described below), reduces the Arts, Music, and Instructional Materials Discretionary Block Grant from \$3.6 billion to \$3.4 billion, reduces the Learning Recovery Emergency Block Grant funds by \$1.6 billion and includes intent language to restore \$378.6 million from the 2025-26 fiscal year to the 2027-28 fiscal year.

The Legislative Analyst Office (LAO) delayed their 2024-25 Fiscal Outlook report until December 8, 2023, due to the delays in calculating state revenues attributed to California State income tax deadlines. This year the report has three major takeaways: California faces a budget deficit of \$68 Billion; prior year revenue shortfall due to the state conforming to federal tax filing extensions; multiply tools for the Legislature to use to address the budget problem. A couple of these tools are similar to the tools in the Governor’s toolbox, including reserves to withdraw and one-time spending to pull back.

The LAO projects the Proposition 98 (Prop98) guarantee (minimum funding requirement for schools) across 2022-23, 2023-24, and 2024-25 will be \$18.8 billion lower than the estimates from June 2023. The total reduction in the

minimum funding requirement is \$9 billion in 2022-23, \$6.3 billion in 2023-24, and \$3.5 billion in 2024-25.

The LAO projects an estimated statutory COLA of 1.27% for 2024-25

The 2023-24 First Interim period, which ends on October 31, 2023, is the first official opportunity LEAs must present updates since budget adoption in June 2023.

The California State Budget, after two years of unprecedented General Fund revenue growth, faces a downturn in revenues driven by a declining stock market and persistently high inflation in 2022, rising interest rates, and job losses in high wage sectors; while the costs of learning loss, increased retirement benefit costs, and other goods and services continue to climb and compete for the same funding.

The Enacted State Budget preserves investments in public education. Some of the funds were directed to new programs(described below) and some of the funds were directed to standing programs such as LCFF and Special Education.

LCFF COLA is 8.22 percent for 2023-24 and the 2024-25 COLA was at 3.94 percent. The LAO projected in their December 2024-25 Fiscal Outlook report the COLA is estimated to be reduced to 1.27 percent.

Local Control Funding Formula (LCFF) -The Merced County Office of Education (MCOE) LCFF funding is under 19% of our total budgeted revenue. The COE LCFF provides for two grants. The first is a county operations grant for COE operations and countywide services. The second is an alternative education grant for programs operated by the COE to provide direct instructional services to students for which the county has responsibility. The students identified in law for this funding include juvenile courts, probation referred, and mandatory expelled.

Special Education - The Budget reflects the special education base rate to increase to \$887.40 per ADA.

Learning Recovery Emergency Block Grant – The 2022-23 State Budget also established the Learning Recovery Emergency Block Grant, totaling \$7.9

billion in one-time funds, to support academic learning recovery and staff and pupil social and emotional well-being. This funding is designated to be spent through the 2027-28 fiscal year. The 2023-24 State Budget reduces funding for the Learning Recovery Emergency Block Grant by \$1.1 billion, or approximately 14%, in the 2022-23 fiscal year. However, it is the intent of the legislature to restore these funds starting in fiscal year 2025-26, with an increase of \$378.7 million each year through the 2027-28 fiscal year.

Arts, Music, and Instructional Materials Discretionary Block Grant

The 2022-23 State Budget established the Arts, Music and Instructional Materials Discretionary Block Grant, totaling \$3.5 billion in one-time funds. This grant provides LEAs with funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture and development of diverse and culturally relevant book collections. The 2023-24 State Budget reduces this amount by \$200 million, or approximately 6%.

Equity Multiplier - The 2023-24 State Budget created a new program called the Local Control Funding Formula Equity Multiplier. Under this program, funding will be allocated to LEAs for schools meeting specific criteria: a prior year non-stability rate exceeding 25% and a prior year socioeconomically disadvantaged pupil rate exceeding 70%. The CDE will certify these allocations at the First Principal Apportionment.

Federal Revenue - The outlook of federal funding levels for 2023-24 is known but future years are still uncertain. We plan flat funding in on-going federal funding sources in subsequent budget years.

The 2024-25 State Budget proposal will be due on January 10, 2024. The LAO reports Prop98 Guarantee to be lower than reported at Enacted Budget. Their estimate of the minimum guarantee in 2023-24 is \$108.2 billion. Our second interim report will include details of the Governor's 2023-24 State Budget.

MCOE is committed to ensuring every student is a success. We are using one-time funds on the best one-time purchases to support our programs and students. Now, we have a balanced budget, and the day-to-day operations of our organization are serving the needs of today's students. We have invested one-time funds in one-time expenditures to support expanded learning

opportunities. On-going funds are being used to increase the number of well-prepared staff supporting our students and districts.

The following are adjustments to MCOE's operation budget since adoption of the 2023-24 fiscal year budget:

- \$13.5 million in additional beginning balances were posted, revenues were adjusted upward by \$8.5million, and expenditures were increased by \$15.4 million. Most of the program revenue increases, and corresponding expenditures are due to additional one-time Federal and State funding targeted toward expanded learning, in-person instruction and other ongoing funding for Early Education and Special Education. Included in MCOEs budgeted expenditures are over \$ 10.6 million dollars in one-time construction and deferred maintenance and repair expenditures.
- There was an increase to the beginning balance carried forward to 2023-24 in the general fund by about \$ 12.6 million compared to budget estimates. This balance consists of the required reserves, stores' inventory, revolving cash, Special Education, and other restricted and unrestricted funding which were not spent in the prior fiscal year.
- In 2018-19, the MCOE entered into an \$8M COP debt agreement spanning a 20-year repayment period. The 2023-24 debt payment of \$573K is covered with general fund dollars.
- The remaining difference consists of changes to various entitlements, grants, contracts, and implementation of the LCFF adjusted for current information based on changes in ADA or award amounts.
- The 2023-24 contract negotiations between the MCOE and the bargaining units representing Head Start staff have just begun. The parties have exchanged proposals. The California School Employees Association (CSEA) represents both the classified staff and the certificated staff. The classified staff are represented by CSEA Chapter #856-A. The certificated staff is represented by CSEA Chapter #856-B.

- Contract negotiations between California School Employees Association (CSEA), which represents classified staff, are settled for 2021-22, 2022-23 and 2023-24.
- Contract negotiations between MCOE and Merced County Office Teachers Association (MCOTA), which represent certificated staff, are settled for 2021-22, 2022-23 and 2023-24.
- The MCOE has adjusted program revenues and expenditures based on the latest information as of October 31, 2023. The main sources we relied on for interpretation of the 2023-24 Enacted State Budget were School Services (SSC), the California Association of School Business Officials (CASBO), Legislative Analyst Office (LAO) and the California Department of Education (CDE).

**Merced County Office of Education
Resource Summary
1st Interim
Fiscal Year 2023-2024**

12/4/2023

Operating Funds 01, 09, 11, 12

	Beg Balance	Revenue	Expense	End Balance
BOARD & SUPERINTENDANT				
Board & Superintendent	-	878,593	878,593	-
Communication Dept & Other	319,792	1,207,178	1,415,551	111,419
TOTAL	319,792	2,085,771	2,294,144	111,419
BUSINESS SERVICES & HR				
Internal Support		346,656	13,938,717	
-Indirect Charges			(12,858,217)	
Maintenance & Operations	1,066,219	1,320,808	5,858,395	
-M & O Allocations			(4,098,373)	
District Business Services		6,255,961	6,255,961	-
MCOE Other & Debt Service	9,523,501	1,884,892	2,864,487	8,437,066
TOTAL	10,589,719	9,808,317	11,960,970	8,437,066
EDUCATIONAL SERVICES				
After School Program ASES	67,051	6,035,316	6,027,855	74,512
Charter Schools	1,508,874	6,617,117	7,232,982	893,009
Juvenile Court & Community Schools	5,196,654	11,487,639	13,779,184	2,905,110
Adult Education	208,603	1,335,815	1,333,215	211,203
College & Career/ROP	2,379,441	7,503,456	7,900,907	1,981,990
District Support Services	880,263	1,559,443	1,834,053	605,653
ES Other Grants & Contracts	188,843	1,110,436	679,688	619,591
Outdoor Education (JLB)	836,276	2,631,955	3,126,338	341,893
Migrant Services	442,754	9,328,495	9,757,838	13,412
Continuous Improvement	49,155	6,299,225	6,258,314	90,066
Differentiated Assistance	890,628	(94,282)	-	796,346
Leadership and Systems	34,284	1,376,821	1,311,239	99,866
TOTAL	12,682,827	55,191,436	59,241,613	8,632,650
SPECIAL EDUCATION				
Special Education	7,061,421	45,393,296	48,310,330	4,144,387
SELPA	-	1,302,735	1,302,735	-
Transportation	-	7,320,901	7,320,901	-
Infant	947,499	5,075,720	5,535,338	487,881
Mental Health	507,390	1,414,958	1,341,241	581,107
Sp Ed Other Grants & Contracts	4,944,574	3,340,992	4,694,259	3,591,307
TOTAL	13,460,884	63,848,602	68,504,804	8,804,682
EARLY EDUCATION				
EESP	838,505	39,025,133	38,820,242	1,043,396
Family Resource Council	75,437	583,109	638,467	20,079
HEAD START	100,037	21,978,006	21,985,787	92,256
TOTAL	1,013,979	61,586,248	61,444,496	1,155,731
TOTAL MCOE	38,067,201	192,520,374	203,446,027	27,141,549

**Merced County Office of Education
Multi-Year Projection Assumptions
2023-2024 1st Interim Budget**

LCFF SOURCES Objects 8010-8099

2023-24 = LCFF Funding Model
2024-25 = LCFF Funding Model COLA 3.94%
2025-26 = LCFF Funding Model COLA 3.29%

FEDERAL REVENUES Objects 8100-8299

2023-24 = Budget
2024-25 = Adjusted for one-time Revenues
2025-26 = No Change

OTHER STATE REVENUES Objects 8300-8599

2023-24 = Budget
2024-25 = Adjusted for one-time Revenues
2025-26 = No Change

OTHER LOCAL REVENUES and FINANCING SOURCES Objects 8600-8799

2023-24 = Budget
2024-25 = Adjusted for one-time Revenues
2025-26 = No Change

CERTIFICATED SALARIES Objects 1000-1999

2023-24 = Budget
2024-25 = 3.0% Increase in step and column and changes through attrition
2025-26 = 2.0% Increase in step and column and changes through attrition

CLASSIFIED SALARIES Objects 2000-2999

2023-24 = Budget
2024-25 = 3.0% Increase in step and column and changes through attrition
2025-26 = 2.0% Increase in step and column and changes through attrition

EMPLOYEE BENEFITS Objects 3000-3999

Employee benefit cost are based on changes in salaries
2023-24 = PERS 26.68% ; STRS 19.10%
2024-25 = PERS 27.70% ; STRS 19.10%
2025-26 = PERS 28.30% ; STRS 19.10%

BOOKS AND SUPPLIES Objects 4000-4999

2023-24 = Budget
2024-25 = CPI 3.03% - Adjusted for one-time expenses
2025-26 = CPI 2.64% - Adjusted for one-time expenses

SERVICES, OTHER OPERATING EXPENSES Objects 5000-5999

2023-24 = Budget, 3.55% CPI
2024-25 = CPI 3.03% - Adjusted for one-time expenses
2025-26 = CPI 2.64% - Adjusted for one-time expenses

CAPITAL OUTLAY Objects 6000-6599

Planned expenditures

OTHER OUTGO/DIRECT and INDIRECT COSTS Objects 7300-7399

2023-24 = Budget
2024-25 = Adjusted for COP debt payment
2025-26 = Adjusted for COP debt payment

Percentages based on information from SSC's (School Services of California) Financial Projection Dartboard, version: Governor's 2023-24 Enacted State Budget, July 20, 2023

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G		G
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

2023-24 First Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
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	21,939,756.00	21,939,756.00	6,061,830.15	23,019,036.00	1,079,280.00	4.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,011,661.00	3,011,661.00	812,314.32	4,259,038.00	1,247,377.00	41.4%
4) Other Local Revenue		8600-8799	12,382,788.90	12,382,788.90	1,874,026.68	12,670,557.00	287,768.10	2.3%
5) TOTAL, REVENUES			37,334,205.90	37,334,205.90	8,748,171.15	39,948,631.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,100,562.00	8,100,562.00	2,372,610.69	7,703,133.00	397,429.00	4.9%
2) Classified Salaries		2000-2999	13,260,598.00	13,260,598.00	4,051,247.46	13,358,664.00	(98,066.00)	-0.7%
3) Employee Benefits		3000-3999	10,823,707.00	10,823,707.00	2,746,778.48	10,537,507.00	286,200.00	2.6%
4) Books and Supplies		4000-4999	1,926,975.00	1,926,975.00	751,280.42	2,107,444.00	(180,469.00)	-9.4%
5) Services and Other Operating Expenditures		5000-5999	8,259,927.00	8,259,927.00	2,950,368.21	11,543,239.49	(3,283,312.49)	-39.7%
6) Capital Outlay		6000-6999	2,423,051.00	2,423,051.00	352,041.14	2,579,480.00	(156,429.00)	-6.5%
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	(10,722,323.10)	(10,722,323.10)	(70,228.17)	(11,097,939.49)	375,616.39	-3.5%
9) TOTAL, EXPENDITURES			34,072,496.90	34,072,496.90	13,154,098.23	36,731,528.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,261,709.00	3,261,709.00	(4,405,927.08)	3,217,103.00		
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	(2,686,494.00)	(2,686,494.00)	(750,000.00)	(4,651,997.00)	(1,965,503.00)	73.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,686,494.00)	(2,686,494.00)	(750,000.00)	(4,651,997.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			575,215.00	575,215.00	(5,155,927.08)	(1,434,894.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,663,276.56	13,140,303.57		13,140,303.57	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)			8,663,276.56	13,140,303.57		13,140,303.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,663,276.56	13,140,303.57		13,140,303.57		
2) Ending Balance, June 30 (E + F1e)			9,238,491.56	13,715,518.57		11,705,409.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	62,252.34	62,252.34		62,658.01		
Prepaid Items		9713	20,694.00	20,694.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	6,638,827.22	11,115,854.23		8,935,334.56		
Safety	0000	9780	517,190.01					
Charter Oversight	0000	9780	8,355.97					
Differentiated Assistance	0000	9780	904,221.05					
ROP/Career Technology	0000	9780	174,710.78					
Court/Community School Expense	0000	9780	1,080,577.13					
Special Education Expense	0000	9780	38,781.40					
District Support Services	0000	9780	1,288,431.86					
Facilities	0000	9780	252,039.54					
Projected OPEB	0000	9780	350,000.00					
Merced City Project	0000	9780	350,000.00					
Thornington	0000	9780	810,000.00					
LCFF COLA Diff	0000	9780	5,819.00					
Educational Services Expenses-Supplies	1100	9780	161,694.81					
Special Education Expenses-Supplies	1100	9780	7,101.24					
Alternative Education Expenses-Supplies	1100	9780	689,904.43					
Safety	0000	9780		552,148.18				
Charter Oversight	0000	9780		99,291.44				
Differentiated Assistance	0000	9780		1,199,084.48				
ROP/Career Technology	0000	9780		377,523.95				
Court and Community School Expense	0000	9780		2,085,235.59				
District Support Services	0000	9780		1,044,743.07				
Facilities	0000	9780		500,000.00				
Projected OPEB Changes	0000	9780		300,000.00				
Special Education Expenses	0000	9780		1,462,890.53				
ADA Fluctuation	0000	9780		219,151.98				
Merced City Project	0000	9780		325,000.00				
Thornington Remodel	0000	9780		810,000.00				
LCFF COLA Diff	0000	9780		5,819.00				
Transportation	0000	9780		313,191.58				
ITS Capital Expenditures	0000	9780		300,000.00				
CGM Bear Lodge	0000	9780		750,000.00				
Educational Services Expenditures-Supplies	1100	9780		233,271.69				
Special Education Expenditures-Supplies	1100	9780		1,409.40				
Alternative Education Expenditures-Supplies	1100	9780		537,093.14				
Safety	0000	9780				552,148.18		
Charter Oversight	0000	9780				99,291.44		

2023-24 First Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
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)
Differentiated Assistance	0000	9780				796,346.48		
ROP/Career Technology	0000	9780				919,994.95		
Court/Community School Expense	0000	9780				1,700,679.59		
District Support Services	0000	9780				1,011,001.07		
Transportation	0000	9780				237,576.58		
Facilities	0000	9780				400,000.00		
Projected OPEB Changes	0000	9780				300,000.00		
Special Education Expenses	0000	9780				1,338,518.53		
ADA Fluctuation	0000	9780				243,866.31		
Merced City Project	0000	9780				325,000.00		
ITS Capital Expenditures	0000	9780				296,224.00		
Educational Services Expenditures-Supplies	1100	9780				273,884.89		
Special Education Expenditures-Supplies	1100	9780				1,409.40		
Alternative Education Expenditures-Supplies	1100	9780				439,393.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,490,778.00	2,490,778.00		2,681,477.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,674,769.00	11,674,769.00	3,288,966.00	11,666,699.00	(8,070.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	52,400.00	52,400.00	24,377.00	50,630.00	(1,770.00)	-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	113,357.00	113,357.00	0.00	116,344.00	2,987.00	2.6%
Timber Yield Tax		8022	18.00	18.00	0.00	7.00	(11.00)	-61.1%
Other Subventions/In-Lieu Taxes		8029	3,942.00	3,942.00	11,089.54	0.00	(3,942.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	13,510,269.00	13,510,269.00	1,007,085.30	15,259,594.00	1,749,325.00	12.9%
Unsecured Roll Taxes		8042	966,734.00	966,734.00	1,156,142.85	1,108,759.00	142,025.00	14.7%
Prior Years' Taxes		8043	26,683.00	26,683.00	3,418.99	34,538.00	7,855.00	29.4%
Supplemental Taxes		8044	435,685.00	435,685.00	142,135.58	519,679.00	83,994.00	19.3%
Education Revenue Augmentation Fund (ERAF)		8045	446,883.00	446,883.00	367,239.89	381,929.00	(64,954.00)	-14.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	950,032.00	950,032.00	61,375.00	787,445.00	(162,587.00)	-17.1%
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			28,180,772.00	28,180,772.00	6,061,830.15	29,925,624.00	1,744,852.00	6.2%
LCFF Transfers								
Unrestricted LCFF								

2023-24 First Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
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)
Transfers - Current Year	0000	8091	52,400.00	52,400.00	0.00	50,630.00	(1,770.00)	-3.4%
All Other LCFF Transfers - Current Year	All Other	8091	(52,400.00)	(52,400.00)	0.00	(50,630.00)	1,770.00	-3.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(6,241,016.00)	(6,241,016.00)	0.00	(6,906,588.00)	(665,572.00)	10.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,939,756.00	21,939,756.00	6,061,830.15	23,019,036.00	1,079,280.00	4.9%
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						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182,							
Other NCLB / Every Student Succeeds Act	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		

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)
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	133,329.00	115,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	204,432.00	204,432.00	42,462.82	213,991.00	9,559.00	4.7%
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	2,691,829.00	2,691,829.00	636,522.50	3,929,647.00	1,237,818.00	46.0%
TOTAL, OTHER STATE REVENUE			3,011,661.00	3,011,661.00	812,314.32	4,259,038.00	1,247,377.00	41.4%
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		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	40,000.00	40,000.00	28,694.31	41,000.00	1,000.00	2.5%
Leases and Rentals		8650	0.00	0.00	1,045.00	0.00	0.00	0.0%
Interest		8660	351,940.90	351,940.90	317,071.22	800,000.00	448,059.10	127.3%
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	3,794,187.00	3,794,187.00	305,411.00	3,987,797.00	193,610.00	5.1%

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)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	963,214.00	963,214.00	307,185.50	1,229,436.00	266,222.00	27.6%
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	1,415,443.00	1,415,443.00	398,199.65	828,037.00	(587,406.00)	-41.5%
Tuition		8710	5,818,004.00	5,818,004.00	516,420.00	5,784,287.00	(33,717.00)	-0.6%
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			12,382,788.90	12,382,788.90	1,874,026.68	12,670,557.00	287,768.10	2.3%
TOTAL, REVENUES			37,334,205.90	37,334,205.90	8,748,171.15	39,948,631.00	2,614,425.10	7.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,132,339.00	3,132,339.00	845,468.97	2,686,415.00	445,924.00	14.2%
Certificated Pupil Support Salaries		1200	137,707.00	137,707.00	35,323.26	124,297.00	13,410.00	9.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,708,515.00	4,708,515.00	1,491,818.46	4,770,421.00	(61,906.00)	-1.3%
Other Certificated Salaries		1900	122,001.00	122,001.00	0.00	122,000.00	1.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,100,562.00	8,100,562.00	2,372,610.69	7,703,133.00	397,429.00	4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	153,992.00	153,992.00	30,595.37	121,382.00	32,610.00	21.2%
Classified Support Salaries		2200	2,682,138.00	2,682,138.00	858,053.65	2,765,122.00	(82,984.00)	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	4,466,821.00	4,466,821.00	1,367,874.85	4,681,369.00	(214,548.00)	-4.8%
Clerical, Technical and Office Salaries		2400	5,900,901.00	5,900,901.00	1,772,829.63	5,702,299.00	198,602.00	3.4%
Other Classified Salaries		2900	56,746.00	56,746.00	21,893.96	88,492.00	(31,746.00)	-55.9%
TOTAL, CLASSIFIED SALARIES			13,260,598.00	13,260,598.00	4,051,247.46	13,358,664.00	(98,066.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,532,501.00	1,532,501.00	430,033.89	1,448,669.00	83,832.00	5.5%
PERS		3201-3202	3,543,393.00	3,543,393.00	1,065,225.87	3,546,375.00	(2,982.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	1,128,710.00	1,128,710.00	338,526.67	1,110,718.00	17,992.00	1.6%
Health and Welfare Benefits		3401-3402	3,612,006.00	3,612,006.00	611,155.56	3,512,015.00	99,991.00	2.8%
Unemployment Insurance		3501-3502	12,821.00	12,821.00	27,403.89	10,363.00	2,458.00	19.2%
Workers' Compensation		3601-3602	726,662.00	726,662.00	194,891.71	647,927.00	78,735.00	10.8%

2023-24 First Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
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)
OPEB, Allocated		3701-3702	256,036.00	256,036.00	74,778.27	251,340.00	4,696.00	1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,578.00	11,578.00	4,762.62	10,100.00	1,478.00	12.8%
TOTAL, EMPLOYEE BENEFITS			10,823,707.00	10,823,707.00	2,746,778.48	10,537,507.00	286,200.00	2.6%
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	79,878.00	79,878.00	19,420.04	88,993.00	(9,115.00)	-11.4%
Materials and Supplies		4300	1,380,401.00	1,380,401.00	582,186.17	1,488,743.00	(108,342.00)	-7.8%
Noncapitalized Equipment		4400	466,696.00	466,696.00	149,674.21	529,708.00	(63,012.00)	-13.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,926,975.00	1,926,975.00	751,280.42	2,107,444.00	(180,469.00)	-9.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,492,273.00	6,492,273.00	52,854.50	6,755,748.00	(263,475.00)	-4.1%
Travel and Conferences		5200	333,287.00	333,287.00	100,921.59	312,720.00	20,567.00	6.2%
Dues and Memberships		5300	74,327.00	74,327.00	83,994.00	91,547.00	(17,220.00)	-23.2%
Insurance		5400-5450	494,232.00	494,232.00	518,451.96	494,232.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,173,301.00	1,173,301.00	579,501.32	1,173,301.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	754,365.00	754,365.00	315,014.39	764,365.00	(10,000.00)	-1.3%
Transfers of Direct Costs		5710	(2,568,320.00)	(2,568,320.00)	(89,079.70)	(2,845,595.00)	277,275.00	-10.8%
Transfers of Direct Costs - Interfund		5750	(2,673,898.00)	(2,673,898.00)	(52,222.15)	(2,395,252.00)	(278,646.00)	10.4%
Professional/Consulting Services and Operating Expenditures		5800	3,754,989.00	3,754,989.00	1,320,244.66	6,767,906.49	(3,012,917.49)	-80.2%
Communications		5900	425,371.00	425,371.00	120,687.64	424,267.00	1,104.00	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,259,927.00	8,259,927.00	2,950,368.21	11,543,239.49	(3,283,312.49)	-39.7%
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	1,740,800.00	1,740,800.00	346,265.16	1,740,800.00	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	682,251.00	682,251.00	5,775.98	838,680.00	(156,429.00)	-22.9%
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			2,423,051.00	2,423,051.00	352,041.14	2,579,480.00	(156,429.00)	-6.5%
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	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%

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	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	(6,137,772.00)	(6,137,772.00)	(1,260.15)	(6,173,739.66)	35,967.66	-0.6%
Transfers of Indirect Costs - Interfund		7350	(4,584,551.10)	(4,584,551.10)	(68,968.02)	(4,924,199.83)	339,648.73	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,722,323.10)	(10,722,323.10)	(70,228.17)	(11,097,939.49)	375,616.39	-3.5%
TOTAL, EXPENDITURES			34,072,496.90	34,072,496.90	13,154,098.23	36,731,528.00	(2,659,031.10)	-7.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	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								
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%

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 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	(3,264,344.00)	(3,264,344.00)	(750,000.00)	(4,651,997.00)	(1,387,653.00)	42.5%
Contributions from Restricted Revenues		8990	577,850.00	577,850.00	0.00	0.00	(577,850.00)	-100.0%
(e) TOTAL, CONTRIBUTIONS			(2,686,494.00)	(2,686,494.00)	(750,000.00)	(4,651,997.00)	(1,965,503.00)	73.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,686,494.00)	(2,686,494.00)	(750,000.00)	(4,651,997.00)	(1,965,503.00)	73.2%

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	6,241,016.00	6,241,016.00	0.00	6,906,588.00	665,572.00	10.7%
2) Federal Revenue		8100-8299	22,982,609.00	22,982,609.00	2,637,982.36	17,702,345.00	(5,280,264.00)	-23.0%
3) Other State Revenue		8300-8599	32,804,922.00	32,804,922.00	8,156,748.83	37,384,503.00	4,579,581.00	14.0%
4) Other Local Revenue		8600-8799	21,661,379.00	21,661,379.00	4,912,369.93	21,622,236.00	(39,143.00)	-0.2%
5) TOTAL, REVENUES			83,689,926.00	83,689,926.00	15,707,101.12	83,615,672.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,182,186.00	20,182,186.00	5,083,646.13	20,124,020.00	58,166.00	0.3%
2) Classified Salaries		2000-2999	24,449,605.00	24,449,605.00	6,125,578.93	24,348,828.00	100,777.00	0.4%
3) Employee Benefits		3000-3999	22,668,172.00	22,668,172.00	4,999,511.83	22,575,196.00	92,976.00	0.4%
4) Books and Supplies		4000-4999	4,034,440.13	4,034,440.13	716,332.25	4,059,855.62	(25,415.49)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	10,312,802.00	10,312,802.00	2,138,892.53	12,851,770.70	(2,538,968.70)	-24.6%
6) Capital Outlay		6000-6999	1,942,419.86	1,942,419.86	1,353,277.95	6,469,904.98	(4,527,485.12)	-233.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	738,958.00	738,958.00	447,546.66	738,958.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,137,772.00	6,137,772.00	1,260.15	6,173,739.66	(35,967.66)	-0.6%
9) TOTAL, EXPENDITURES			90,466,354.99	90,466,354.99	20,866,046.43	97,342,272.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,776,428.99)	(6,776,428.99)	(5,158,945.31)	(13,726,600.96)		
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	2,686,494.00	2,686,494.00	750,000.00	4,651,997.00	1,965,503.00	73.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,686,494.00	2,686,494.00	750,000.00	4,651,997.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,089,934.99)	(4,089,934.99)	(4,408,945.31)	(9,074,603.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,089,642.58	22,271,198.54		22,271,198.54	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)			14,089,642.58	22,271,198.54		22,271,198.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,089,642.58	22,271,198.54		22,271,198.54		
2) Ending Balance, June 30 (E + F1e)			9,999,707.59	18,181,263.55		13,196,594.58		
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		

2023-24 First Interim
County School Service Fund
Restricted (Resources 2000-9999)
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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,999,707.59	18,181,263.55		13,196,594.58		
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	0.00	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	6,241,016.00	6,241,016.00	0.00	6,906,588.00	665,572.00	10.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,241,016.00	6,241,016.00	0.00	6,906,588.00	665,572.00	10.7%

2023-24 First Interim
County School Service Fund
Restricted (Resources 2000-9999)
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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,560,358.00	2,560,358.00	0.00	2,560,358.00	0.00	0.0%
Special Education Discretionary Grants		8182	504,882.00	504,882.00	0.00	273,559.00	(231,323.00)	-45.8%
Child Nutrition Programs		8220	57,000.00	57,000.00	10,107.61	57,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	125,170.00	125,170.00	0.00	125,170.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	450,330.00	450,330.00	228,540.00	391,462.00	(58,868.00)	-13.1%
Title I, Part D, Local Delinquent Programs	3025	8290	257,184.00	257,184.00	82,312.56	348,303.00	91,119.00	35.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	46,277.00	46,277.00	14,090.00	45,690.00	(587.00)	-1.3%
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	49,063.00	49,063.00	143,021.00	47,718.00	(1,345.00)	-2.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,416,940.00	10,416,940.00	207,659.75	10,116,531.00	(300,409.00)	-2.9%
Career and Technical Education	3500-3599	8290	40,301.00	40,301.00	35,828.24	46,882.00	6,581.00	16.3%
All Other Federal Revenue	All Other	8290	8,475,104.00	8,475,104.00	1,916,423.20	3,689,672.00	(4,785,432.00)	-56.5%
TOTAL, FEDERAL REVENUE			22,982,609.00	22,982,609.00	2,637,982.36	17,702,345.00	(5,280,264.00)	-23.0%
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	23,968,281.00	23,968,281.00	5,413,100.00	23,921,592.00	(46,689.00)	-0.2%
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	1,780,830.00	1,780,830.00	528,112.00	1,780,830.00	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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	80,570.00	80,570.00	45,671.75	96,043.00	15,473.00	19.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	106,471.00	106,471.00	12,541.98	5,653,791.00	5,547,320.00	5,210.2%
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	59,945.00	59,945.00	305,611.96	146,000.00	86,055.00	143.6%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	100,000.00	100,000.00	0.00	127,119.00	27,119.00	27.1%
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	6,695,825.00	6,695,825.00	1,851,711.14	5,646,128.00	(1,049,697.00)	-15.7%
TOTAL, OTHER STATE REVENUE			32,804,922.00	32,804,922.00	8,156,748.83	37,384,503.00	4,579,581.00	14.0%
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	150,803.00	150,803.00	0.00	150,803.00	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	87,095.00	87,095.00	13,501.58	112,990.00	25,895.00	29.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	492.00	492.00	0.00	492.00	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	3,160,800.00	3,160,800.00	426,767.68	2,727,220.00	(433,580.00)	-13.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	836,875.00	836,875.00	72,331.50	747,092.00	(89,783.00)	-10.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,578,688.00	5,578,688.00	1,327,279.17	5,180,045.00	(398,643.00)	-7.1%
Tuition		8710	11,846,626.00	11,846,626.00	3,072,490.00	12,703,594.00	856,968.00	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			21,661,379.00	21,661,379.00	4,912,369.93	21,622,236.00	(39,143.00)	-0.2%
TOTAL, REVENUES			83,689,926.00	83,689,926.00	15,707,101.12	83,615,672.00	(74,254.00)	-0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,776,937.00	13,776,937.00	3,199,686.21	14,039,018.00	(262,081.00)	-1.9%
Certificated Pupil Support Salaries		1200	3,044,323.00	3,044,323.00	770,281.76	2,804,067.00	240,256.00	7.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,247,107.00	3,247,107.00	1,076,731.00	3,167,094.00	80,013.00	2.5%
Other Certificated Salaries		1900	113,819.00	113,819.00	36,947.16	113,841.00	(22.00)	0.0%
TOTAL, CERTIFICATED SALARIES			20,182,186.00	20,182,186.00	5,083,646.13	20,124,020.00	58,166.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,559,359.00	12,559,359.00	2,737,313.29	12,597,347.00	(37,988.00)	-0.3%
Classified Support Salaries		2200	5,499,345.00	5,499,345.00	1,447,484.13	5,415,750.00	83,595.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	2,838,876.00	2,838,876.00	895,625.69	2,867,180.00	(28,304.00)	-1.0%
Clerical, Technical and Office Salaries		2400	1,904,378.00	1,904,378.00	619,154.65	1,832,211.00	72,167.00	3.8%
Other Classified Salaries		2900	1,647,647.00	1,647,647.00	426,001.17	1,636,340.00	11,307.00	0.7%
TOTAL, CLASSIFIED SALARIES			24,449,605.00	24,449,605.00	6,125,578.93	24,348,828.00	100,777.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,708,378.00	3,708,378.00	795,962.51	3,721,803.00	(13,425.00)	-0.4%
PERS		3201-3202	5,808,223.00	5,808,223.00	1,685,688.72	5,732,696.00	75,527.00	1.3%
OASDI/Medicare/Alternative		3301-3302	2,118,418.00	2,118,418.00	573,389.28	2,101,994.00	16,424.00	0.8%
Health and Welfare Benefits		3401-3402	8,962,822.00	8,962,822.00	1,464,785.44	9,005,904.00	(43,082.00)	-0.5%
Unemployment Insurance		3501-3502	27,444.00	27,444.00	5,560.98	23,239.00	4,205.00	15.3%
Workers' Compensation		3601-3602	1,516,252.00	1,516,252.00	340,487.46	1,465,642.00	50,610.00	3.3%
OPEB, Allocated		3701-3702	526,635.00	526,635.00	129,952.22	523,613.00	3,022.00	0.6%
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	3,685.22	305.00	(305.00)	New
TOTAL, EMPLOYEE BENEFITS			22,668,172.00	22,668,172.00	4,999,511.83	22,575,196.00	92,976.00	0.4%

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)
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	57,660.00	57,660.00	5,080.33	54,856.00	2,804.00	4.9%
Materials and Supplies		4300	3,125,754.13	3,125,754.13	515,841.59	3,066,520.13	59,234.00	1.9%
Noncapitalized Equipment		4400	689,217.00	689,217.00	165,752.42	766,419.00	(77,202.00)	-11.2%
Food		4700	161,809.00	161,809.00	29,657.91	172,060.49	(10,251.49)	-6.3%
TOTAL, BOOKS AND SUPPLIES			4,034,440.13	4,034,440.13	716,332.25	4,059,855.62	(25,415.49)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,632,201.00	2,632,201.00	335,786.58	3,733,584.00	(1,101,383.00)	-41.8%
Travel and Conferences		5200	631,398.00	631,398.00	125,345.91	633,975.00	(2,577.00)	-0.4%
Dues and Memberships		5300	6,145.00	6,145.00	3,430.88	6,145.00	0.00	0.0%
Insurance		5400-5450	83,827.00	83,827.00	3,380.00	87,207.00	(3,380.00)	-4.0%
Operations and Housekeeping Services		5500	107,606.00	107,606.00	25,119.64	107,988.00	(382.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474,068.00	474,068.00	66,627.42	485,407.00	(11,339.00)	-2.4%
Transfers of Direct Costs		5710	2,568,320.00	2,568,320.00	89,079.70	2,845,595.00	(277,275.00)	-10.8%
Transfers of Direct Costs - Interfund		5750	(16,743.00)	(16,743.00)	(7,969.45)	(22,300.00)	5,557.00	-33.2%
Professional/Consulting Services and Operating Expenditures		5800	3,741,574.00	3,741,574.00	1,435,106.86	4,885,832.70	(1,144,258.70)	-30.6%
Communications		5900	84,406.00	84,406.00	62,984.99	88,337.00	(3,931.00)	-4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,312,802.00	10,312,802.00	2,138,892.53	12,851,770.70	(2,538,968.70)	-24.6%
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	1,595,755.86	1,595,755.86	1,148,051.89	5,590,518.98	(3,994,763.12)	-250.3%
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	346,664.00	346,664.00	205,226.06	879,386.00	(532,722.00)	-153.7%
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			1,942,419.86	1,942,419.86	1,353,277.95	6,469,904.98	(4,527,485.12)	-233.1%
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	40,000.00	40,000.00	0.00	40,000.00	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	125,170.00	125,170.00	2,552.90	125,170.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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Restricted (Resources 2000-9999)
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)
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	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	263,788.00	263,788.00	134,993.76	263,788.00	0.00	0.0%
Other Debt Service - Principal		7439	310,000.00	310,000.00	310,000.00	310,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			738,958.00	738,958.00	447,546.66	738,958.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,137,772.00	6,137,772.00	1,260.15	6,173,739.66	(35,967.66)	-0.6%
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			6,137,772.00	6,137,772.00	1,260.15	6,173,739.66	(35,967.66)	-0.6%
TOTAL, EXPENDITURES			90,466,354.99	90,466,354.99	20,866,046.43	97,342,272.96	(6,875,917.97)	-7.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	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								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
County School Service Fund
Restricted (Resources 2000-9999)
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)
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	3,264,344.00	3,264,344.00	750,000.00	4,651,997.00	1,387,653.00	42.5%
Contributions from Restricted Revenues		8990	(577,850.00)	(577,850.00)	0.00	0.00	577,850.00	-100.0%
(e) TOTAL, CONTRIBUTIONS			2,686,494.00	2,686,494.00	750,000.00	4,651,997.00	1,965,503.00	73.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,686,494.00	2,686,494.00	750,000.00	4,651,997.00	(1,965,503.00)	-73.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,180,772.00	28,180,772.00	6,061,830.15	29,925,624.00	1,744,852.00	6.2%
2) Federal Revenue		8100-8299	22,982,609.00	22,982,609.00	2,637,982.36	17,702,345.00	(5,280,264.00)	-23.0%
3) Other State Revenue		8300-8599	35,816,583.00	35,816,583.00	8,969,063.15	41,643,541.00	5,826,958.00	16.3%
4) Other Local Revenue		8600-8799	34,044,167.90	34,044,167.90	6,786,396.61	34,292,793.00	248,625.10	0.7%
5) TOTAL, REVENUES			121,024,131.90	121,024,131.90	24,455,272.27	123,564,303.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	28,282,748.00	28,282,748.00	7,456,256.82	27,827,153.00	455,595.00	1.6%
2) Classified Salaries		2000-2999	37,710,203.00	37,710,203.00	10,176,826.39	37,707,492.00	2,711.00	0.0%
3) Employee Benefits		3000-3999	33,491,879.00	33,491,879.00	7,746,290.31	33,112,703.00	379,176.00	1.1%
4) Books and Supplies		4000-4999	5,961,415.13	5,961,415.13	1,467,612.67	6,167,299.62	(205,884.49)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	18,572,729.00	18,572,729.00	5,089,260.74	24,395,010.19	(5,822,281.19)	-31.3%
6) Capital Outlay		6000-6999	4,365,470.86	4,365,470.86	1,705,319.09	9,049,384.98	(4,683,914.12)	-107.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	738,958.00	738,958.00	447,546.66	738,958.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,584,551.10)	(4,584,551.10)	(68,968.02)	(4,924,199.83)	339,648.73	-7.4%
9) TOTAL, EXPENDITURES			124,538,851.89	124,538,851.89	34,020,144.66	134,073,800.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,514,719.99)	(3,514,719.99)	(9,564,872.39)	(10,509,497.96)		
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)			(3,514,719.99)	(3,514,719.99)	(9,564,872.39)	(10,509,497.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,752,919.14	35,411,502.11		35,411,502.11	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)			22,752,919.14	35,411,502.11		35,411,502.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,752,919.14	35,411,502.11		35,411,502.11		
2) Ending Balance, June 30 (E + F1e)			19,238,199.15	31,896,782.12		24,902,004.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	62,252.34	62,252.34		62,658.01		
Prepaid Items		9713	20,694.00	20,694.00		0.00		

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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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,999,707.59	18,181,263.55		13,196,594.58		
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	6,638,827.22	11,115,854.23		8,935,334.56		
Safety	0000	9780	517,190.01					
Charter Oversight	0000	9780	8,355.97					
Differentiated Assistance	0000	9780	904,221.05					
ROP/Career Technology	0000	9780	174,710.78					
Court/Community School Expense	0000	9780	1,080,577.13					
Special Education Expense	0000	9780	38,781.40					
District Support Services	0000	9780	1,288,431.86					
Facilities	0000	9780	252,039.54					
Projected OPEB	0000	9780	350,000.00					
Merced City Project	0000	9780	350,000.00					
Thorington	0000	9780	810,000.00					
LCFF COLA Diff	0000	9780	5,819.00					
Educational Services Expenses-Supplies	1100	9780	161,694.81					
Special Education Expenses-Supplies	1100	9780	7,101.24					
Alternative Education Expenses-Supplies	1100	9780	689,904.43					
Safety	0000	9780		552,148.18				
Charter Oversight	0000	9780		99,291.44				
Differentiated Assistance	0000	9780		1,199,084.48				
ROP/Career Technology	0000	9780		377,523.95				
Court and Community School Expense	0000	9780		2,085,235.59				
District Support Services	0000	9780		1,044,743.07				
Facilities	0000	9780		500,000.00				
Projected OPEB Changes	0000	9780		300,000.00				
Special Education Expenses	0000	9780		1,462,890.53				
ADA Fluctuation	0000	9780		219,151.98				
Merced City Project	0000	9780		325,000.00				
Thorington Remodel	0000	9780		810,000.00				
LCFF COLA Diff	0000	9780		5,819.00				
Transportation	0000	9780		313,191.58				
ITS Capital Expenditures	0000	9780		300,000.00				
CGM Bear Lodge	0000	9780		750,000.00				
Educational Services Expenditures-Supplies	1100	9780		233,271.89				
Special Education Expenditures-Supplies	1100	9780		1,409.40				
Alternative Education Expenditures-Supplies	1100	9780		537,093.14				
Safety	0000	9780				552,148.18		
Charter Oversight	0000	9780				99,291.44		

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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)
Differentiated Assistance	0000	9780				796,346.48		
ROP/Career Technology	0000	9780				919,994.95		
Court/Community School Expense	0000	9780				1,700,679.59		
District Support Services	0000	9780				1,011,001.07		
Transportation	0000	9780				237,576.58		
Facilities	0000	9780				400,000.00		
Projected OPEB Changes	0000	9780				300,000.00		
Special Education Expenses	0000	9780				1,338,518.53		
ADA Fluctuation	0000	9780				243,866.31		
Merced City Project	0000	9780				325,000.00		
ITS Capital Expenditures	0000	9780				296,224.00		
Educational Services Expenditures-Supplies	1100	9780				273,884.89		
Special Education Expenditures-Supplies	1100	9780				1,409.40		
Alternative Education Expenditures-Supplies	1100	9780				439,393.14		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,490,778.00	2,490,778.00		2,681,477.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,674,769.00	11,674,769.00	3,288,966.00	11,666,699.00	(8,070.00)	-0.1%
Education Protection Account State Aid - Current Year		8012	52,400.00	52,400.00	24,377.00	50,630.00	(1,770.00)	-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	113,357.00	113,357.00	0.00	116,344.00	2,987.00	2.6%
Timber Yield Tax		8022	18.00	18.00	0.00	7.00	(11.00)	-61.1%
Other Subventions/In-Lieu Taxes		8029	3,942.00	3,942.00	11,089.54	0.00	(3,942.00)	-100.0%
County & District Taxes								
Secured Roll Taxes		8041	13,510,269.00	13,510,269.00	1,007,085.30	15,259,594.00	1,749,325.00	12.9%
Unsecured Roll Taxes		8042	966,734.00	966,734.00	1,156,142.85	1,108,759.00	142,025.00	14.7%
Prior Years' Taxes		8043	26,683.00	26,683.00	3,418.99	34,538.00	7,855.00	29.4%
Supplemental Taxes		8044	435,685.00	435,685.00	142,135.58	519,679.00	83,994.00	19.3%
Education Revenue Augmentation Fund (ERAF)		8045	446,883.00	446,883.00	367,239.89	381,929.00	(64,954.00)	-14.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	950,032.00	950,032.00	61,375.00	787,445.00	(162,587.00)	-17.1%
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			28,180,772.00	28,180,772.00	6,061,830.15	29,925,624.00	1,744,852.00	6.2%
LCFF Transfers								
Unrestricted LCFF								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers - Current Year	0000	8091	52,400.00	52,400.00	0.00	50,630.00	(1,770.00)	-3.4%
All Other LCFF Transfers - Current Year	All Other	8091	(52,400.00)	(52,400.00)	0.00	(50,630.00)	1,770.00	-3.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			28,180,772.00	28,180,772.00	6,061,830.15	29,925,624.00	1,744,852.00	6.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,560,358.00	2,560,358.00	0.00	2,560,358.00	0.00	0.0%
Special Education Discretionary Grants		8182	504,882.00	504,882.00	0.00	273,559.00	(231,323.00)	-45.8%
Child Nutrition Programs		8220	57,000.00	57,000.00	10,107.61	57,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	125,170.00	125,170.00	0.00	125,170.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	450,330.00	450,330.00	228,540.00	391,462.00	(58,868.00)	-13.1%
Title I, Part D, Local Delinquent Programs	3025	8290	257,184.00	257,184.00	82,312.56	348,303.00	91,119.00	35.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	46,277.00	46,277.00	14,090.00	45,690.00	(587.00)	-1.3%
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	49,063.00	49,063.00	143,021.00	47,718.00	(1,345.00)	-2.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,416,940.00	10,416,940.00	207,659.75	10,116,531.00	(300,409.00)	-2.9%
Career and Technical Education	3500-3599	8290	40,301.00	40,301.00	35,828.24	46,882.00	6,581.00	16.3%
All Other Federal Revenue	All Other	8290	8,475,104.00	8,475,104.00	1,916,423.20	3,689,672.00	(4,785,432.00)	-56.5%
TOTAL, FEDERAL REVENUE			22,982,609.00	22,982,609.00	2,637,982.36	17,702,345.00	(5,280,264.00)	-23.0%
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	23,968,281.00	23,968,281.00	5,413,100.00	23,921,592.00	(46,689.00)	-0.2%
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	1,780,830.00	1,780,830.00	528,112.00	1,780,830.00	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	13,000.00	13,000.00	0.00	13,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	133,329.00	115,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	285,002.00	285,002.00	88,134.57	310,034.00	25,032.00	8.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	106,471.00	106,471.00	12,541.98	5,653,791.00	5,547,320.00	5,210.2%
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	59,945.00	59,945.00	305,611.96	146,000.00	86,055.00	143.6%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	100,000.00	100,000.00	0.00	127,119.00	27,119.00	27.1%
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	9,387,654.00	9,387,654.00	2,488,233.64	9,575,775.00	188,121.00	2.0%
TOTAL, OTHER STATE REVENUE			35,816,583.00	35,816,583.00	8,969,063.15	41,643,541.00	5,826,958.00	16.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
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	150,803.00	150,803.00	0.00	150,803.00	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	127,095.00	127,095.00	42,195.89	153,990.00	26,895.00	21.2%
Leases and Rentals		8650	0.00	0.00	1,045.00	0.00	0.00	0.0%
Interest		8660	352,432.90	352,432.90	317,071.22	800,492.00	448,059.10	127.1%
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	6,954,987.00	6,954,987.00	732,178.68	6,715,017.00	(239,970.00)	-3.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,800,089.00	1,800,089.00	379,517.00	1,976,528.00	176,439.00	9.8%
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	6,994,131.00	6,994,131.00	1,725,478.82	6,008,082.00	(986,049.00)	-14.1%
Tuition		8710	17,664,630.00	17,664,630.00	3,588,910.00	18,487,881.00	823,251.00	4.7%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			34,044,167.90	34,044,167.90	6,786,396.61	34,292,793.00	248,625.10	0.7%
TOTAL, REVENUES			121,024,131.90	121,024,131.90	24,455,272.27	123,564,303.00	2,540,171.10	2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	16,909,276.00	16,909,276.00	4,045,155.18	16,725,433.00	183,843.00	1.1%
Certificated Pupil Support Salaries		1200	3,182,030.00	3,182,030.00	805,605.02	2,928,364.00	253,666.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,955,622.00	7,955,622.00	2,568,549.46	7,937,515.00	18,107.00	0.2%
Other Certificated Salaries		1900	235,820.00	235,820.00	36,947.16	235,841.00	(21.00)	0.0%
TOTAL, CERTIFICATED SALARIES			28,282,748.00	28,282,748.00	7,456,256.82	27,827,153.00	455,595.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,713,351.00	12,713,351.00	2,767,908.66	12,718,729.00	(5,378.00)	0.0%
Classified Support Salaries		2200	8,181,483.00	8,181,483.00	2,305,537.78	8,180,872.00	611.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,305,697.00	7,305,697.00	2,263,500.54	7,548,549.00	(242,852.00)	-3.3%
Clerical, Technical and Office Salaries		2400	7,805,279.00	7,805,279.00	2,391,984.28	7,534,510.00	270,769.00	3.5%
Other Classified Salaries		2900	1,704,393.00	1,704,393.00	447,895.13	1,724,832.00	(20,439.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			37,710,203.00	37,710,203.00	10,176,826.39	37,707,492.00	2,711.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,240,879.00	5,240,879.00	1,225,996.40	5,170,472.00	70,407.00	1.3%
PERS		3201-3202	9,351,616.00	9,351,616.00	2,750,914.59	9,279,071.00	72,545.00	0.8%
OASDI/Medicare/Alternative		3301-3302	3,247,128.00	3,247,128.00	911,915.95	3,212,712.00	34,416.00	1.1%
Health and Welfare Benefits		3401-3402	12,574,828.00	12,574,828.00	2,075,941.00	12,517,919.00	56,909.00	0.5%
Unemployment Insurance		3501-3502	40,265.00	40,265.00	32,964.87	33,602.00	6,663.00	16.5%
Workers' Compensation		3601-3602	2,242,914.00	2,242,914.00	535,379.17	2,113,569.00	129,345.00	5.8%

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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)
OPEB, Allocated		3701-3702	782,671.00	782,671.00	204,730.49	774,953.00	7,718.00	1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	11,578.00	11,578.00	8,447.84	10,405.00	1,173.00	10.1%
TOTAL, EMPLOYEE BENEFITS			33,491,879.00	33,491,879.00	7,746,290.31	33,112,703.00	379,176.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curriculum Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	137,538.00	137,538.00	24,500.37	143,849.00	(6,311.00)	-4.6%
Materials and Supplies		4300	4,506,155.13	4,506,155.13	1,098,027.76	4,555,263.13	(49,108.00)	-1.1%
Noncapitalized Equipment		4400	1,155,913.00	1,155,913.00	315,426.63	1,296,127.00	(140,214.00)	-12.1%
Food		4700	161,809.00	161,809.00	29,657.91	172,060.49	(10,251.49)	-6.3%
TOTAL, BOOKS AND SUPPLIES			5,961,415.13	5,961,415.13	1,467,612.67	6,167,299.62	(205,884.49)	-3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,124,474.00	9,124,474.00	388,641.08	10,489,332.00	(1,364,858.00)	-15.0%
Travel and Conferences		5200	964,685.00	964,685.00	226,267.50	946,685.00	17,990.00	1.9%
Dues and Memberships		5300	80,472.00	80,472.00	87,424.88	97,692.00	(17,220.00)	-21.4%
Insurance		5400-5450	578,059.00	578,059.00	521,831.96	581,439.00	(3,380.00)	-0.6%
Operations and Housekeeping Services		5500	1,280,907.00	1,280,907.00	604,620.96	1,281,289.00	(382.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,228,433.00	1,228,433.00	381,641.81	1,249,772.00	(21,339.00)	-1.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,690,641.00)	(2,690,641.00)	(60,191.60)	(2,417,552.00)	(273,089.00)	10.1%
Professional/Consulting Services and Operating Expenditures		5800	7,496,563.00	7,496,563.00	2,755,351.52	11,653,739.19	(4,157,176.19)	-55.5%
Communications		5900	509,777.00	509,777.00	183,672.63	512,604.00	(2,827.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,572,729.00	18,572,729.00	5,089,260.74	24,395,010.19	(5,822,281.19)	-31.3%
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	3,336,555.86	3,336,555.86	1,494,317.05	7,331,318.98	(3,994,763.12)	-119.7%
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	1,028,915.00	1,028,915.00	211,002.04	1,718,066.00	(689,151.00)	-67.0%
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			4,365,470.86	4,365,470.86	1,705,319.09	9,049,384.98	(4,683,914.12)	-107.3%
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	125,170.00	125,170.00	2,552.90	125,170.00	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	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	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	263,788.00	263,788.00	134,993.76	263,788.00	0.00	0.0%
Other Debt Service - Principal		7439	310,000.00	310,000.00	310,000.00	310,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			738,958.00	738,958.00	447,546.66	738,958.00	0.00	0.0%
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	(4,584,551.10)	(4,584,551.10)	(68,968.02)	(4,924,199.83)	339,648.73	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,584,551.10)	(4,584,551.10)	(68,968.02)	(4,924,199.83)	339,648.73	-7.4%
TOTAL, EXPENDITURES			124,538,851.89	124,538,851.89	34,020,144.66	134,073,800.96	(9,534,949.07)	-7.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	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								
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%

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

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

Resource	Description	2023-24 Projected Totals
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	395,978.71
6266	Educator Effectiveness, FY 2021-22	1,135,127.62
6300	Lottery: Instructional Materials	314,545.50
6331	CA Community Schools Partnership Act - Planning Grant	75,684.00
6500	Special Education	3,345,126.49
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	487,881.48
6536	Special Ed: Dispute Prevention and Dispute Resolution	677,796.90
6537	Special Ed: Learning Recovery Support	121,463.96
6546	Mental Health-Related Services	594,448.67
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	388,257.12
7311	Classified School Employee Professional Development Block Grant	59,673.67
7412	A-G Access/Success Grant	119,765.68
7413	A-G Learning Loss Mitigation Grant	65,922.00
7425	Expanded Learning Opportunities (ELO) Grant	17,851.23
7435	Learning Recovery Emergency Block Grant	574,428.19
7810	Other Restricted State	9,332.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	413,381.62
9010	Other Restricted Local	4,399,929.74
Total, Restricted Balance		13,196,594.58

Charter School Fund Fund 09

The Merced County Office of Education supports and sponsors a community-initiated charter school, Merced Scholars Charter School, and the Come Back Charter School.

Merced Scholars Charter School serves students in grades K-12 within Merced County as well as adjacent counties. The program is designed for families striving for academic excellence for their students in a personalized learning environment and for a seamless transition into post-secondary education. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. The Charter School opened in the fall of 2004 and in 2023-24 is projected to serve over 300 students.

Merced Scholars Charter School opened a new dual immersion program for Hmong/English and Spanish/English in 2022-23. The program is designed to provide a world-class education that promotes and prepares students to be multilingual and multicultural. The program is classroom-based and began with grades TK-1st and will expand up to 6th grade. The program is projected to serve over 500 students at full capacity.

Come Back Charter School opened in the fall of 2018 and serves students ages 18 and up. The school provides an opportunity for adult students to finish earning their high school diploma through an independent study program. In 2023-24 the school is projected to serve over 80 students.

Summary of the Charter School Fund FY 2023-24 Budget:

Beginning Balance	\$ 1,508,874
Revenue	6,617,117
Planned Expenditures	<u>(7,232,982)</u>
Ending Fund Balance	\$ 893,009

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	5,859,056.00	5,859,056.00	1,428,816.00	5,446,925.00	(412,131.00)	-7.0%
2) Federal Revenue		8100-8299	573,953.00	573,953.00	0.00	555,020.00	(18,933.00)	-3.3%
3) Other State Revenue		8300-8599	520,407.00	520,407.00	218,775.36	502,172.00	(18,235.00)	-3.5%
4) Other Local Revenue		8600-8799	111,500.00	111,500.00	14,978.71	113,000.00	1,500.00	1.3%
5) TOTAL, REVENUES			7,064,916.00	7,064,916.00	1,662,570.07	6,617,117.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,848,421.00	2,848,421.00	751,061.00	2,693,415.00	155,006.00	5.4%
2) Classified Salaries		2000-2999	844,337.00	844,337.00	235,107.01	758,789.00	85,548.00	10.1%
3) Employee Benefits		3000-3999	1,706,381.00	1,706,381.00	394,273.62	1,567,762.00	138,619.00	8.1%
4) Books and Supplies		4000-4999	295,601.00	295,601.00	34,447.88	334,997.00	(39,396.00)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	1,244,625.00	1,244,625.00	400,317.45	1,258,892.00	(14,267.00)	-1.1%
6) Capital Outlay		6000-6999	90,000.00	90,000.00	4,113.75	90,000.00	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	556,068.10	556,068.10	0.00	529,126.83	26,941.27	4.8%
9) TOTAL, EXPENDITURES			7,585,433.10	7,585,433.10	1,819,320.71	7,232,981.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(520,517.10)	(520,517.10)	(156,750.64)	(615,864.83)		
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)			(520,517.10)	(520,517.10)	(156,750.64)	(615,864.83)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,191,261.12	1,508,874.27		1,508,874.27	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)			1,191,261.12	1,508,874.27		1,508,874.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,191,261.12	1,508,874.27		1,508,874.27		
2) Ending Balance, June 30 (E + F1e)			670,744.02	988,357.17		893,009.44		
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	462,543.81	741,488.94		597,365.24		

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	208,200.21	305,124.04		295,644.20		
Charter Facilities Reserve	0000	9780		305,124.04				
Charter Facilities Reserve	0000	9780	163,963.29					
Charter Facilities Reserve	1100	9780	44,236.92					
Charter School Expenditures	0000	9780				55,260.04		
Charter School Facilities Reserve	0000	9780				208,200.00		
Charter Facilities Reserve	1100	9780				32,184.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(58,255.81)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,733,283.00	4,733,283.00	1,180,898.00	4,478,899.00	(254,384.00)	-5.4%
Education Protection Account State Aid - Current Year		8012	1,125,773.00	1,125,773.00	247,918.00	968,026.00	(157,747.00)	-14.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,125,773.00	1,125,773.00	0.00	968,026.00	(157,747.00)	-14.0%
All Other LCFF Transfers - Current Year	All Other	8091	(1,125,773.00)	(1,125,773.00)	0.00	(968,026.00)	157,747.00	-14.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	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			5,859,056.00	5,859,056.00	1,428,816.00	5,446,925.00	(412,131.00)	-7.0%
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	0.00	0.0%
Special Education Discretionary Grants		8182	1,333.00	1,333.00	0.00	2,396.00	1,063.00	79.7%
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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	161,963.00	161,963.00	0.00	127,342.00	(34,621.00)	-21.4%
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	9,486.00	9,486.00	0.00	8,432.00	(1,054.00)	-11.1%
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	4,904.00	4,904.00	0.00	3,162.00	(1,742.00)	-35.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	174,784.00	174,784.00	0.00	186,952.00	12,168.00	7.0%
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	221,483.00	221,483.00	0.00	226,736.00	5,253.00	2.4%
TOTAL, FEDERAL REVENUE			573,953.00	573,953.00	0.00	555,020.00	(18,933.00)	-3.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	147,007.00	147,007.00	43,394.00	155,104.00	8,097.00	5.5%
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%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	13,625.00	13,625.00	13,573.00	13,638.00	13.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	83,449.00	83,449.00	24,362.36	89,487.00	6,038.00	7.2%
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%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	276,326.00	276,326.00	137,446.00	243,943.00	(32,383.00)	-11.7%
TOTAL, OTHER STATE REVENUE			520,407.00	520,407.00	218,775.36	502,172.00	(18,235.00)	-3.5%
OTHER LOCAL REVENUE								
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	5,000.00	5,000.00	13,766.71	5,000.00	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								
Child Development Parent Fees		8673	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	105,000.00	105,000.00	0.00	105,000.00	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 Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	1,212.00	3,000.00	1,500.00	100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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			111,500.00	111,500.00	14,978.71	113,000.00	1,500.00	1.3%
TOTAL, REVENUES			7,064,916.00	7,064,916.00	1,662,570.07	6,617,117.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,287,974.00	2,287,974.00	610,495.34	2,252,353.00	35,621.00	1.6%
Certificated Pupil Support Salaries		1200	173,196.00	173,196.00	51,719.70	171,565.00	1,631.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	387,251.00	387,251.00	88,845.96	269,497.00	117,754.00	30.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,848,421.00	2,848,421.00	751,061.00	2,693,415.00	155,006.00	5.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	282,184.00	282,184.00	55,806.13	204,253.00	77,931.00	27.6%
Classified Support Salaries		2200	206,311.00	206,311.00	69,874.18	187,059.00	19,252.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	46,695.00	46,695.00	10,079.53	39,879.00	6,816.00	14.6%
Clerical, Technical and Office Salaries		2400	287,522.00	287,522.00	92,713.17	317,598.00	(30,076.00)	-10.5%
Other Classified Salaries		2900	21,625.00	21,625.00	6,634.00	10,000.00	11,625.00	53.8%
TOTAL, CLASSIFIED SALARIES			844,337.00	844,337.00	235,107.01	758,789.00	85,548.00	10.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	539,796.00	539,796.00	127,168.42	519,185.00	20,611.00	3.8%
PERS		3201-3202	226,769.00	226,769.00	81,518.72	194,350.00	32,419.00	14.3%
OASDI/Medicare/Alternative		3301-3302	104,777.00	104,777.00	32,722.38	96,196.00	8,581.00	8.2%
Health and Welfare Benefits		3401-3402	663,433.00	663,433.00	110,499.41	609,303.00	54,130.00	8.2%
Unemployment Insurance		3501-3502	1,853.00	1,853.00	477.82	1,730.00	123.00	6.6%
Workers' Compensation		3601-3602	125,760.00	125,760.00	29,902.90	105,728.00	20,032.00	15.9%
OPEB, Allocated		3701-3702	43,993.00	43,993.00	11,812.25	41,270.00	2,723.00	6.2%
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	171.72	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,706,381.00	1,706,381.00	394,273.62	1,567,762.00	138,619.00	8.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,591.00	39,591.00	0.00	26,876.00	12,715.00	32.1%
Books and Other Reference Materials		4200	2,500.00	2,500.00	5,897.93	24,000.00	(21,500.00)	-860.0%
Materials and Supplies		4300	209,510.00	209,510.00	26,981.90	261,121.00	(51,611.00)	-24.6%
Noncapitalized Equipment		4400	44,000.00	44,000.00	1,568.05	23,000.00	21,000.00	47.7%

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)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,601.00	295,601.00	34,447.88	334,997.00	(39,396.00)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	54,000.00	54,000.00	8,309.97	54,250.00	(250.00)	-0.5%
Dues and Memberships		5300	4,000.00	4,000.00	7,095.00	4,000.00	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	9,000.00	9,000.00	2,687.02	4,500.00	4,500.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	863,393.00	863,393.00	12,088.69	702,801.00	160,592.00	18.6%
Professional/Consulting Services and								
Operating Expenditures		5800	300,132.00	300,132.00	337,527.14	476,491.00	(176,359.00)	-58.8%
Communications		5900	14,100.00	14,100.00	32,609.63	16,850.00	(2,750.00)	-19.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,244,625.00	1,244,625.00	400,317.45	1,258,892.00	(14,267.00)	-1.1%
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	90,000.00	90,000.00	4,113.75	90,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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			90,000.00	90,000.00	4,113.75	90,000.00	0.00	0.0%
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%
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								
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								

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 Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	556,068.10	556,068.10	0.00	529,126.83	26,941.27	4.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			556,068.10	556,068.10	0.00	529,126.83	26,941.27	4.8%
TOTAL, EXPENDITURES			7,585,433.10	7,585,433.10	1,819,320.71	7,232,981.83		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
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 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								
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	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
6266	Educator Effectiveness, FY 2021-22	20,986.58
6300	Lottery : Instructional Materials	52,189.46
6500	Special Education	7,304.22
6546	Mental Health-Related Services	3,390.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	91,051.00
7412	A-G Access/Success Grant	107,443.99
7413	A-G Learning Loss Mitigation Grant	133,142.00
7435	Learning Recovery Emergency Block Grant	87,682.00
9010	Other Restricted Local	94,175.99
Total, Restricted Balance		597,365.24

Special Education Pass-Through Fund Fund 10

The California Department of Education (CDE) established a special revenue fund for use by the Administration Unit (AU) of a Special Education Local Plan Area (SELPA) to account for special education pass-through revenues outside the general fund (01). LEA's were required to start using this new fund in 2011-12. The fund will allow CDE to improve their comparability of LEAs.

Generally, the fund is required for AUs that receive pass-through revenue for special education from federal, state, or local sources having administrative involvement in allocating and distributing the revenues to other member agencies.

Merced County Office of Education is the AU of the SELPA and will receive revenue in fund 10 that will immediately pass-through to the 20 school districts in Merced County. The creation and use of the fund does not change how we allocate Special Education revenue only where we report the revenue and subsequent pass-through. Revenue received to operate MCOE's special education programs will still be received and recorded in the general fund (01).

Summary of the Special Education Pass-Through Fund FY 2023-24 Budget:

Beginning Balance	\$	0
Revenue		34,458,441
Planned Expenditures		<u>(34,458,441)</u>
Ending Fund Balance	\$	0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,884,996.00	9,884,996.00	0.00	9,655,185.00	(229,811.00)	-2.3%
3) Other State Revenue		8300-8599	26,549,668.00	26,549,668.00	7,146,088.00	24,803,256.00	(1,746,412.00)	-6.6%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			36,434,664.00	36,434,664.00	7,146,088.00	34,458,441.00		
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	36,434,664.00	36,434,664.00	7,146,088.00	34,458,441.00	1,976,223.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,434,664.00	36,434,664.00	7,146,088.00	34,458,441.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	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	0.00	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		

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	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								
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	9,884,996.00	9,884,996.00	0.00	9,655,185.00	(229,811.00)	-2.3%
TOTAL, FEDERAL REVENUE			9,884,996.00	9,884,996.00	0.00	9,655,185.00	(229,811.00)	-2.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	24,467,192.00	24,467,192.00	7,146,088.00	22,465,835.00	(2,001,357.00)	-8.2%
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	2,082,476.00	2,082,476.00	0.00	2,337,421.00	254,945.00	12.2%
TOTAL, OTHER STATE REVENUE			26,549,668.00	26,549,668.00	7,146,088.00	24,803,256.00	(1,746,412.00)	-6.6%
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			36,434,664.00	36,434,664.00	7,146,088.00	34,458,441.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	11,967,472.00	11,967,472.00	0.00	11,992,606.00	(25,134.00)	-0.2%
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	24,467,192.00	24,467,192.00	7,146,088.00	22,465,835.00	2,001,357.00	8.2%

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)
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%
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)			36,434,664.00	36,434,664.00	7,146,088.00	34,458,441.00	1,976,223.00	5.4%
TOTAL, EXPENDITURES			36,434,664.00	36,434,664.00	7,146,088.00	34,458,441.00		

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

Adult Education Fund Fund 11

The Adult Education fund was established in fiscal year 2015-16 to account for the Adult Education Block grant. The MCOE is a member of a consortium with seven other school districts and Merced College. The MCOE receives funding as a sub-recipient via Merced Community College. The Adult Education block grant program serves state and national interests by providing life-long educational opportunities and support services to all adults. Adult education provides free or low-cost classes to Californians ages 18 and older.

Summary of the Adult Education Fund FY 2023-24 Budget:

Beginning Balance	\$	208,603
Revenue		1,335,815
Planned Expenditures		<u>(1,333,215)</u>
Ending Fund Balance	\$	211,203

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	554,670.00	554,670.00	197,728.36	603,329.00	48,659.00	8.8%
4) Other Local Revenue		8600-8799	732,486.00	732,486.00	164,008.91	732,486.00	0.00	0.0%
5) TOTAL, REVENUES			1,287,156.00	1,287,156.00	361,737.27	1,335,815.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	484,512.00	484,512.00	165,825.39	484,512.00	0.00	0.0%
2) Classified Salaries		2000-2999	228,698.00	228,698.00	71,417.49	228,698.00	0.00	0.0%
3) Employee Benefits		3000-3999	356,677.00	356,677.00	102,066.19	356,677.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,145.00	15,145.00	5,047.91	38,686.00	(23,541.00)	-155.4%
5) Services and Other Operating Expenditures		5000-5999	138,355.00	138,355.00	59,829.92	161,155.00	(22,800.00)	-16.5%
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	61,169.00	61,169.00	16,106.03	63,487.00	(2,318.00)	-3.8%
9) TOTAL, EXPENDITURES			1,284,556.00	1,284,556.00	420,292.93	1,333,215.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,600.00	2,600.00	(58,555.66)	2,600.00		
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)			2,600.00	2,600.00	(58,555.66)	2,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	199,591.68	208,603.23		208,603.23	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)			199,591.68	208,603.23		208,603.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			199,591.68	208,603.23		208,603.23		
2) Ending Balance, June 30 (E + F1e)			202,191.68	211,203.23		211,203.23		
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	8,635.70	14,210.37		14,210.37		
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	193,555.98	196,992.86		196,992.86		
Adult Education Expenses	0000	9780		196,992.86				
Adult Education Expenses	0000	9780	193,555.98					
Adult Education Expenses	0000	9780				196,992.86		
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	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								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	545,250.00	545,250.00	182,349.36	593,909.00	48,659.00	8.9%
All Other State Revenue	All Other	8590	9,420.00	9,420.00	15,379.00	9,420.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			554,670.00	554,670.00	197,728.36	603,329.00	48,659.00	8.8%
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	2,600.00	2,600.00	868.77	2,600.00	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	729,886.00	729,886.00	163,140.14	729,886.00	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			732,486.00	732,486.00	164,008.91	732,486.00	0.00	0.0%
TOTAL, REVENUES			1,287,156.00	1,287,156.00	361,737.27	1,335,815.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	484,512.00	484,512.00	165,825.39	484,512.00	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)
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			484,512.00	484,512.00	165,825.39	484,512.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	169,683.00	169,683.00	49,388.55	169,683.00	0.00	0.0%
Classified Support Salaries		2200	59,015.00	59,015.00	22,028.94	59,015.00	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			228,698.00	228,698.00	71,417.49	228,698.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	92,542.00	92,542.00	19,957.35	92,542.00	0.00	0.0%
PERS		3201-3202	61,748.00	61,748.00	34,769.40	61,748.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,523.00	24,523.00	11,298.87	24,523.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	144,700.00	144,700.00	26,007.53	144,700.00	0.00	0.0%
Unemployment Insurance		3501-3502	355.00	355.00	118.68	355.00	0.00	0.0%
Workers' Compensation		3601-3602	24,251.00	24,251.00	7,189.00	24,251.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,558.00	8,558.00	2,725.36	8,558.00	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			356,677.00	356,677.00	102,066.19	356,677.00	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	2,130.00	2,130.00	2,129.50	2,130.00	0.00	0.0%
Materials and Supplies		4300	13,015.00	13,015.00	2,918.41	36,556.00	(23,541.00)	-180.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,145.00	15,145.00	5,047.91	38,686.00	(23,541.00)	-155.4%
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	5,000.00	5,000.00	498.46	5,000.00	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	9,919.00	9,919.00	3,611.37	10,708.00	(789.00)	-8.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,997.00	7,997.00	24,000.00	48,000.00	(40,003.00)	-500.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	104,272.00	104,272.00	26,566.12	85,880.00	18,392.00	17.6%
Professional/Consulting Services and								
Operating Expenditures		5800	11,167.00	11,167.00	5,028.55	11,567.00	(400.00)	-3.6%
Communications		5900	0.00	0.00	125.42	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			138,355.00	138,355.00	59,829.92	161,155.00	(22,800.00)	-16.5%
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%

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)
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)								
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	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%
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	61,169.00	61,169.00	16,106.03	63,487.00	(2,318.00)	-3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,169.00	61,169.00	16,106.03	63,487.00	(2,318.00)	-3.8%
TOTAL, EXPENDITURES			1,284,556.00	1,284,556.00	420,292.93	1,333,215.00		
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								
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%

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

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	14,210.37
Total, Restricted Balance		14,210.37

Child Development Fund Fund 12

The Child Development fund was established in fiscal year 2004-05 to account for the federal, state and local revenues of the child development programs. The programs operating under this fund are subsidized by state or federal funds and not with the intent of recovering costs of the programs by other charges.

Early Education has a long and successful history of operating numerous programs that benefit children ages 0-5, their families and childcare providers. There are two divisions within the Early Education Department, the Early Education Support Programs (EESP) and Head Start (HS).

EESP works to empower, support and build capacity for all children, families and childcare providers of Merced County. The work of EESP also extends out to other counties within the Central Valley. Services provided include, financial childcare assistance, childcare referrals, home visiting, workforce development, coaching, professional growth opportunities and family engagement.

ESSP includes all Child Care Subsidy Programs, Early Head Start Partnership, Child Care Resource and Referral Services, Merced County Collaborative for Children and Families, Caring Kids home visiting program, California Preschool Instructional Network and General Child Care Center.

The Head Start/Early Head Start program provides comprehensive child development and related services to children 0 to kindergarten age and pregnant women from income eligible families and children with exceptional needs. Head Start/Early Head Start prepares children intellectually, socially, emotionally, and physically for school and life and assists families in meeting their self-sufficiency goals.

Summary of the Child Development Fund FY 2023-24 Budget:

Beginning Balance	\$ 938,222
Revenue	61,003,139
Planned Expenditures	<u>(60,806,029)</u>
Ending Fund Balance	\$ 1,135,332

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	33,402,884.00	33,402,884.00	11,929,355.77	39,012,876.00	5,609,992.00	16.8%
3) Other State Revenue		8300-8599	10,551,277.00	10,551,277.00	5,110,272.70	10,945,750.00	394,473.00	3.7%
4) Other Local Revenue		8600-8799	10,651,854.00	10,651,854.00	1,725,968.40	11,044,513.00	392,659.00	3.7%
5) TOTAL, REVENUES			54,606,015.00	54,606,015.00	18,765,596.87	61,003,139.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,319,472.00	6,319,472.00	1,543,023.02	6,044,444.00	275,028.00	4.4%
2) Classified Salaries		2000-2999	7,989,477.00	7,989,477.00	2,487,346.57	9,003,024.00	(1,013,547.00)	-12.7%
3) Employee Benefits		3000-3999	7,262,034.00	7,262,034.00	1,715,044.46	7,644,692.00	(382,658.00)	-5.3%
4) Books and Supplies		4000-4999	1,958,610.00	1,958,610.00	529,803.86	2,859,881.00	(901,271.00)	-46.0%
5) Services and Other Operating Expenditures		5000-5999	27,025,149.00	27,025,149.00	9,842,370.22	29,446,506.00	(2,421,357.00)	-9.0%
6) Capital Outlay		6000-6999	91,740.00	91,740.00	262,903.98	1,475,896.00	(1,384,156.00)	-1,508.8%
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	3,967,314.00	3,967,314.00	52,861.99	4,331,586.00	(364,272.00)	-9.2%
9) TOTAL, EXPENDITURES			54,613,796.00	54,613,796.00	16,433,354.10	60,806,029.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,781.00)	(7,781.00)	2,332,242.77	197,110.00		
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)			(7,781.00)	(7,781.00)	2,332,242.77	197,110.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	406,314.92	938,221.72		938,221.72	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)			406,314.92	938,221.72		938,221.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			406,314.92	938,221.72		938,221.72		
2) Ending Balance, June 30 (E + F1e)			398,533.92	930,440.72		1,135,331.72		
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		

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)
b) Restricted		9740	398,533.92	930,440.72		1,135,331.72		
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	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	560,000.00	560,000.00	5,064.65	560,000.00	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	32,842,884.00	32,842,884.00	11,924,291.12	38,452,876.00	5,609,992.00	17.1%
TOTAL, FEDERAL REVENUE			33,402,884.00	33,402,884.00	11,929,355.77	39,012,876.00	5,609,992.00	16.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	30,000.00	30,000.00	277.17	30,000.00	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	10,521,277.00	10,521,277.00	5,109,995.53	10,915,750.00	394,473.00	3.7%
TOTAL, OTHER STATE REVENUE			10,551,277.00	10,551,277.00	5,110,272.70	10,945,750.00	394,473.00	3.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	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								
Child Development Parent Fees		8673	0.00	0.00	196.30	5,000.00	5,000.00	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	35,889.00	35,889.00	0.00	36,430.00	541.00	1.5%
Other Local Revenue								
All Other Local Revenue		8699	10,615,965.00	10,615,965.00	1,725,772.10	11,003,083.00	387,118.00	3.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,651,854.00	10,651,854.00	1,725,968.40	11,044,513.00	392,659.00	3.7%
TOTAL, REVENUES			54,606,015.00	54,606,015.00	18,765,596.87	61,003,139.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,073,041.00	5,073,041.00	1,181,014.94	4,829,083.00	243,958.00	4.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,246,431.00	1,246,431.00	362,008.08	1,215,361.00	31,070.00	2.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,319,472.00	6,319,472.00	1,543,023.02	6,044,444.00	275,028.00	4.4%
CLASSIFIED SALARIES								

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)
Classified Instructional Salaries		2100	887,730.00	887,730.00	196,954.35	953,023.00	(65,293.00)	-7.4%
Classified Support Salaries		2200	2,676,476.00	2,676,476.00	767,554.44	2,815,422.00	(138,946.00)	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	2,373,465.00	2,373,465.00	875,413.92	3,014,272.00	(640,807.00)	-27.0%
Clerical, Technical and Office Salaries		2400	2,051,806.00	2,051,806.00	647,423.86	2,220,307.00	(168,501.00)	-8.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,989,477.00	7,989,477.00	2,487,346.57	9,003,024.00	(1,013,547.00)	-12.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,203,200.00	1,203,200.00	260,571.25	1,194,247.00	8,953.00	0.7%
PERS		3201-3202	2,159,060.00	2,159,060.00	693,652.93	2,354,160.00	(195,100.00)	-9.0%
OASDI/Medicare/Alternative		3301-3302	721,879.00	721,879.00	215,835.02	777,214.00	(55,335.00)	-7.7%
Health and Welfare Benefits		3401-3402	2,508,789.00	2,508,789.00	371,686.10	2,673,072.00	(164,283.00)	-6.5%
Unemployment Insurance		3501-3502	7,156.00	7,156.00	1,995.96	7,523.00	(367.00)	-5.1%
Workers' Compensation		3601-3602	488,620.00	488,620.00	123,024.19	457,910.00	30,710.00	6.3%
OPEB, Allocated		3701-3702	173,330.00	173,330.00	48,279.01	180,566.00	(7,236.00)	-4.2%
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			7,262,034.00	7,262,034.00	1,715,044.46	7,644,692.00	(382,658.00)	-5.3%
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	500.00	500.00	0.00	500.00	0.00	0.0%
Materials and Supplies		4300	1,348,110.00	1,348,110.00	244,645.63	2,132,475.00	(784,365.00)	-58.2%
Noncapitalized Equipment		4400	50,000.00	50,000.00	55,160.76	166,906.00	(116,906.00)	-233.8%
Food		4700	560,000.00	560,000.00	229,997.47	560,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,958,610.00	1,958,610.00	529,803.86	2,859,881.00	(901,271.00)	-46.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	338,689.00	338,689.00	75,076.50	391,089.00	(52,400.00)	-15.5%
Travel and Conferences		5200	125,393.00	125,393.00	61,220.11	143,804.00	(18,411.00)	-14.7%
Dues and Memberships		5300	28,683.00	28,683.00	15,664.00	27,983.00	700.00	2.4%
Insurance		5400-5450	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	200.00	200.00	0.00	200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,400.00	25,400.00	6,707.02	33,158.00	(7,758.00)	-30.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,722,976.00	1,722,976.00	21,536.79	1,628,871.00	94,105.00	5.5%
Professional/Consulting Services and Operating Expenditures		5800	24,734,066.00	24,734,066.00	9,650,210.05	27,172,432.00	(2,438,366.00)	-9.9%
Communications		5900	24,742.00	24,742.00	11,955.75	23,969.00	773.00	3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,025,149.00	27,025,149.00	9,842,370.22	29,446,506.00	(2,421,357.00)	-9.0%
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	91,740.00	91,740.00	262,903.98	1,475,896.00	(1,384,156.00)	-1,508.8%
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			91,740.00	91,740.00	262,903.98	1,475,896.00	(1,384,156.00)	-1,508.8%
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								
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	3,967,314.00	3,967,314.00	52,861.99	4,331,586.00	(364,272.00)	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,967,314.00	3,967,314.00	52,861.99	4,331,586.00	(364,272.00)	-9.2%
TOTAL, EXPENDITURES			54,613,796.00	54,613,796.00	16,433,354.10	60,806,029.00		
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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	13,092.38
9010	Other Restricted Local	1,097,433.09
Total, Restricted Balance		1,135,331.72

Special Reserve for Other Than Capital Outlay

Fund 17

This fund is used for the accumulation of general fund dollars reserved for economic uncertainties or to cover cash flow shortages in other funds. Expenditures may not be made from this fund. Amounts from this fund must be transferred to other authorized funds before expenditures can be made.

This fund is used to cover temporary cash flow shortages in the organization's operating funds. The Child Development fund (12) maintains a \$2 million cash loan due to the nature of the funding for the grants and contracts in the Child Development fund. The majority of the funding received in the Child Development fund is on a reimbursement basis.

Summary of Fund 17 FY 2023-24 Budget:

Beginning Balance	\$ 15,521,821
Interest Revenue	<u>325,000</u>
Transfers Out	
Ending Fund Balance	<u>\$ 15,846,821</u>
Assigned: Unexpected Facility Repairs	\$ 1,603,154
Outdoor School Facilities	250,000
Reserve for Economic Uncertainties	\$ 13,993,667

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	100,000.00	100,000.00	110,676.54	325,000.00	225,000.00	225.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	110,676.54	325,000.00		
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	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)			100,000.00	100,000.00	110,676.54	325,000.00		
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 FUND BALANCE (C + D4)			100,000.00	100,000.00	110,676.54	325,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,389,999.01	15,521,821.11		15,521,821.11	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)			12,389,999.01	15,521,821.11		15,521,821.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,389,999.01	15,521,821.11		15,521,821.11		
2) Ending Balance, June 30 (E + F1e)			12,489,999.01	15,621,821.11		15,846,821.11		
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	1,603,154.00	1,853,154.00		1,853,154.00		
Unexpected Facility Repairs	0000	9780		1,603,154.00				
CGM Facilities	0000	9780		250,000.00				
Unexpected Facilities Repairs	0000	9780	1,603,154.00					
CGM Facilities	0000	9780				250,000.00		
Unexpected Facility Repairs	0000	9780				1,603,154.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,886,845.01	13,768,667.11		13,993,667.11		
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	100,000.00	100,000.00	110,676.54	325,000.00	225,000.00	225.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	110,676.54	325,000.00	225,000.00	225.0%
TOTAL, REVENUES			100,000.00	100,000.00	110,676.54	325,000.00		
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	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: 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%
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)			0.00	0.00	0.00	0.00		

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

Special Reserve Fund for Postemployment Benefits Fund 20

The post-employment benefits fund was created in fiscal year 1996-97 exclusively for the purpose of establishing a reserve to fund the future cost of retiree's health and welfare benefits for eligible employees.

In January of 2023, an Actuarial Roll Forward Valuation was completed to update the total amount of the future liability of post-employment benefits. The accrued liability of the MCOE for all benefits of current and future retirees' is \$12,213,449. The report is based on information as of June 2022.

The total unfunded liability of over \$12.0 million does not include the dollars held in this reserve fund. MCOE selected to maintain this balance locally for flexibility in cash flow needs and in case the total liability should decrease, we would not be "overfunding" the liability.

MCOE has established an irrevocable trust fund to accumulate the contributions promised to pay all retiree benefits and to process the actual monthly payments of health benefit premiums for the retirees. The initial \$2,000,000 deposit to the trust occurred in July 2008. The MCOE uses the irrevocable trust fund to pay for the current benefits of the retiree's and accumulate funds for future costs. The balance as of June 30, 2023, was \$639,393.

Summary of Fund 20 FY 2023-24 Budget:

Beginning Balance	\$ 1,218,914
Interest Revenue	<u>25,000</u>
Assigned: Post Employment Benefit	\$ 1,243,914

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	8,000.00	8,000.00	9,404.02	25,000.00	17,000.00	212.5%
5) TOTAL, REVENUES			8,000.00	8,000.00	9,404.02	25,000.00		
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	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)			8,000.00	8,000.00	9,404.02	25,000.00		
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 FUND BALANCE (C + D4)			8,000.00	8,000.00	9,404.02	25,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,200,419.84	1,218,914.32		1,218,914.32	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)			1,200,419.84	1,218,914.32		1,218,914.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,200,419.84	1,218,914.32		1,218,914.32		
2) Ending Balance, June 30 (E + F1e)			1,208,419.84	1,226,914.32		1,243,914.32		
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	1,208,419.84	1,226,914.32		1,243,914.32		
Other Post Employment Benefits	0000	9780		1,226,914.32				
Other Post Employment Expenses	0000	9780	1,208,419.84					
Other Post Employment Expenses	0000	9780				1,243,914.32		
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								
Interest		8660	8,000.00	8,000.00	9,404.02	25,000.00	17,000.00	212.5%
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			8,000.00	8,000.00	9,404.02	25,000.00	17,000.00	212.5%
TOTAL, REVENUES			8,000.00	8,000.00	9,404.02	25,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8812	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	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: 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%
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)			0.00	0.00	0.00	0.00		

Merced County Office of Education
Merced County

2023-24 First Interim
Special Reserve Fund for Postemployment Benefits
Restricted Detail

24102490000000
Form 20I
E81YRRB3AJ(2023-24)

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

County School Facilities Fund Fund 35

This State School Building Fund was established in fiscal year 1998-99. The State and local school districts both have the ability to issue bonds to pay for school facilities. County Offices of Education are unable to issue bonds but can participate in the State's School Facility Program (SFP) funded by State bonds. Financial hardship assistance is available for those school districts and County Offices of Education which cannot provide all of the funding required to participate in (SFP). In order to receive financial hardship assistance, the MCOE must have made all reasonable efforts to raise local funding and must also demonstrate that it is unable to contribute all or a portion of the matching share requirement. If the MCOE meets the financial hardship criteria, it is eligible for financial assistance for new construction, modernization, Facility Hardship projects.

Currently the MCOE has no projects on the OPSC funded, unfunded or acknowledged list.

Future Projects:

The MCOE has also recently completed an assessment of classroom needs and is currently working on prioritizing the projects. The funds remaining in this fund include previous project savings.

Summary of the Facilities Fund FY 2023-24 Budget:

Beginning Balance	\$ 3,994,343
Interest Revenue	<u>100,000</u>
Ending Fund Balance	\$ 4,094,343

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	50,000.00	50,000.00	31,816.80	100,000.00	50,000.00	100.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	31,816.80	100,000.00		
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	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)			50,000.00	50,000.00	31,816.80	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 FUND BALANCE (C + D4)			50,000.00	50,000.00	31,816.80	100,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,414,788.55	3,994,342.61		3,994,342.61	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)			3,414,788.55	3,994,342.61		3,994,342.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,414,788.55	3,994,342.61		3,994,342.61		
2) Ending Balance, June 30 (E + F1e)			3,464,788.55	4,044,342.61		4,094,342.61		
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	3,302,816.47	3,374,509.32		3,374,509.32		
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	161,972.08	669,833.29		719,833.29		
State Funded Facility Projects	0000	9780		669,833.29				
State Funded Facility Projects	0000	9780	161,972.08					
State Funded Facility Projects	0000	9780				719,833.29		
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								
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								
School Facilities Apportionments		8545	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%
All Other State Revenue		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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	31,816.80	100,000.00	50,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	31,816.80	100,000.00	50,000.00	100.0%
TOTAL, REVENUES			50,000.00	50,000.00	31,816.80	100,000.00		
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%
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%

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, 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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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 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: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	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%
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 + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	3,374,509.32
Total, Restricted Balance		3,374,509.32

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	32.00	32.00	32.00	32.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	230.00	230.00	221.00	221.00	(9.00)	-4.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	262.00	262.00	253.00	253.00	(9.00)	-3.0%
2. District Funded County Program ADA						
a. County Community Schools	170.00	170.00	176.00	176.00	6.00	4.0%
b. Special Education-Special Day Class	765.00	765.00	799.00	799.00	34.00	4.0%
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)	935.00	935.00	975.00	975.00	40.00	4.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,197.00	1,197.00	1,228.00	1,228.00	31.00	3.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	54,823.00	54,823.00	54,823.00	54,823.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
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	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					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 (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
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	380.00	380.00	350.00	350.00	(30.00)	-8.0%
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)	380.00	380.00	350.00	350.00	(30.00)	-8.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	380.00	380.00	350.00	350.00	(30.00)	-8.0%

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	OCTOBER		35,119,007.13	27,145,330.74	24,427,686.85	20,760,635.01	21,033,515.18	19,044,935.23	19,824,316.67	13,407,155.04
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		599,035.00	587,316.00	1,069,825.00	1,057,167.00	1,057,167.00	1,057,166.00	1,057,166.00	1,057,166.00
Property Taxes	8020-8079		133,118.51	398,365.77		1,123,952.55	1,274,580.65	6,008,737.35	1,456,663.60	910,414.75
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		40,445.79	1,250,695.57	293,195.78	727,779.18	2,010,801.65	182,800.15	914,000.75	3,656,003.00
Other State Revenue	8300-8599		1,565,487.23	1,589,630.67	2,752,122.83	2,406,893.67	5,398,955.51	3,737,738.43	2,907,129.89	2,491,825.62
Other Local Revenue	8600-8799		777,748.67	1,346,424.98	1,957,017.58	2,414,040.72	2,047,007.58	2,388,175.51	1,705,839.65	682,335.86
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			3,115,835.20	5,172,432.99	6,072,161.19	7,729,833.12	11,788,512.39	13,374,617.44	8,040,799.89	8,797,745.23
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		904,563.34	2,225,990.75	2,169,348.16	2,161,984.64	2,545,658.26	2,545,658.26	2,545,658.27	2,545,658.26
Classified Salaries	2000-2999		1,682,971.27	2,607,668.57	2,907,837.02	2,952,276.47	3,444,592.33	3,444,592.33	3,444,592.34	3,444,592.33
Employee Benefits	3000-3999		901,690.37	1,550,355.94	2,627,582.70	2,657,730.83	3,171,917.90	3,171,917.89	3,171,917.90	3,171,917.89
Books and Supplies	4000-4999		70,560.31	382,859.49	330,574.90	399,862.51	622,930.30	622,930.30	622,930.30	622,930.30
Services	5000-5999		1,071,885.58	1,252,976.14	633,408.62	1,198,904.27	2,529,729.45	2,529,729.45	2,529,729.45	2,529,729.45
Capital Outlay	6000-6599		28,348.79	234,963.83	978,311.17	357,959.33	931,225.23	931,225.23	931,225.23	931,225.23
Other Outgo	7000-7499		520,946.70	(78,106.37)	(8,659.08)	(2,681.22)	(2,563.26)	(201,108.57)	(462,414.38)	(460,000.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			5,180,966.36	8,176,708.35	9,638,403.49	9,726,036.83	13,243,490.21	13,044,944.89	12,783,639.11	12,786,053.46
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	608,748.15	6,538.50	(6,537.85)		14,196.84		(14,195.03)		(1,733.52)
Accounts Receivable	9200-9299	16,108,239.89	1,184,863.97	998,265.72	2,961,253.84	483,256.68	732,927.87	2,471,518.13	51,585.42	1,444,914.00
Due From Other Funds	9310	3,873,899.73	206,792.62	3,310,340.12	261,713.27	22,895.21		72,158.51		
Stores	9320	96,654.40	(18,504.83)	(7,033.68)	14,245.68	10,572.62	(16,530.00)	10,813.24	24,092.17	18,500.00
Prepaid Expenditures	9330									
Other Current Assets	9340									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		20,687,542.17	1,379,690.26	4,295,034.31	3,237,212.79	530,921.35	716,397.87	2,540,294.85	75,677.59	1,461,680.48
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	14,956,599.89	6,821,168.17	1,096,734.81	2,127,146.36	(1,737,405.34)	1,250,000.00	1,650,000.00	1,750,000.00	150,000.00
Due To Other Funds	9610	2,949,157.29	77,304.91	1,614,918.78	497,926.39			350,000.00		
Current Loans	9640									
Unearned Revenues	9650	2,489,290.01	389,762.41	1,296,749.25	712,949.58	(757.19)		90,585.96		
Deferred Inflows of Resources	9690									
SUBTOTAL		20,395,047.19	7,288,235.49	4,008,402.84	3,338,022.33	(1,738,162.53)	1,250,000.00	2,090,585.96	1,750,000.00	150,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		292,494.98	(5,908,545.23)	286,631.47	(100,809.54)	2,269,083.88	(533,602.13)	449,708.89	(1,674,322.41)	1,311,680.48
E. NET INCREASE/DECREASE (B - C + D)			(7,973,676.39)	(2,717,643.89)	(3,667,051.84)	272,880.17	(1,988,579.95)	779,381.44	(6,417,161.63)	(2,676,627.75)
F. ENDING CASH (A + E)			27,145,330.74	24,427,686.85	20,760,635.01	21,033,515.18	19,044,935.23	19,824,316.67	13,407,155.04	10,730,527.29
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	OCTOBER	10,730,527.29	10,961,444.87	13,664,027.83	11,330,605.10				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	1,057,166.00	1,057,166.00	1,057,166.00	1,003,823.00	0.00		11,717,329.00	11,717,329.00
Principal Apportionment	8020-8079	910,414.75	4,734,156.70	546,248.85	711,641.52			18,208,295.00	18,208,295.00
Property Taxes	8080-8099							0.00	0.00
Miscellaneous Funds									
Federal Revenue	8100-8299	1,828,001.50	2,376,401.95	548,400.45	373,819.23	3,500,000.00		17,702,345.00	17,702,345.00
Other State Revenue	8300-8599	3,737,738.43	2,907,129.89	2,491,825.62	8,457,063.21	1,200,000.00		41,643,541.00	41,643,541.00
Other Local Revenue	8600-8799	4,776,351.02	3,070,511.37	4,435,183.09	7,892,156.97	800,000.00		34,292,793.00	34,292,793.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		12,309,671.70	14,145,365.91	9,078,824.01	18,438,503.93	5,500,000.00	0.00	123,564,303.00	123,564,303.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,545,658.27	2,545,658.26	2,545,658.27	1,613,228.26	932,429.00		27,827,153.00	27,827,153.00
Classified Salaries	2000-2999	3,444,592.34	3,444,592.33	3,444,592.34	2,526,834.49	917,757.84		37,707,492.00	37,707,492.00
Employee Benefits	3000-3999	3,171,917.90	3,171,917.89	3,171,917.90	2,897,383.00	274,534.89		33,112,703.00	33,112,703.00
Books and Supplies	4000-4999	622,930.30	622,930.30	622,930.31	326,660.88	296,269.42		6,167,299.62	6,167,299.62
Services	5000-5999	2,529,729.45	2,529,729.44	2,529,729.45	914,729.44	1,615,000.00		24,395,010.19	24,395,010.19
Capital Outlay	6000-6599	931,225.24	931,225.23	931,225.23	375,003.24	556,222.00		9,049,384.98	9,049,384.98
Other Outgo	7000-7499	(330,807.90)	(400,000.00)	(890,000.00)	(1,869,847.75)			(4,185,241.83)	(4,185,241.83)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		12,915,245.60	12,846,053.45	12,356,053.50	6,783,992.56	4,592,213.15	0.00	134,073,800.96	134,073,800.96
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	19,998.69	282,740.50	282,740.02	25,000.00			608,748.15	
Accounts Receivable	9200-9299	1,200,500.00	1,350,000.00	1,500,000.00	1,729,154.26			16,108,239.89	
Due From Other Funds	9310							3,873,899.73	
Stores	9320	25,000.00	20,530.00	11,066.74	3,902.46			96,654.40	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,245,498.69	1,653,270.50	1,793,806.76	1,758,056.72	0.00	0.00	20,687,542.17	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							14,956,599.89	
Due To Other Funds	9610	409,007.21	250,000.00	850,000.00	748,955.89			2,949,157.29	
Current Loans	9640							0.00	
Unearned Revenues	9650							2,489,290.01	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		409,007.21	250,000.00	850,000.00	748,955.89	0.00	0.00	20,395,047.19	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		836,491.48	1,403,270.50	943,806.76	1,009,100.83	0.00	0.00	292,494.98	
E. NET INCREASE/DECREASE (B - C + D)		230,917.58	2,702,582.96	(2,333,422.73)	12,663,612.20	907,786.85	0.00	(10,217,002.98)	(10,509,497.96)
F. ENDING CASH (A + E)		10,961,444.87	13,664,027.83	11,330,605.10	23,994,217.30				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,902,004.15	

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 18, 2023 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

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

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

Contact person for additional information on the interim report:

Name: Janet Riley Telephone: (209) 381-6725
Title: Assistant Superintendent Business Services E-mail: jriley@mccoe.org

Criteria and Standards Review Summary

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 		X
			X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
			X	
			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	

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 AJ, Line B5)		54,823.00	0.00%	54,823.00	0.00%	54,823.00
(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	23,019,036.00	3.94%	23,925,986.00	3.29%	24,713,151.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,259,038.00	(4.11%)	4,084,038.00	0.00%	4,084,038.00
4. Other Local Revenues	8600-8799	12,670,557.00	(1.38%)	12,495,557.00	0.00%	12,495,557.00
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	(4,651,997.00)	9.12%	(5,076,285.00)	17.73%	(5,976,285.00)
6. Total (Sum lines A1 thru A5c)		35,296,634.00	.38%	35,429,296.00	(.32%)	35,316,461.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,703,133.00		8,057,477.00
b. Step & Column Adjustment				123,250.00		128,920.00
c. Cost-of-Living Adjustment				231,094.00		161,150.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,703,133.00	4.60%	8,057,477.00	3.60%	8,347,547.00
2. Classified Salaries						
a. Base Salaries				13,358,664.00		14,214,637.00
b. Step & Column Adjustment				213,739.00		227,434.00
c. Cost-of-Living Adjustment				400,760.00		284,293.00
d. Other Adjustments				241,474.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,358,664.00	6.41%	14,214,637.00	3.60%	14,726,364.00
3. Employee Benefits	3000-3999	10,537,507.00	7.51%	11,328,710.00	5.50%	11,951,879.00
4. Books and Supplies	4000-4999	2,107,444.00	(5.25%)	1,996,700.00	6.26%	2,121,700.00
5. Services and Other Operating Expenditures	5000-5999	11,543,239.49	(14.18%)	9,906,130.00	.17%	9,922,499.00
6. Capital Outlay	6000-6999	2,579,480.00	(73.57%)	681,868.00	(26.67%)	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,097,939.49)	(4.21%)	(10,630,353.00)	1.41%	(10,779,905.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		36,731,528.00	(3.20%)	35,555,169.00	3.47%	36,790,084.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,434,894.00)		(125,873.00)		(1,473,623.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,140,303.57		11,705,409.57		11,579,536.57
2. Ending Fund Balance (Sum lines C and D1)		11,705,409.57		11,579,536.57		10,105,913.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
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	8,935,334.56		8,983,703.57		7,486,913.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,681,477.00		2,507,235.00		2,530,402.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,705,409.57		11,579,536.57		10,105,913.57
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,681,477.00		2,507,235.00		2,530,402.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	13,993,667.11		14,543,667.00		14,843,667.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,675,144.11		17,050,902.00		17,374,069.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Shifting of ongoing program expense COVID expiring dollars to the general fund.						

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	6,906,588.00	4.34%	7,206,588.00	4.16%	7,506,588.00
2. Federal Revenues	8100-8299	17,702,345.00	(1.13%)	17,502,345.00	4.57%	18,302,345.00
3. Other State Revenues	8300-8599	37,384,503.00	(1.26%)	36,914,503.00	0.00%	36,914,503.00
4. Other Local Revenues	8600-8799	21,622,236.00	(5.78%)	20,372,236.00	0.00%	20,372,236.00
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	4,651,997.00	9.12%	5,076,285.00	17.73%	5,976,285.00
6. Total (Sum lines A1 thru A5c)		88,267,669.00	(1.35%)	87,071,957.00	2.30%	89,071,957.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,124,020.00		21,049,725.00
b. Step & Column Adjustment				321,984.00		336,796.00
c. Cost-of-Living Adjustment				603,721.00		420,995.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,124,020.00	4.60%	21,049,725.00	3.60%	21,807,516.00
2. Classified Salaries						
a. Base Salaries				24,348,828.00		25,227,400.00
b. Step & Column Adjustment				389,581.00		403,638.00
c. Cost-of-Living Adjustment				730,465.00		504,548.00
d. Other Adjustments				(241,474.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,348,828.00	3.61%	25,227,400.00	3.60%	26,135,586.00
3. Employee Benefits	3000-3999	22,575,196.00	4.12%	23,505,422.00	5.08%	24,699,704.00
4. Books and Supplies	4000-4999	4,059,855.62	(34.55%)	2,657,155.00	(30.65%)	1,842,866.00
5. Services and Other Operating Expenditures	5000-5999	12,851,770.70	(22.98%)	9,899,041.00	(22.00%)	7,721,252.00
6. Capital Outlay	6000-6999	6,469,904.98	(97.68%)	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	738,958.00	0.00%	738,958.00	0.00%	738,958.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,173,739.66	6.56%	6,578,866.00	.84%	6,634,099.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		97,342,272.96	(7.74%)	89,806,567.00	(.09%)	89,729,981.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(9,074,603.96)		(2,734,610.00)		(658,024.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,271,198.54		13,196,594.58		10,461,984.58
2. Ending Fund Balance (Sum lines C and D1)		13,196,594.58		10,461,984.58		9,803,960.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,196,594.58		10,461,984.58		9,803,960.58
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)		13,196,594.58		10,461,984.58		9,803,960.58
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.						
Shifting of ongoing program expense COVID expiring dollars to the general fund						

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)		54,823.00	0.00%	54,823.00	0.00%	54,823.00
(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	29,925,624.00	4.03%	31,132,574.00	3.49%	32,219,739.00
2. Federal Revenues	8100-8299	17,702,345.00	(1.13%)	17,502,345.00	4.57%	18,302,345.00
3. Other State Revenues	8300-8599	41,643,541.00	(1.55%)	40,998,541.00	0.00%	40,998,541.00
4. Other Local Revenues	8600-8799	34,292,793.00	(4.16%)	32,867,793.00	0.00%	32,867,793.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		123,564,303.00	(.86%)	122,501,253.00	1.54%	124,388,418.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,827,153.00		29,107,202.00
b. Step & Column Adjustment				445,234.00		465,716.00
c. Cost-of-Living Adjustment				834,815.00		582,145.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,827,153.00	4.60%	29,107,202.00	3.60%	30,155,063.00
2. Classified Salaries						
a. Base Salaries				37,707,492.00		39,442,037.00
b. Step & Column Adjustment				603,320.00		631,072.00
c. Cost-of-Living Adjustment				1,131,225.00		788,841.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,707,492.00	4.60%	39,442,037.00	3.60%	40,861,950.00
3. Employee Benefits	3000-3999	33,112,703.00	5.20%	34,834,132.00	5.22%	36,651,583.00
4. Books and Supplies	4000-4999	6,167,299.62	(24.54%)	4,653,855.00	(14.81%)	3,964,566.00
5. Services and Other Operating Expenditures	5000-5999	24,395,010.19	(18.81%)	19,805,171.00	(10.91%)	17,643,751.00
6. Capital Outlay	6000-6999	9,049,384.98	(90.81%)	831,868.00	(21.86%)	650,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	738,958.00	0.00%	738,958.00	0.00%	738,958.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,924,199.83)	(17.72%)	(4,051,487.00)	2.33%	(4,145,806.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		134,073,800.96	(6.50%)	125,361,736.00	.92%	126,520,065.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,509,497.96)		(2,860,483.00)		(2,131,647.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		35,411,502.11		24,902,004.15		22,041,521.15
2. Ending Fund Balance (Sum lines C and D1)		24,902,004.15		22,041,521.15		19,909,874.15
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	88,598.01		88,598.00		88,598.00
b. Restricted	9740	13,196,594.58		10,461,984.58		9,803,960.58
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	8,935,334.56		8,983,703.57		7,486,913.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,681,477.00		2,507,235.00		2,530,402.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,902,004.15		22,041,521.15		19,909,874.15
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	2,681,477.00		2,507,235.00		2,530,402.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,993,667.11		14,543,667.00		14,843,667.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		16,675,144.11		17,050,902.00		17,374,069.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.44%		13.60%		13.73%
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):	Merced County SELPA					
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)		34,458,441.00		34,458,441.00		34,458,441.00
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)		134,073,800.96		125,361,736.00		126,520,065.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		134,073,800.96		125,361,736.00		126,520,065.00
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)		134,073,800.96		125,361,736.00		126,520,065.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,681,476.02		2,507,234.72		2,530,401.30
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,681,476.02		2,507,234.72		2,530,401.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA			
	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2023-24)	262.00	253.00	-3.4%	Not Met
1st Subsequent Year (2024-25)	262.00	253.00	-3.4%	Not Met
2nd Subsequent Year (2025-26)	262.00	253.00	-3.4%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2023-24)	935.00	975.00	4.3%	Not Met
1st Subsequent Year (2024-25)	935.00	975.00	4.3%	Not Met
2nd Subsequent Year (2025-26)	935.00	975.00	4.3%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2023-24)	54,823.00	54,823.00	0.0%	Met
1st Subsequent Year (2024-25)	54,823.00	54,823.00	0.0%	Met
2nd Subsequent Year (2025-26)	54,823.00	54,823.00	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00		0.0%	Met
2nd Subsequent Year (2025-26)	0.00		0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Probation Referred had a slight decline from Adopted Estimates. Special Ed day Class had an increase due to opening of new classrooms.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
	Budget Adoption	First Interim			
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals		Percent Change	Status
Current Year (2023-24)	28,180,772.00	29,925,624.00		6.2%	Not Met
1st Subsequent Year (2024-25)	28,180,772.00	31,132,574.00		10.5%	Not Met
2nd Subsequent Year (2025-26)	28,180,772.00	32,219,739.00		14.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Variance is due to COE LCFF formula changes and application of COLA to the out 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 budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim			
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999)	(Form 01I, Objects 1000-3999)		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)		
Current Year (2023-24)	99,484,830.00	98,647,348.00	- .8%	Met
1st Subsequent Year (2024-25)	105,000,899.00	103,383,371.00	-1.5%	Met
2nd Subsequent Year (2025-26)	109,348,758.00	107,668,596.00	-1.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2023-24)	22,982,609.00	17,702,345.00	-23.0%	Yes
1st Subsequent Year (2024-25)	22,229,734.00	17,502,345.00	-21.3%	Yes
2nd Subsequent Year (2025-26)	23,029,734.00	18,302,345.00	-20.5%	Yes

Explanation:
(required if Yes) ASES program moved from a Federal Resource to Other State Revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	35,816,583.00	41,643,541.00	16.3%	Yes
1st Subsequent Year (2024-25)	35,013,812.00	40,998,541.00	17.1%	Yes
2nd Subsequent Year (2025-26)	35,013,812.00	40,998,541.00	17.1%	Yes

Explanation:
(required if Yes) ASES program moved from a Federal Resource to Other State Revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	34,044,167.90	34,292,793.00	.7%	No
1st Subsequent Year (2024-25)	33,369,167.00	32,867,793.00	-1.5%	No
2nd Subsequent Year (2025-26)	33,369,167.00	32,867,793.00	-1.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	5,961,415.13	6,167,299.62	3.5%	No
1st Subsequent Year (2024-25)	4,539,177.00	4,653,655.00	2.5%	No
2nd Subsequent Year (2025-26)	3,837,951.00	3,964,566.00	3.3%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	18,572,729.00	24,395,010.19	31.3%	Yes
1st Subsequent Year (2024-25)	14,998,819.00	19,805,171.00	32.0%	Yes
2nd Subsequent Year (2025-26)	13,293,178.00	17,643,751.00	32.7%	Yes

Explanation:
(required if Yes) Reallocation of budgeted services and other operating cost. Spending of 1-time funding.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	92,843,359.90	93,638,679.00	.9%	Met
1st Subsequent Year (2024-25)	90,612,713.00	91,368,679.00	.8%	Met
2nd Subsequent Year (2025-26)	91,412,713.00	92,168,679.00	.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	24,534,144.13	30,562,309.81	24.6%	Not Met
1st Subsequent Year (2024-25)	19,537,996.00	24,459,026.00	25.2%	Not Met
2nd Subsequent Year (2025-26)	17,131,127.00	21,608,317.00	26.1%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

Reallocation of budgeted services and other operating cost. Spending of 1-time funding.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	1,022,174.91	1,022,175.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		1,022,175.00	

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)

--

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)	12.4%	13.6%	13.7%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	4.1%	4.5%	4.6%

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):

Merced County SELPA

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)
	34,458,441.00	34,458,441.00	34,458,441.00

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)	(1,434,894.00)	36,731,528.00	3.9%	Met
1st Subsequent Year (2024-25)	(125,873.00)	35,555,169.00	.4%	Met
2nd Subsequent Year (2025-26)	(1,473,623.00)	36,790,084.00	4.0%	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 Y)(Form MYPI, Line D2)	
		Status
Current Year (2023-24)	24,902,004.15	Met
1st Subsequent Year (2024-25)	22,041,521.15	Met
2nd Subsequent Year (2025-26)	19,909,874.15	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)	23,984,217.30	Met

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 ²
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:	134,073,800.96	125,361,736.00	126,520,065.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

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	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	134,073,800.96	125,361,736.00	126,520,065.00
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)	134,073,800.96	125,361,736.00	126,520,065.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,681,476.02	2,507,234.72	2,530,401.30
6.	Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,681,476.02	2,507,234.72	2,530,401.30

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		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
			(2023-24)	(2024-25)
(Unrestricted resources 0000-1999 except line 4)				
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)	2,681,477.00	2,507,235.00	2,530,402.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	13,993,667.11	14,543,667.00	14,843,667.00
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)	16,675,144.11	17,050,902.00	17,374,069.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	12.44%	13.60%	13.73%
County Office's Reserve Standard				
(Section 8A, Line 7):		2,681,476.02	2,507,234.72	2,530,401.30
Status:		Met	Met	Met

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

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

1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

Fund 12 has a temporary cash flow loan from Fund 17 Reserve due to the reimbursement nature of the programs in Child Development Fund 12.

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

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

County Office's Contributions and Transfers Standard: -5.0% to 5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(3,264,344.00)	(4,651,997.00)	42.5%	1,387,653.00	Not Met
1st Subsequent Year (2024-25)	(4,136,494.00)	(5,076,285.00)	22.7%	939,791.00	Not Met
2nd Subsequent Year (2025-26)	(5,586,494.00)	(5,976,285.00)	7.0%	389,791.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?					No

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

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

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

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

Explanation:
(required if NOT met) This variance is a combination of Beginning Fund Balance Designations for 1-time project at MCOE's Outdoor School and the County Office LCFF calculation distributed to Program.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes to
increase in total
annual payments)

In 2018-2019, the MCOE issued COP's in the amount of \$8.0 Million. The first payment was paid in March 2019. Over the next 17 years the annual payment will average \$575k-\$580k.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2 OPEB Liabilities

- a. Total OPEB liability

- b. OPEB plan(s) fiduciary net position (if applicable)

- c. Total/Net OPEB liability (Line 2a minus Line 2b)

- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption

(Form 01CS, Item S7A)

First Interim

12,213,449.00	12,213,449.00
467,371.00	467,371.00
11,746,078.00	11,746,078.00
Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

921,995.00	921,995.00
921,995.00	921,995.00
921,995.00	921,995.00

- 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)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,008,552.00	1,005,347.00
1,008,552.00	1,005,347.00
1,008,552.00	1,005,347.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

781,730.00	781,730.00
806,393.00	806,393.00
750,101.00	750,101.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

54.00	54.00
54.00	54.00
54.00	54.00

4. Comments:

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

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

- 1 a. Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 1b-4)

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B)

First Interim

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7B)

First Interim

- b. Amount contributed (funded) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

4 Comments:

The Merced County Office of Education is a member of the Merced County Schools Insurance Group(MCSIG) JPA. MCOE is only liable for annual premiums of the workers compensation JPA. The JPA is insured for extra cost.

S8. Status of Labor Agreements

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

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

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

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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	234.0	232.0	236.0	236.0

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

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

n/a

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Certificated (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

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

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

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

Current 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

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

- 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?

Certificated (Non-management) - Other

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

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

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	585.0	621.0	621.0	621.0

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

6. Amount included for any tentative salary schedule increases

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

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

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

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)

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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

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

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

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

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	196.0	202.0	202.0	202.0

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. 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)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. 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 multi year 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?	<div>No</div>
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 multi year 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.	
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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)	No
A2. Is the system of personnel position control independent from the payroll system?	Yes
A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
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?	No
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?	No
A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

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End of County Office First Interim Criteria and Standards Review

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Merced County Office of Education

Merced County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3182-0-0000-0000-9791	3182	9791	\$88,774.58
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
01-3182-1-0000-0000-9791	3182	9791	(\$88,774.58)
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
01-4124-0-0000-0000-9791	4124	9791	\$179.33
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			
01-4124-5-0000-0000-9791	4124	9791	(\$179.33)
Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced.			

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8100	(\$3,127,461.00)
Explanation: The MCOE budgets maintenance and operation expenses in resources 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA contribution)			