

## 2<sup>nd</sup> Interim Budget

Fiscal Year 2023-2024

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

Public Hearing March 18, 2024

## Merced County Board of Education

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

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**Dennis Hanks** 

Vice Chairperson

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Member

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Member

2023-24 2nd Interim Budget Report Fiscal Year July 1, 2023 – June 30, 2024 Public Hearing March 18, 2024

## 2023-2024 2nd Interim

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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 Second Interim Report

On January 10, 2024, Governor Gavin Newson submitted his 2024-25 state budget proposal. The budget shortfall of an estimated \$37.9 billion is rooted in two separate but related developments during the past two years the substantial decline in the stock market that drove down revenues in 2022 and the unprecedented delay in critical income tax collections. In his message, the Governor emphasized the prioritization of services and programs which Californians depend on most, while making necessary adjustments to ensure long-term fiscal stability. The Governor's Budget maintains investments that are critical to improving instruction and support for students, including funding for community schools, universal school meals, expanded learning opportunities, education workforce, and continued implementation of universal transitional kindergarten.

## Below are some major funding and policy components of the Governor's 2024-25 Proposed State Budget:

## **Budget Reserves and Balanced Solutions**

While closing a shortfall of \$37.9 billion poses a substantial challenge for lawmakers, it is more manageable because of the state's foresight in building the combined budgetary reserves to a record level in 2023. A withdrawal from the Budget Stabilization Account (BSA) is a significant and appropriate component of the budget's balanced solutions.

Even after the proposed withdrawals, total budget reserves in the coming fiscal year will remain at \$18.4 billion. This includes \$11.1 billion in the BSA, \$3.9 billion in the Public School System Stabilization Account (PSSSA), and \$3.4 billion in the Special Fund for Economic Uncertainties. As the BSA balance is at its constitutional maximum amount, a total of \$951 million is required to be dedicated for infrastructure investments in 2023-24.

In addition, the Governor's proposal incorporates a combination of measures to close the shortfall in the budget year. The budget, draws upon \$13.1 billion from the state's reserves; reduces funding for various budget categories; includes support from revenue sources and borrows internally from special funds; delays funding for multiple items and spreads it across a three-year period, beginning in 2025-26; shifts certain expenditures from General Fund to other funds; defers specific obligations to the 2025-26 fiscal year.

**Proposition 98 (Prop. 98):** Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (collectively referred to as K-14 schools). The revised estimates of General Fund revenues reduces the Proposition 98 Guarantee. Proposition 98 funding for K-12 schools and community colleges for 2023-24 is \$108.8 billion. This represents a decrease of approximately \$1.5 billion relative to the 2022 Budget Act.

**Cost of Living Adjustment (COLA)**: The proposal includes an .76% statutory cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as an .76% COLA to special education and other programs outside the LCFF.

**Local Control Funding Formula (LCFF):** The Governor's Budget includes a 0.76% COLA to the LCFF that, when combined with population growth adjustments, will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. At the time of the budget proposal, two data points needed to calculate the final statutory COLA for 2024-25 were still outstanding. The projected 2025-26 COLA is 2.73%

**Special Education:** The 2024-25 budget proposal includes .76% COLA for special education funding, mirroring the administrations priority to address the achievement gap for children with disabilities.

**Early Childhood Education**: Full implementation of universal TK is expected in 2025-26. Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2. No COLA is provided for the California State Preschool Program

**Attendance Recovery and Instructional Continuity:** The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

**Facilities Funding:** The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.

**Federal Revenue:** The outlook of on-going federal funding levels for 2023-24 is known but future years are still uncertain. We are planning flat funding in 2024-25 and subsequent budget years.

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

## Since the first interim revision of the 2023-24 budget, the following adjustments were made:

- Operating funds revenues were adjusted upward by \$2.3 million, and expenditures were adjusted upward by \$2.6 million. Most of the changes in revenue are related to adjustments due to ADA changes, LCFF COLA as well as adjustments due to final grant award notices. Corresponding Expenditure increases are primarily related to a one-time construction projects and additional early education contracts.
- Merced County Office of Education will receive Differentiated Assistance funding, \$1.566 million, an increase of \$200,000. \$1.5 million is budgeted to be expended in 2023-24, increasing the reserve for future support of districts to \$897,723.
- In 2018-19, the MCOE entered into \$8 million COPs debt agreement spanning a 20-year repayment period. The 2023-24 debt payment of \$603 thousand is covered with general fund dollars.
- The remaining differences consist 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 are in progress. 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 January 31, 2024. The main sources we relied on for interpretation of the 2023-2024 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 2nd Interim Fiscal Year 2023-2024

## 2/29/2024

## Operating Funds 01, 09, 11, 12

	Beg Balance	Revenue	Expense	End Balance
BOARD & SUPERINTENDANT			l	
Board & Superintendent	_	878,593	878,593	_
Communication Dept & Other	319,792	1,207,178	1,404,096	122,874
TOTAL	319,792	2,085,771	2,282,689	122,874
BUSINESS SERVICES & HR		· · · · · · · · · · · · · · · · · · ·		
Internal Support		346,656	13,749,131	
-Indirect Charges			(12,668,631)	
Maintenance & Operations	941,219	1,320,808	5,807,433	
-M & O Allocations			4,098,373	
District Business Services		4,616,563	4,616,563	-
MCOE Other & Debt Service	9,648,501	3,221,641	(3,002,352)	7,494,870
TOTAL	10,589,719	9,505,668	12,600,517	7,494,870
EDUCATIONAL SERVICES				
After School Program ASES	67,051	6,035,316	6,027,855	74,512
Charter Schools	1,508,874	6,924,287	7,536,966	896,195
Juvenile Court & Community Schools	5,196,654	14,117,327	13,496,962	5,817,020
Adult Education	208,603	1,335,815	1,333,215	211,203
College & Career/ROP	2,379,441	7,418,543	7,883,146	1,914,838
District Support Services	880,263	1,407,280	1,745,841	541,702
ES Other Grants & Contracts	188,843	1,153,686	766,187	576,342
Outdoor Education (JLB) Migrant Services	836,276 442,754	2,631,955 9,328,495	3,066,906 9,757,838	401,325
Continuous Improvement	49,155	6,190,690	6,162,998	13,412 76,847
Differentiated Assistance	890,628	7,094	0,102,550	897,722
Leadership and Systems	34,284	1,376,821	1,311,239	99,866
TOTAL				
	12,682,827	57,927,309	59,089,154	11,520,982
SPECIAL EDUCATION	7.064.404	42 000 000	40 400 450	2 404 254
Special Education SELPA	7,061,421	43,826,282	48,483,452	2,404,251
Transportation	-	1,396,556 7,890,410	1,396,556 7,890,410	-
Infant	947,499	4,523,719	5,182,122	200 000
Mental Health	507,390	1,598,336	1,585,821	289,096 519,905
Sp Ed Other Grants & Contracts	4,944,574	3,019,287	4,673,795	3,290,066
TOTAL	13,460,884	62,254,590	69,212,156	6,503,318
EARLY EDUCATION	,,	02,201,000	00,2.2,.00	0,000,010
EESP	838,505	37,855,754	37,718,139	976,120
Family Resource Council	75,437	583,109	622,040	36,506
HEAD START	100,037	24,611,911	24,614,288	97,660
TOTAL	1,013,979	63,050,774	62,954,467	1,110,286
TOTAL MCOE	38,067,201	194,824,112	206,138,983	26,752,330
	38,067,201.33	194,824,112.14	206,138,982.98	26,752,330.49

## Merced County Office of Education Multi-Year Projection Assumptions 2023-2024 2<sup>nd</sup> Interim Budget

## LCFF SOURCES

## Objects 8010-8099

2023-24 = LCFF Funding Model

2024-25 = LCFF Funding Model COLA .76% 2025-26 = LCFF Funding Model COLA 2.73%

### 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 = 4.6% Increase in step and column and changes through attrition

2025-26 = 3.6% Increase in step and column and changes through attrition

## **CLASSIFIED SALARIES**

## Objects 2000-2999

2023-24 = Budget

2024-25 = 4.6% Increase in step and column and changes through attrition

2025-26 = 3.6% 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 27.80% : STRS 19.10%

2025-26 = PERS 28.50%; STRS 19.10%

## **BOOKS AND SUPPLIES Objects 4000-4999**

2023-24 = Budget

2024-25 = CPI 2.83% - Adjusted for one-time expenses

2025-26 = CPI 2.70% - Adjusted for one-time expenses

## SERVICES, OTHER OPERATING EXPENSES

## Objects 5000-5999

2023-24 = Budget

2024-25 = CPI 2.83% - Adjusted for one-time expenses

2025-26 = CPI 2.70% - 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 Budget, January 17, 2024

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
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund				
091	Charter Schools Special Revenue Fund	G	G	G	G
101	Special Education Pass-Through Fund	G	G	G	G
11 <b>i</b>	Adult Education Fund	G	G	G	G
12	Child Development Fund	G	G	G	G
13	Caf eteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
16	Forest Reserve Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits	G	G	G	G
211	Building Fund				
251	Capital Facilities Fund				
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
Al	Average Daily Attendance	S	S	1	s
CASH	Cashflow Worksheet				s
CI	Interim Certification				s
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiy ear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals			1	G
01CSI	Criteria and Standards Review				s

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	
1) LCFF Sources		8010-8099	21,939,756.00	23,019,036.00	17,797,716.24	23,317,987.00	298,951.00	1.3%
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	4,259,038.00	1,560,261.84	4,260,343.00	1,305.00	0.0%
4) Other Local Revenue		8600-8799	12,382,788.90	12,670,557.00	4,042,929.91	13,032,907.00	362,350.00	2.9%
5) TOTAL, REVENUES			37,334,205.90	39,948,631.00	23,400,907.99	40,611,237.00		CHARLES 2
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,100,562.00	7,703,133.00	4,691,398.86	7,487,815.00	215,318.00	2.8%
2) Classified Salaries		2000-2999	13,260,598.00	13,358,664.00	8,181,414.46	13,172,615.00	186,049.00	1.4%
3) Employee Benefits		3000-3999	10,823,707.00	10,537,507.00	6,121,836.63	10,357,585.00	179,922.00	1.7%
4) Books and Supplies		4000-4999	1,926,975.00	2,107,444.00	1,305,388.75	2,201,824.00	(94,380.00)	-4.5%
5) Services and Other Operating Expenditures		5000-5999	8,259,927.00	11,543,239.49	3,916,480.76	10,466,573.57	1,076,665.92	9.3%
6) Capital Outlay		6000-6999	2,423,051.00	2,579,480.00	1,439,327.87	3,391,074.00	(811,594.00)	-31.5%
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)	(11,097,939.49)	(628,022.83)	(10,955,183.14)	(142,756.35)	1.3%
9) TOTAL, EXPENDITURES			34,072,496.90	36,731,528.00	25,027,824.50	36,122,303.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,261,709.00	3,217,103.00	(1,626,916.51)	4,488,933.57		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.00	0.00		
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7000 7020	0.00	0.00	0.00	0.00	0.00	0.0%
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)	(4,651,997.00)	(750,000.00)	(5,522,701.00)	(870,704.00)	18.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,686,494.00)	(4,651,997.00)	(750,000.00)	(5,522,701.00)	(67 677 64.00)	10.7%
E. NET INCREASE (DECREASE) IN FUND	78 00000					7341	***	
BALANCE (C + D4)		•	575,215.00	(1,434,894.00)	(2,376,916.51)	(1,033,767.43)	Marie Control	
F. FUND BALANCE, RESERVES  1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,663,276.56	13,140,303.57		13 140 202 57	0.00	0.00
b) Audit Adjustments		9793				13,140,303.57	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		3133	0.00 8,663,276,56	0.00		0.00	0.00	0.0%
d) Other Restatements		9795	0.00	13,140,303.57		13,140,303.57	0.00	2.53
e) Adjusted Beginning Balance (F1c +		3, 33		0.00		0.00	0.00	0.0%
F1d)			8,663,276.56	13,140,303.57		13,140,303.57		
2) Ending Balance, June 30 (E + F1e)			9,238,491.56	11,705,409.57		12,106,536.14		
Components of Ending Fund Balance					7.00			
a) Nonspendable Revolving Cash		9711	35.040.00	25.040.00		05.040.00		
INDVOIVING CASH		9/11	25,940.00	25,940.00	TO STATE OF THE STATE OF	25,940.00	1000	SECURITIES IN SEC.
Stores		9712	62,252.34	62,658.01		62,658.01		Marie Contract

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			<u> </u>	ne (652 P. 18 15)		7-2-2-3 X X X X X X X X X X X X X X X X X X X		
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	8,935,334.56		9,319,210.64		
Safety	0000	9780	517, 190.01					
Charter Oversight	0000	9780	8,355.97					5 - 22 - 1 5 - 22 - 1
Differentiated Assistance	0000	9780	904,221.05				46	2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50
ROP/Career Technology	0000	9780	174,710.78					
Court/Community School Expense	0000	9780	1,080,577.13		Marie San Control		Show.	100
Special Education Expense	0000	9780	38,781.40					
District Support Services	0000	9780	1,288,431.86					
Facilities	0000	9780	252,039.54		4			
Projected OPEB	0000	9780	350,000.00					
Merced City Project	0000	9780	350,000.00					2. 2.
Thorington	0000	9780	810,000.00					No.
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		<b>1</b>			
Alternative Education Expenses- Supplies	1100	9780	689,904.43					
Safety	0000	9780		552,148.18				Single State of the State of th
Charter Oversight	0000	9780		99, 291.44				
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	7.5			
District Support Services	0000	9780		1,011,001.07			1960年	
Transportation	0000	9780		237,576.58				
Facilities	0000	9780		400,000.00			114.	
Projected OPEB Changes	0000	9780		300,000.00	- 15 m		A CONTRACTOR	
Special Education Expenses	0000	9780		1,338,518.53				
ADA Fluctuation	0000	9780		243,866.31	And the second			
Merced City Project	0000	9780		325,000.00				1
ITS Capital Expenditures	0000	9780		296, 224.00				100
Educational Services Expenditures-Supplies	1100	9780		273,884.89				
Special Education Expenditures- Supplies	1100	9780		1,409.40				and the second s
Alternative Education Expenditures-Supplies	1100	9780		439, 393. 14				
Safety	0000	9780				54,972.18	<b>"在"</b>	
Charter Oversight	0000	9780				99, 291. 44		1
Special Ed Expense	0000	9780				329, 648. 53		
Services to Support Districts	0000	9780				1,050,308.64		
Differentiated Assistance	0000	9780				897,722.48	The second	
ROP/Career Technology	0000	9780				919,994.95		

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)
Transportation	0000	9780				237,576.58	C 255	No.
Facilities	0000	9780				400,000.00		
Projected OPEB Changes	0000	9780				300,000.00	17 30 00	
ADA Fluctuation	0000	9780				211.432.82		Fred 11 1
IT Capital Expenditure	0000	9780				296, 224.00	1949 Feb. 301	
Merced City Project	0000	9780				·		
Court/Community School Expense	0000	9780			<b>网络</b>	325,000.00		
Educational Services Expenditures-Supplies	1100	9780				3,482,351.59 273,884.89		
Special Education Expenditures- Supplies	1100	9780				1,409.40		
Alternative Education Expenditures-Supplies	1100	9780				439.393.14		
e) Unassigned/Unappropriated						703,030.14		
Reserve for Economic Uncertainties		9789	2,490,778.00	2,681,477.00		2,698,727.49		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	11,674,769.00	11,666,699.00	6,460,467.00	11,959,295.00	292,596.00	2.5%
Education Protection Account State Aid - Current Year		8012	52,400.00	50,630.00	25,315.00	54,014.00	3,384.00	6.7%
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	116,344.00	9,963.87	116,344.00	0.00	0.0%
Timber Yield Tax		8022	18.00	7.00	0.00	7.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,942.00	0.00	11,089.54	0.00	0.00	0.0%
County & District Taxes					,	0.00	0.00	0.0%
Secured Roll Taxes		8041	13,510,269.00	15,259,594.00	9,205,513.38	15,264,381.00	4,787.00	0.0%
Unsecured Roll Taxes		8042	966,734,00	1,108,759.00	1,180,546.14	1,108,759.00	0.00	0.0%
Prior Years' Taxes		8043	26,683.00	34,538.00	3,418,99	34,538.00	0.00	
Supplemental Taxes		8044	435,685.00	519,679,00		519,679.00		0.0%
Education Revenue Augmentation Fund (ERAF)		8045	446,883.00	381,929.00	200,068.96 367,239.89	381,929.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	950,032.00	787,445.00	334,093.47	787,445.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)			0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00
Other In-Lieu Taxes		8082	0.00	0.00	0.00			0.0%
Less: Non-LCFF		5552	0.00	0.00	0,00	0.00	0.00	0.0%
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			28,180,772.00	29,925,624.00	17,797,716.24	30,226,391.00	300,767.00	1.0%
LCFF Transfers			20,100,772.00	20,020,024.00	17,737,710.24	30,220,381.00	300,101.00	1.0%
Unrestricted LCFF								
Transfers - Current Year	0000	8091	52,400.00	50,630.00	0.00	E4 044 00	2 204 00	. 741
All Other LCFF Transfers - Current Year	All Other	8091	***************************************		0.00	54,014.00	3,384.00	6.7%
Transfers to Charter Schools in Lieu of	, Other	0001	(52,400.00)	(50,630.00)	0.00	(54,014.00)	(3,384.00)	6.7%
Property Taxes		8096	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)
Property Taxes Transfers		8097	(6,241,016.00)	(6,906,588.00)	0.00	(6,908,404.00)	(1,816.00)	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,939,756.00	23,019,036.00	17,797,716.24	23,317,987.00	298,951.00	1.3%
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	The west	
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0,00	1. 李春堂	
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	0.00	0.0%
Title I, Part A, Basic	3010	8290		arizeara Notae	A CONTRACTOR	reconstruction	7 18 3 4	
Title I, Part D, Local Delinquent Programs	3025	8290	14 To 1			Para lead	terms (1996)	1 3
Title II, Part A, Supporting Effective	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290		nia de la Companya d La Companya de la Companya de			A Marin	
Public Charter Schools Grant Program PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290			6.4			The second
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		**************************************		1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1				
Other State Apportionments			Abrirabiles :			7.0		
ROC/P Entitlement						200		
Prior Years	6360	8319	Company Company			and the second		
Special Education Master Plan				4				
Current Year	6500	8311			1 1			Arc disease
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	transfer and	9 Ep.
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	213,991.00	134,871.04	215,296.00	1,305.00	0.6%
Tax Relief Subventions			7.53 P. 12 P	10 CHENNE	1909 (T.A.) 1800 (	-,_20.00	.,550.00	0.0 A

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)
Restricted Levies - Other						4.46.		
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		105 Sept.		4 3 4 6 6 7 5		
Charter School Facility Grant	6030	8590			New York			
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	and the same of the same	200 (100) (100) 200 (100) (100)	100			1114
American Indian Early Childhood Education	7210	8590		18 18 A	100			
All Other State Revenue	All Other	8590	2,691,829.00	3,929,647.00	1,292,061.80	3,929,647.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			3,011,661.00	4,259,038.00	1,560,261.84	4,260,343.00	1,305.00	0.0%
OTHER LOCAL REVENUE							5.0	
Other Local Revenue						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
County and District Taxes					14.00 m			
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				BATTERIO (200 WW.) / 10000				
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	98.5	
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	41,000.00	53,798.77	41,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	3,710.00	0.00	0.00	0.0%
Interest		8660	351,940.90	800,000.00	686,158.74	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	3,794,187.00	3,987,797.00	1,194,621.88	3,780,638.00	(207,159.00)	-5.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
		8689			-13- X	17.5		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	828,037.00	591,195.10	828,037.00	0.00	0.0%
Tuition		8710	5,818,004.00	5,784,287.00	1,014,396.00	6,353,796.00	569,509.00	9.8%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments			Stallpad:					W. S. C.
Special Education SELPA Transfers			1000			The same of	100	
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						8 2 2
From JPAs	6500	8793	1 - Fee (40)					
ROC/P Transfers	•		0.00	A Palacia				
From Districts or Charter Schools	6360	8791	Strain Section					
From County Offices	6360	8792						
From JPAs	6360	8793	那 40 车就	100				10 May 13
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	12,670,557.00	4,042,929.91	13,032,907.00	362,350.00	2.9%
TOTAL, REVENUES			37,334,205.90	39,948,631.00	23,400,907.99	40,611,237.00	662,606.00	1.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,132,339.00	2,686,415.00	1,616,446.55	2,549,222.00	137,193.00	5.1%
Certificated Pupil Support Salaries		1200	137,707.00	124,297.00	74,330.06	124,296.00	1.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,708,515.00	4,770,421.00	2,984,622.25	4,767,297.00	3,124.00	0.1%
Other Certificated Salaries		1900	122,001.00	122,000.00	16,000.00	47,000.00	75,000.00	61.5%
TOTAL, CERTIFICATED SALARIES			8,100,562.00	7,703,133.00	4,691,398.86	7,487,815.00	215,318.00	2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	153,992.00	121,382.00	82,742.60	118,930.00	2,452.00	2.0%
Classified Support Salaries		2200	2,682,138.00	2,765,122.00	1,804,526.38	2,765,123.00	(1.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,466,821.00	4,681,369.00	2,651,035.29	4,576,863.00	104,506.00	2.2%
Clerical, Technical and Office Salaries		2400	5,900,901.00	5,702,299.00	3,600,173.86	5,623,207.00	79,092.00	1.4%
Other Classified Salaries		2900	56,746.00	88,492.00	42,936.33	88,492.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,260,598.00	13,358,664.00	8,181,414.46	13,172,615.00	186,049.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,532,501.00	1,448,669.00	848,898.99	1,407,543.00	41,126.00	2.8%
PERS		3201-3202	3,543,393.00	3,546,375.00	2,164,921.07	3,496,738.00	49,637.00	1.4%
OASDI/Medicare/Alternative		3301-3302	1,128,710.00	1,110,718.00	676,498.06	1,093,570.00	17,148.00	1.5%
Health and Welfare Benefits		3401-3402	3,612,006.00	3,512,015.00	1,840,219.83	3,457,272.00	54,743.00	1.6%
Unemployment Insurance		3501-3502	12,821.00	10,363.00	35,808.99	10,187.00	176.00	1.7%
Workers' Compensation		3601-3602	726,662.00	647,927.00	390,405.82	635,685.00	12,242.00	1.9%
OPEB, Allocated		3701-3702	256,036.00	251,340.00	149,865.32	246,490.00	4,850.00	1.9%
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	10,100.00	15,218.55	10,100.00	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			10,823,707.00	10,537,507.00	6,121,836.63	10,357,585.00	179,922.00	1.7%
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	88,993.00	45,255.19	91,493.00	(2,500.00)	-2.8%
Materials and Supplies		4300	1,380,401.00	1,488,743.00	953,689.36	1,528,300.00	(39,557.00)	-2.7%
Noncapitalized Equipment		4400	466,696.00	529,708.00	306,444.20	582,031.00	(52,323.00)	-9.9%
Food		4700	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,926,975.00	2,107,444.00	1,305,388.75	2,201,824.00	(94,380.00)	-4.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,492,273.00	6,755,748.00	54,021.41	7,325,257.00	(569,509.00)	-8.4%
Travel and Conferences		5200	333,287.00	312,720.00	205,999.62	318,962.00	(6,242.00)	-2.0%
Dues and Memberships		5300	74,327.00	91,547.00	91,466.40	91,547.00	0.00	0.0%
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	961,814.03	1,173,301.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	754,365.00	764,365.00	521,694.03	764,865.00	(500.00)	-0.1%
Transfers of Direct Costs		5710	(2,568,320.00)	(2,845,595.00)	(174,180.84)	(2,843,997.00)	(1,598.00)	0.19
Transfers of Direct Costs - Interfund		5750	(2,673,898.00)	(2,395,252.00)	(557,623.07)	(2,410,296.00)	15,044.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	3,754,989.00	6,767,906.49	2,091,882.84	5,128,435.57	1,639,470.92	24.2%
Communications		5900	425,371.00	424,267.00	202,954.38	424,267.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,259,927.00	11,543,239.49	3,916,480.76	10,466,573.57	1,076,665.92	9.3%
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	1,740,800.00	1,740,800.00	1,327,791.64	2,553,800.00	(813,000.00)	-46.7%
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	682,251.00	838,680.00	111,536.23	837,274.00	1,406.00	0.2%
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	2,579,480.00	1,439,327.87	3,391,074.00	(811,594.00)	-31.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)							107700011 (1200000 110000 110000 110000 11000 11000 11000 11000 11000 11000 11000 11000 11000 11000 11000 1100	
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0,00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.09

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						**************************************	4	
To Districts or Charter Schools	6500	7221		· 加速等位				
To County Offices	6500	7222	Control of the Contro	<b>第四个分类。</b>		45 A		
To JPAs	6500	7223						
ROC/P Transfers of Apportionments					the Salah			1 22
To Districts or Charter Schools	6360	7221	other of the second	10000		3 4 (S) (S)		
To County Offices	6360	7222	<b>建设设计划</b>		Mary Carlotte			
To JPAs	6360	7223	275 HAZ		504			
Other Transfers of Apportionments	All Other	7221-7223	0.00	0,00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	***************************************
Debt Service		, 200	0.00	0.00	0.00	V.U0	0.00	0.09
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00
Other Debt Service - Principal		7439	0.00	0.00			···	0.09
TOTAL, OTHER OUTGO (excluding Transfers		7400			0.00	0.00	0.00	0.09
of Indirect Costs)  OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Indirect Costs		7310	(0.407.779.00)	(0.470.700.00)	(05.000.40)	(0.454.050.00)	(22 22 22)	
Transfers of Indirect Costs - Interfund		7350	(6,137,772.00)	(6,173,739.66)	(25,292.46)	(6,151,653.66)	(22,086.00)	0.49
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		7350	(4,584,551.10)	(4,924,199.83)	(602,730.37)	(4,803,529.48)	(120,670.35)	2.5%
TOTAL, EXPENDITURES			(10,722,323.10)	(11,097,939.49)	(628,022.83)	(10,955,183.14)	(142,756.35)	1.3%
			34,072,496.90	36,731,528.00	25,027,824.50	36,122,303.43	609,224.57	1.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN  From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919		0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0313	0.00	0.00	0.00	0.00	0.00	0.0%
	***************************************		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT		7044	0.00					
To: Child Development Fund  To: Special Reserve Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
·		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		***************************************	0.00	0,00	0.00	0.00	0.00	0.07
SOURCES							and the same of th	
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								0.07
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		8965						

Merced County Office of Education Merced County

#### 2023-24 Second Interim County School Service Fund Unrestricted (Resources 0000-1999) Revenues, Expenditures, and Changes in Fund Balance

24 10249 0000000 Form 01I E82YG6S3JD(2023-24)

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)
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)	(4,651,997.00)	(750,000.00)	(5,522,701.00)	(870,704.00)	18.7%
Contributions from Restricted Revenues		8990	577,850.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,686,494.00)	(4,651,997.00)	(750,000.00)	(5,522,701.00)	(870,704.00)	18.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,686,494.00)	(4,651,997.00)	(750,000.00)	(5,522,701.00)	(870,704.00)	18.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	6,241,016.00	6,906,588.00	0.00	6,908,404.00	1,816.00	0.0%
2) Federal Revenue		8100-8299	22,982,609.00	17,702,345.00	3,650,937.20	17,708,648.00	6,303.00	0.0%
3) Other State Revenue		8300-8599	32,804,922.00	37,384,503.00	13,680,247.43	37,125,664.14	(258,838.86)	-0.7%
4) Other Local Revenue		8600-8799	21,661,379.00	21,622,236.00	10,358,302.10	21,737,392.00	115,156.00	0.5%
5) TOTAL, REVENUES			83,689,926.00	83,615,672.00	27,689,486.73	83,480,108.14		Barra da
B. EXPENDITURES		****						
1) Certificated Salaries		1000-1999	20,182,186.00	20,124,020.00	11,458,548.79	19,970,262.00	153,758.00	0.8%
2) Classified Salaries		2000-2999	24,449,605.00	24,348,828.00	13,904,447.61	24,164,672.00	184,156.00	0.8%
3) Employ ee Benefits		3000-3999	22,668,172.00	22,575,196.00	12,360,697.95	22,402,789.00	172,407.00	0.8%
4) Books and Supplies		4000-4999	4,034,440.13	4,059,855.62	1,503,867.47	4,039,903.62	19,952.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	10 212 902 00	10.054.770.70	4 200 045 70	40.447.405.70		
6) Capital Outlay		6000-6999	10,312,802.00	12,851,770.70	4,392,845.73	13,447,165.70	(595,395.00)	-4.6%
7) Other Outgo (excluding Transfers of			1,942,419.86	6,469,904.98	1,707,224.14	7,898,667.09	(1,428,762.11)	-22.1%
Indirect Costs)		7100-7299 7400-7499	738,958.00	738,958.00	603,074.88	738,958.00	0.00	0.0%
Other Outge - Transfers of Indirect Costs		7300-7399	6,137,772.00	6,173,739.66	25,292.46	6,151,653.66	22,086.00	0.4%
9) TOTAL, EXPENDITURES			90,466,354.99	97,342,272.96	45,955,999.03	98,814,071.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(6,776,428.99)	(13,726,600.96)	(18,266,512.30)	(15,333,962.93)		
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	5 000 00	5 000 00	
b) Transfers Out		7600-7629	0.00	0.00	0.00	5,000.00	5,000.00	New
2) Other Sources/Uses		, 000 , 010	0.00	0.00	0.00	0.00	0.00	0.0%
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	
3) Contributions		8980-8999	2,686,494.00	4,651,997.00	750,000.00	5,522,701.00	870,704.00	0.0%
4) TOTAL, OTHER FINANCING				1,001,001.00	700,000.00	3,322,701.00	870,704.00	18.7%
SOURCES/USES			2,686,494.00	4,651,997.00	750,000.00	5,527,701.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,089,934.99)	(9,074,603.96)	(17,516,512.30)	(9,806,261.93)		
F. FUND BALANCE, RESERVES		1001			37.7			- VIA
1) Beginning Fund Balance					- 10 m			
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		10.2
d) Other Restatements		9795	0.00	0.00	Associated to the second	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	13,196,594.58		12,464,936.61		
Components of Ending Fund Balance			1,222,701.00	10,100,004.00		12,707,300.01		
a) Nonspendable								<b>*</b>
						1996	网络学生 各国人	
Revolving Cash		9711	0.00	0.00		0.00	<b>"数</b> 是"	5 to 30 to 18
		9711 9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		*
b) Restricted		9740	9,999,707.59	13,196,594.58		12,464,936.61	- A	
c) Committed				119000000000000000000000000000000000000		San San S		
Stabilization Arrangements		9750	0.00	0.00		0.00	70 Aug.	
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned			***************************************					
Other Assignments		9780	0.00	0.00		0.00	4.00	
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00	. 罗金橡	0.00	500 M	
Unassigned/Unappropriated Amount		9790	0.00	0.00	MARKE TO SERVICE	0.00		
LCFF SOURCES				"我的我们。"	(S) (A) (4 (S) (S)		1	9.8
Principal Apportionment				1 4 2 E				
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	and the second	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		11 1
Tax Relief Subventions				在了是是意识				
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					177	A. 1994.		
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	7, 1	
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		2000年
Receipt from Co. Board of Sups.		8070	0,00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)							A A	AMPLE STATES
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				ALC: N			1 3 3 2	1
Unrestricted LCFF								
Transfers - Current Year	0000	8091	2430 A		Part Control			
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	6,906,588.00	0.00	6,908,404.00	1,816.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,241,016.00	6,906,588.00	0.00	6,908,404.00	1,816,00	0.0%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	273,559.00	18,162.51	263.822.00	(9,737.00)	-3.6%
Child Nutrition Programs		8220	57,000.00	57,000.00	25,883.24	57,000.00	0.00	0.0%
Donated Food Commodities		8221	0,00	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	7.00		
FEMA		8281		250 E M 2 27 /9	0,00	0.00	0.00	
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal		6265	0.00	0.00	0.00	0.00	0,00	0.0%
Sources		8287	125,170.00	125,170.00	(49,449.91)	125,170,00	0.00	0.0%
Title I, Part A, Basic	3010	8290	450,330.00	391,462.00	426,632.00	383,964.00	(7,498.00)	-1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	257,184.00	348,303.00	94,764.56	354,258.00	5,955,00	1.7%
Title II, Part A, Supporting Effective Instruction	4035	8290	46,277.00	45,690.00	32,413.00	35,505.00	(10,185.00)	-22.3%
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	47,718,00	143,021.00	51,157.00	3,439.00	7.2%
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	10,116,531.00	294,615.49	10,125,373.00	8,842,00	0.1%
Career and Technical Education	3500-3599	8290	40,301.00	46,882.00	0.00	46,882.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,475,104.00	3,689,672.00	2,664,895,31	3,705,159.00	15,487.00	0.4%
TOTAL, FEDERAL REVENUE			22,982,609.00	17,702,345.00	3,650,937.20	17,708,648.00		
OTHER STATE REVENUE		***************************************	22,002,000.00	17,702,040.00	3,030,937.20	17,700,048.00	6,303.00	0.0%
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				0.00	0.00	0.00	0.00	U.U %
Current Year	6500	8311	23,968,281.00	23,921,592.00	10,632,875.00	23,256,021.00	(665,571.00)	-2.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,780,830.00	1,780,830.00	1,037,362.00	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	9,108.45	13,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0,00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	80,570.00	96,043.00	23,505.25	1-1	0.00	0.0%
Tax Relief Subventions			30,570.00	00,040.00	25,505.25	96,043.00	0.00	0.0%
Restricted Levies - Other			and the same of th					
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	2.22	* ***
Other Subventions/In-Lieu Taxes		8576				0.00	0.00	0.0%
Pass-Through Revenues from State		0010	0.00	0.00	0.00	0.00	0.00	0.0%
Sources		8587	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)
After School Education and Safety (ASES)	6010	8590	106,471.00	5,653,791,00	12,541.98	5,653,791.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant			0.00	0.00	0.00	0.00	. 0.00	0.0%
Program	6387	8590	59,945.00	146,000.00	305,611.96	146,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	100,000.00	127,119.00	0.00	127,119.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0,00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,695,825.00	5,646,128.00	1,659,242.79	6,052,860,14	406,732,14	7.2%
TOTAL, OTHER STATE REVENUE			32,804,922.00	37,384,503.00	13,680,247.43	37,125,664.14	(258,838.86)	-0.7%
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	(144,704.63)	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	112,990.00	56,252.42	112,550.00	(440.00)	-0.4%
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			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1000	18.4			
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0,00	0.00	The Allendard	
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0,00	0.00	0.0%
Interagency Services		8677	3,160,800.00	2,727,220.00	1,129,475.36	2,727,220.00	0.00	0.0%
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	747,092.00	238,243.93	802,092.00	55,000.00	7.4%
Other Local Revenue				1945) 1946)				The state of
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,578,688.00	5,180,045.00	3,043,784.02	5,240,641.00	60,596.00	1.2%
Tuition		8710	11,846,626.00	12,703,594.00	6,035,251.00	12,703,594.00	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)
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments							,	3.07
Special Education SELPA Transfers				oddoninaenovsk				
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	0.09
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								0.07
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	0.09
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	0.09
TOTAL, OTHER LOCAL REVENUE			21,661,379.00	21,622,236.00	10,358,302.10	21,737,392.00	115,156.00	0.5%
TOTAL, REVENUES			83,689,926.00	83,615,672,00	27,689,486.73	83,480,108.14	(135,563.86)	-0.2%
CERTIFICATED SALARIES			00,000,020.00	00,010,012.00	27,000,400.70	00,400,100,14	(100,000.00)	-0.27
Certificated Teachers' Salaries		1100	13,776,937.00	14,039,018,00	7,561,095.71	13,894,554.00	144,464.00	1.0%
Certificated Pupil Support Salaries		1200	3,044,323.00	2,804,067.00	1,749,915.39	2,710,841.00	93,226.00	3,3%
Certificated Supervisors' and Administrators'		1300						
Salaries			3,247,107.00	3,167,094.00	2,073,643.37	3,251,026.00	(83,932.00)	-2.79
Other Certificated Salaries  TOTAL, CERTIFICATED SALARIES		1900	113,819.00	113,841.00	73,894.32	113,841.00	0.00	0.0%
			20,182,186.00	20,124,020.00	11,458,548.79	19,970,262.00	153,758.00	0.8%
CLASSIFIED SALARIES Classified Instructional Salaries		2100	42 550 250 00	40 507 047 00		10 570 007 00		
Classified Support Salaries		2200	12,559,359.00	12,597,347.00	6,809,516.73	12,570,037.00	27,310,00	0,2%
Classified Supervisors' and Administrators'		2300	5,499,345.00	5,415,750.00	3,092,878.69	5,279,552.00	136,198.00	2.5%
Salaries			2,838,876.00	2,867,180.00	1,763,436.95	2,837,566.00	29,614.00	1.0%
Clerical, Technical and Office Salaries		2400	1,904,378.00	1,832,211.00	1,239,145.11	1,841,177.00	(8,966.00)	-0.5%
Other Classified Salaries		2900	1,647,647.00	1,636,340.00	999,470.13	1,636,340.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,449,605.00	24,348,828.00	13,904,447.61	24,164,672.00	184,156.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,708,378.00	3,721,803.00	1,787,461.71	3,692,434.00	29,369.00	0.89
PERS		3201-3202	5,808,223.00	5,732,696.00	3,753,294.18	5,689,463.00	43,233.00	0.89
OASDI/Medicare/Alternative		3301-3302	2,118,418.00	2,101,994.00	1,285,048.37	2,085,672.00	16,322.00	0.8%
Health and Welfare Benefits		3401-3402	8,962,822.00	9,005,904.00	4,444,827.90	8,937,819.00	68,085.00	0.8%
Unemployment Insurance		3501-3502	27,444.00	23,239.00	12,505.23	23,035.00	204.00	0.9%
Workers' Compensation		3601-3602	1,516,252.00	1,465,642.00	772,144.60	1,454,503.00	11,139.00	0.89
OPEB, Allocated		3701-3702	526,635.00	523,613.00	294,845,35	519,558.00	4,055.00	0.89
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	305.00	10,570.61	305.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,668,172.00	22,575,196.00	12,360,697.95	22,402,789.00	172,407.00	0.89
BOOKS AND SUPPLIES						Collado de marca de la collado de marca de la collado de marca de la collado de la col		
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	54,856.00	9,236.39	50,888.00	3,968.00	7.2%
Materials and Supplies		4300	3,125,754.13	3,066,520.13	1,074,484.12	3,094,983.13	(28,463.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	689,217.00	766,419.00	367,595,73	721,272,00	45,147.00	5.9%
Food		4700	161,809.00	172,060.49	52,551.23	172,760.49	(700.00)	-0.4%
TOTAL, BOOKS AND SUPPLIES			4,034,440.13	4,059,855.62	1,503,867.47	4,039,903.62	19,952.00	0.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,632,201.00	3,733,584.00	1,238,102.54	4,049,539.00	(315,955.00)	-8.5%
Travel and Conferences		5200	631,398,00	633,975.00	271,157.28	676,977.00	(43,002.00)	-6.8%
Dues and Memberships		5300	6,145.00	6,145.00	3,870.88	6,210.00	(65.00)	-1.1%
Insurance		5400-5450	83,827.00	87,207.00	3,380.00	87,207.00	0.00	0.0%
Operations and Housekeeping Services		5500	107,606.00	107,988.00	79,867.20	137,988,00	(30,000.00)	-27.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	474,068.00	485,407.00	99,995.36	473,323.00	12,084.00	2.5%
Transfers of Direct Costs		5710	2,568,320.00	2,845,595.00	174,180.84	2,843,997.00	1,598.00	0.1%
Transfers of Direct Costs - Interfund		5750	(16,743.00)	(22,300.00)	(14,627.13)	(22,300.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,741,574.00	4,885,832.70	2,443,415.04	5,105,887.70	(220,055.00)	-4.5%
Communications		5900	84,406.00	88,337.00	93,503.72	88,337.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,312,802.00	12,851,770.70	4,392,845.73	13,447,165.70	(595,395.00)	-4.6%
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	5,590,518.98	1,246,375.01	7,006,281.09	(1,415,762.11)	-25.3%
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	879,386.00	460,849.13	892,386.00	(13,000.00)	-1.5%
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	6,469,904.98	1,707,224.14	7,898,667.09	(1,428,762.11)	-22.1%
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				0.00	0.00	0.00	0.00	0.0%
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	29,287.36	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%

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Ai, Version 5

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.007
To County Offices	6360	7222				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			0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
		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	263,787.52	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	603,074.88	738,958.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								***************************************
Transfers of Indirect Costs		7310	6,137,772.00	6,173,739.66	25,292.46	6,151,653.66	22,086.00	0.4%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,137,772.00	6,173,739.66	25,292.46	6,151,653.66	22,086.00	0.4%
TOTAL, EXPENDITURES			90,466,354.99	97,342,272.96	45,955,999.03	98,814,071.07	(1,471,798.11)	-1.5%
INTERFUND TRANSFERS				-				
INTERFUND TRANSFERS IN							MACANIPIPA DE LA CALLACTA DE LA CALL	
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	5,000.00	5,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	5,000.00	5,000.00	New
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			000 20 10 10	18 (19 (19 (19 (19 (19 (19 (19 (19 (19 (19	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -			
SOURCES				19 miles				
State Apportionments					- Harris Alberta			
Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00		
Proceeds from Disposal of Capital Assets		8953	0,00	0.00	0.00	0.00	0.00	0.0%
Other Sources			0,00	0.00	0.00	0.00	0.00	0.0%
County School Bldg Aid		8961	0.00	0.00	0.00	0,00	0.00	0.00/
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00		0.0%
Long-Term Debt Proceeds			V. VV	0.00	0.00	0.00	0.00	0.0%
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				0.00	0.0%
Proceeds from Lease Revenue Bonds		8072	0.00	0.001	~ ~ ^ 1	'	1	
Proceeds from Lease Revenue Bonds Proceeds from SBITAs		8973 8974	0.00	0.00	0.00	0.00	0.00	0.0%

Merced County Office of Education Merced County

### 2023-24 Second Interim County School Service Fund Restricted (Resources 2000-9999) Revenues, Expenditures, and Changes in Fund Balance

24 10249 0000000 Form 01I E82YG6S3JD(2023-24)

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) 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) TOTAŁ, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,264,344.00	4,651,997.00	750,000.00	5,522,701.00	870,704.00	18.7%
Contributions from Restricted Revenues		8990	(577,850.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,686,494.00	4,651,997.00	750,000.00	5,522,701.00	870,704.00	18.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,686,494.00	4,651,997.00	750,000.00	5,527,701.00	(875,704.00)	-18.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,180,772.00	29,925,624.00	17,797,716.24	30,226,391.00	300,767.00	1.0%
2) Federal Revenue		8100-8299	22,982,609.00	17,702,345.00	3,650,937.20	17,708,648.00	6,303.00	0.0%
3) Other State Revenue		8300-8599	35,816,583.00	41,643,541.00	15,240,509.27	<b> </b>	<b> </b>	
4) Other Local Revenue		8600-8799	34,044,167.90	34,292,793.00	14,401,232.01	41,386,007.14 34,770,299.00	(257,533.86)	-0.6%
5) TOTAL, REVENUES		0000 0700	121,024,131,90	123,564,303.00	51,090,394.72	124,091,345.14	477,506.00	1.4%
B. EXPENDITURES			121,024,101,50	120,004,003.00	31,000,304.72	124,091,040.14	65.00	Mills Super Volume
1) Certificated Salaries		1000-1999	28,282,748.00	27,827,153.00	16,149,947.65	27,458,077.00	369,076.00	1 26/
Classified Salaries		2000-2999	37,710,203.00	37,707,492.00	22,085,862.07			1.3%
3) Employee Benefits		3000-3999	33,491,879.00			37,337,287.00	370,205.00	1.0%
4) Books and Supplies		4000-4999		33,112,703.00	18,482,534.58	32,760,374.00	352,329.00	1.1%
5) Services and Other Operating		4000-4999	5,961,415.13	6,167,299.62	2,809,256.22	6,241,727.62	(74,428.00)	-1.2%
Expenditures		5000-5999	18,572,729.00	24,395,010.19	8,309,326.49	23,913,739.27	481,270.92	2.0%
6) Capital Outlay		6000-6999	4,365,470.86	9,049,384.98	3,146,552.01	11,289,741.09	(2,240,356.11)	-24.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	738,958.00	738,958.00	603,074.88	738,958.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,584,551.10)	(4,924,199.83)	(602,730.37)	(4,803,529.48)	(120,670.35)	2.5%
9) TOTAL, EXPENDITURES			124,538,851.89	134,073,800.96	70,983,823.53	134,936,374.50		204
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,514,719.99)	(10,509,497.96)	(19,893,428.81)	(10,845,029.36)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	5,000.00	5,000.00	Nev
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%
Contributions     TOTAL, OTHER FINANCING		8980-8999	0.00	0.00	0.00	0.00	00,00	0.0%
SOURCES/USES			0.00	0.00	0.00	5,000.00	1.6 3190	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,514,719.99)	(10,509,497.96)	(19,893,428.81)	(10,840,029.36)	1 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1	Control of
F. FUND BALANCE, RESERVES					S. C. C.			
1) Beginning Fund Balance					\$ 1.00 miles			
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	24,902,004.15		24,571,472.75		
Components of Ending Fund Balance						. ,	Marine Carlo	
_								1807.6
a) Nonspendable			I		X 12			
a) Nonspendable Revolving Cash		9711	25,940.00	25,940.00	1000	25,940.00	34.45	
•		9711 9712	25,940.00 62,252.34	25,940.00 62,658.01	4	25,940.00 62,658.01		
Revolving Cash								

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	9,999,707.59	13,196,594.58		12,464,936.61		
c) Committed				***************************************				
Stabilization Arrangements		9750	0.00	0.00	44	0.00		
Other Commitments		9760	0.00	0.00		0.00		1000
d) Assigned							100	
Other Assignments		9780	6,638,827.22	8,935,334.56		9,319,210.64		
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		<b>"特别"</b>			
Court/Community School Expense	0000	9780	1,080,577.13		and the second			
Special Education Expense	0000	9780	38,781.40					1 1 1 1 1
District Support Services	0000	9780	1,288,431.86					
Facilities	0000	9780	252,039.54				# W 22	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Projected OPEB	0000	9780	350,000.00		· 唐等 4		10000	
Merced City Project	0000	9780	350,000.00					
Thorington	0000	9780	810,000.00					4 4 4 4 4
LCFF COLA Diff	0000	9780	5,819.00					
Educational Services Expenses- Supplies	1100	9780	161,694.81			,		1000
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		796, 346. 48				
ROP/Career Technology	0000	9780		919,994.95	生物 海			
Court/Community School Expense	0000	9780		1,700,679.59				
District Support Services	0000	9780		1,011,001.07	图 图 译明			
Transportation	0000	9780		237, 576. 58				
Facilities	0000	9780		400,000.00			132	
Projected OPEB Changes	0000	9780		300,000.00	10 (5 th ) 10 (10 th )			
Special Education Expenses	0000	9780		1,338,518.53	The later			
ADA Fluctuation	0000	9780		243,866.31			17.50	3
Merced City Project	0000	9780		325,000.00	1.00		Sec. 1	1
ITS Capital Expenditures	0000	9780		296, 224.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			看著
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	radios.		Single Si	
Safety	0000	9780				54,972.18		
Charter Oversight	0000	9780			10 mg	99, 291.44		· 解注意
Special Ed Expense	0000	9780				329, 648. 53		Service Con-
Services to Support Districts	0000	9780				1,050,308.64	1	
Differentiated Assistance	0000	9780				897,722.48		
ROP/Career Technology	0000	9780				919,994.95		
Transportation	0000	9780				237,576.58		

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)				
Facilities	0000	9780				400,000,00						
Projected OPEB Changes	0000	9780		Value		400,000.00						
ADA Fluctuation	0000	9780		***************************************		300,000.00		100				
IT Capital Expenditure	0000	9780				211,432.82						
Merced City Project	0000	9780				296,224.00						
Court/Community School Expense	0000	9780				325,000.00 3,482,351.59						
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								100				
Reserve for Economic Uncertainties		9789	2,490,778.00	2,681,477.00		2,698,727.49						
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00						
LCFF SOURCES			1	0.00	TO HOLD .	0.00						
Principal Apportionment												
State Aid - Current Year		8011	11,674,769.00	11,666,699.00	6,460,467.00	11,959,295.00	292,596.00	2.5%				
Education Protection Account State Aid - Current Year		8012	52,400.00	50,630.00	25,315.00	54,014.00	3,384.00	6.7%				
State Aid - Prior Years		8019	0.00	0.00	0.00	0,00	0.00	0.0%				
Tax Relief Subventions					0.00	0,00	0.00	0.0%				
Homeowners' Exemptions		8021	113,357.00	116,344.00	9,963.87	116,344.00	0.00	0.0%				
Timber Yield Tax		8022	18.00	7.00	0.00	7.00	0.00	0.0%				
Other Subventions/In-Lieu Taxes		8029	3,942.00	0.00	11,089.54	0.00	0.00	0.0%				
County & District Taxes					11,000.01	0.00	0.00	0.0%				
Secured Roll Taxes		8041	13,510,269.00	15,259,594.00	9,205,513.38	15,264,381.00	4,787.00	0.0%				
Unsecured Roll Taxes		8042	966,734.00	1,108,759.00	1,180,546,14	1,108,759.00	0,00	0.0%				
Prior Years' Taxes		8043	26,683.00	34,538.00	3,418.99	34,538.00	0.00	0.0%				
Supplemental Taxes		8044	435.685.00	519,679.00	200,068.96	519,679.00	0.00	0.0%				
Education Revenue Augmentation Fund (ERAF)		8045	446,883.00	381,929.00	367,239.89	381,929.00	0.00	0.0%				
Community Redevelopment Funds (SB 617/699/1992)		8047	950,032.00	787,445.00	334,093.47	787,445.00	0.00	0.0%				
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%				
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%				
Miscellaneous Funds (EC 41604)								0.070				
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	29,925,624.00	17,797,716.24	30,226,391.00	300,767.00	1,0%				
LCFF Transfers					***************************************							
Unrestricted LCFF												
Transfers - Current Year	0000	8091	52,400.00	50,630.00	0.00	54,014.00	3,384.00	6.7%				
All Other LCFF Transfers - Current Year	All Other	8091	(52,400.00)	(50,630.00)	0.00	(54,014.00)	(3,384.00)	6.7%				
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%				
			L					5.570				

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)
LCFF/Revenue Limit Transfers - Prior		8099						
Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,180,772.00	29,925,624.00	17,797,716.24	30,226,391.00	300,767.00	1.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement Special Education Discretionary Grants		8181 8182	2,560,358.00	2,560,358.00	0.00	2,560,358.00	0.00	0.0%
Child Nutrition Programs		8220	504,882.00	273,559.00	18,162.51	263,822.00	(9,737.00)	-3.6%
Donated Food Commodities		8221	57,000.00	57,000.00	25,883.24	57,000.00	0.00	0.0%
Flood Control Funds			0.00	0,00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8280	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Sources		8287	125,170.00	125,170.00	(49,449.91)	125,170.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	450,330.00	391,462.00	426,632.00	383,964.00	(7,498.00)	-1.9%
Title I, Part D, Local Delinquent Programs	3025	8290	257,184.00	348,303.00	94,764.56	354,258.00	5,955.00	1.7%
Title II, Part A, Supporting Effective Instruction	4035	8290	46,277.00	45,690.00	32,413.00	35,505.00	(10,185.00)	-22.3%
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	47,718.00	143,021.00	51,157.00	3,439.00	7.2%
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	10,116,531.00	294,615.49	10,125,373,00	8,842,00	0.1%
Career and Technical Education	3500-3599	8290	40,301.00	46,882.00	0.00	46,882.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,475,104.00	3,689,672.00	2,664,895.31	3,705,159.00	15,487.00	0.4%
TOTAL, FEDERAL REVENUE			22,982,609,00	17,702,345.00	3,650,937.20	17,708,648.00	6,303.00	0.0%
OTHER STATE REVENUE						, ,	0,000.00	0.070
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	23,921,592.00	10,632,875.00	23,256,021.00	(665,571.00)	-2.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,780,830.00	1,780,830.00	1,037,362.00	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	9,108.45	13,000.00	0.00	0.0%
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	310,034.00	158,376.29	311,339.00	1,305.00	0.4%
Tax Relief Subventions								
Restricted Levies - Other								

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)
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State			0.00	0.00	0.00	0.00	0.00	0.0%
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	5,653,791.00	12,541.98	5,653,791.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	59,945.00	146,000.00	305,611.96	146,000.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	100,000.00	127,119.00	0.00	127,119.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0,00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,387,654.00	9,575,775.00	2,951,304.59	9,982,507.14	406,732.14	4.2%
TOTAL, OTHER STATE REVENUE			35,816,583.00	41,643,541.00	15,240,509.27	41,386,007.14	(257,533.86)	-0.6%
OTHER LOCAL REVENUE				71,010,011.00	10,240,000.27	41,000,007.14	(207,000,00)	-0.076
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						-1-9		J.J.A.
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	(144,704.63)	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	153,990.00	110,051.19	153,550.00	(440.00)	-0.3%
Leases and Rentals		8650	0.00	0.00	3,710.00	0.00	0.00	0.0%
Interest		8660	352,432.90	800,492.00	686,158.74	800,492.00	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	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	6,715,017.00	2,324,097.24	6,507,858.00	(207,159.00)	-3.1%
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	1,976,528.00	737,293.35	2,031,528.00	55,000.00	2.8%
Other Local Revenue							······································	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	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 Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,994,131.00	6,008,082.00	3,634,979.12	6,068,678.00	60,596.00	1.0%
Tuition		8710	17,664,630.00	18,487,881.00	7,049,647.00	19,057,390.00	569,509,00	3.1%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments			0.00	0,00	0.00	0.00	0.00	0.076
Special Education SELPA Transfers				<b>Designation</b>				
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			3.00	0.00	<b>U.</b> U.	0,00	0.00	0.070
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		-:- <b>v</b>	0,00	0.00	0.00	0.00	0.00	0.0%
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	34,292,793.00	14,401,232.01	34,770,299.00	477,506.00	1.4%
TOTAL, REVENUES			121,024,131.90	123,564,303.00	51,090,394.72	124,091,345.14		
CERTIFICATED SALARIES			121,024,131.90	123,304,303.00	31,090,394.72	124,091,343.14	527,042.14	0.4%
Certificated Teachers' Salaries		1100	16,909,276,00	16,725,433.00	9,177,542.26	16,443,776.00	281,657.00	1.7%
Certificated Pupil Support Salaries		1200	3,182,030.00	2,928,364.00	1,824,245.45	2,835,137.00	93,227.00	
Certificated Supervisors' and Administrators'			0,102,000.00	2,026,004.00	1,024,240.40	2,000,107.00	53,227.00	3.2%
Salaries		1300	7,955,622.00	7,937,515.00	5,058,265.62	8,018,323.00	(80,808.00)	-1.0%
Other Certificated Salaries		1900	235,820.00	235,841.00	89,894.32	160,841.00	75,000.00	31.8%
TOTAL, CERTIFICATED SALARIES			28,282,748.00	27,827,153.00	16,149,947.65	27,458,077.00	369,076.00	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,713,351.00	12,718,729.00	6,892,259.33	12,688,967.00	29,762.00	0.2%
Classified Support Salaries		2200	8,181,483.00	8,180,872.00	4,897,405.07	8,044,675.00	136,197.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	7,305,697.00	7,548,549.00	4,414,472.24	7,414,429.00	134,120.00	1.8%
Clerical, Technical and Office Salaries		2400	7,805,279.00	7,534,510.00	4,839,318.97	7,464,384.00	70,126.00	0.9%
Other Classified Salaries		2900	1,704,393.00	1,724,832.00	1,042,406.46	1,724,832.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,710,203.00	37,707,492.00	22,085,862.07	37,337,287.00	370,205.00	1.0%
EMPLOYEE BENEFITS							,	
STRS		3101-3102	5,240,879.00	5,170,472.00	2,636,360,70	5,099,977.00	70,495.00	1.4%
PERS		3201-3202	9,351,616.00	9,279,071.00	5,918,215.25	9,186,201.00	92,870.00	1.0%
OASDI/Medicare/Alternative		3301-3302	3,247,128.00	3,212,712.00	1,961,546.43	3,179,242.00	33,470.00	1.0%
Health and Welfare Benefits		3401-3402	12,574,828.00	12,517,919.00	6,285,047.73	12,395,091.00	122,828.00	1.0%
Unemployment Insurance		3501-3502	40,265.00	33,602.00	48,314.22	33,222.00	380.00	1.1%
Workers' Compensation		3601-3602	2,242,914.00	2,113,569.00	1,162,550.42	2,090,188.00	23,381.00	1.1%
OPEB, Allocated		3701-3702	782,671.00	774,953.00	444,710.67	766,048.00	8,905.00	1.1%
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	10,405.00	25,789.16	10,405.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		·	33,491,879.00	33,112,703.00	18,482,534.58	32,760,374.00	352,329.00	
BOOKS AND SUPPLIES				30,112,703.00	10,702,004.00	32,700,374.00	332,323.00	1.1%

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)
Approved Textbooks and Core Curricula		4400						
Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	137,538.00	143,849.00	54,491.58	142,381.00	1,468.00	1.0%
Materials and Supplies		4300	4,506,155.13	4,555,263.13	2,028,173.48	4,623,283.13	(68,020.00)	-1.5%
Noncapitalized Equipment		4400	1,155,913.00	1,296,127.00	674,039.93	1,303,303.00	(7,176.00)	-0.6%
Food		4700	161,809.00	172,060.49	52,551.23	172,760.49	(700.00)	-0.4%
TOTAL, BOOKS AND SUPPLIES			5,961,415.13	6,167,299.62	2,809,256.22	6,241,727.62	(74,428.00)	-1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,124,474.00	10,489,332.00	1,292,123.95	11,374,796.00	(885,464.00)	-8.4%
Travel and Conferences		5200	964,685.00	946,695.00	477,156.90	995,939.00	(49,244.00)	-5.2%
Dues and Memberships		5300	80,472.00	97,692.00	95,337.28	97,757.00	(65.00)	-0.1%
Insurance		5400-5450	578,059.00	581,439.00	521,831.96	581,439.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,280,907.00	1,281,289.00	1,041,681.23	1,311,289.00	(30,000.00)	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,228,433.00	1,249,772.00	621,689.39	1,238,188.00	11,584.00	0.9%
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)	(2,417,552.00)	(572,250.20)	(2,432,596.00)	15,044.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	7,496,563.00	11,653,739.19	4,535,297.88	10,234,323.27	1,419,415.92	12.2%
Communications		5900	509,777.00	512,604.00	296,458.10	512,604.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,572,729.00	24,395,010.19	8,309,326.49	23,913,739.27	481,270.92	2.0%
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	3,336,555.86	7,331,318.98	2,574,166.65	9,560,081.09	(2,228,762,11)	-30.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,028,915.00	1,718,066.00	572,385.36	1,729,660.00	(11,594.00)	-0.7%
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			4,365,470.86	9,049,384.98	3,146,552.01	11,289,741.09	(2,240,356.11)	-24.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)	*							
Tuition								
Tuition for Instruction Under Interdistrict				and the state of t				
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					And the second s			
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	29,287.36	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%

6500 6500 6500 6360 6360 6360 MI Other	7221 7222 7223 7221 7222 7223 7221-7223 7281-7283 7299	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00	0.00	0.00	0.0%
6500 6500 6360 6360 6360	7222 7223 7221 7222 7223 7221-7223 7281-7283	0.00 0.00 0.00 0.00	0.00	0.00	0.00	0.00	
6500 6360 6360 6360	7223  7221  7222  7223  7221-7223  7281-7283	0.00	0.00	0.00			0.0%
6360 6360 6360	7221 7222 7223 7221-7223 7281-7283	0.00	0.00		0.00	0.00	
6360 6360	7222 7223 7221-7223 7281-7283	0.00		0.00		0.00	0.09
6360 6360	7222 7223 7221-7223 7281-7283	0.00		0.00			
6360	7223 7221-7223 7281-7283		0.00	0.00	0.00	0.00	0.0
	7221-7223 7281-7283	0.00	0.00	0.00	0.00	0.00	0.09
dl Other	7281-7283		0.00	0.00	0.00	0.00	0.09
		0.00	0.00	0.00	0.00	0.00	0.09
	7299	0.00	0.00	0.00	0.00	0.00	0.09
		0.00	0.00	0.00	0.00	0.00	0.0
						0.00	0.0
	7438	263,788,00	263,788.00	263,787.52	263,788.00	0.00	0.0
	7439	310,000.00	310,000.00	310,000,00	310,000.00	0.00	0.0
		738,958,00	738,958.00	603,074.88	738,958.00	0.00	0.09
			7 00,000,000	000,01 1.00	7 00,300.00	0.00	0.0
	7310	0.00	0,00	0.00	0.00		
	7350	(4,584,551,10)	(4,924,199.83)	(602,730.37)	(4,803,529.48)	(120,670.35)	2.5
		(4,004,001,70)	(4,324,138.03)	(002,730.37)	(4,003,329,46)	(120,070.33)	2.5
		(4,584,551.10)	(4,924,199.83)	(602,730.37)	(4,803,529.48)	(120,670.35)	2.59
		124,538,851.89	134,073,800.96	70,983,823.53	134,936,374.50	(862,573.54)	-0.69
	***************************************		***************************************				***************************************
	8912	0.00	0.00	0.00	0.00	0.00	0.0
	8919	0.00	0.00	0.00	5,000.00	5,000.00	Ne
		0.00	0.00	0.00	5,000.00	5,000.00	Ne
	***************************************						
	7611	0.00	0.00	0.00	0.00	0.00	0.09
	7612	0.00	0.00	0.00	0.00	0.00	0.09
	7613	0.00	0.00	0.00	0.00	0.00	0.09
	7616	0.00	0.00	0.00	0.00	0.00	0.09
	7619	0.00	0.00	0.00	0.00	0.00	0.09
		0.00	0.00	0.00	0.00	0.00	0.09
······································	***************************************		***************************************				
				o constanting and a second		Activeted	
	8931	0.00	0.00	0.00	0.00	0.00	0.09
			***************************************				***************************************
	8953	0.00	0.00	0.00	0.00	0.00	0.0%
	8961	0.00	0.00	0.00	0.00	0.00	0.09
	8965						
		8919  7611 7612 7613 7616 7619  8931  8953	8912     0.00       8919     0.00       7611     0.00       7612     0.00       7613     0.00       7616     0.00       7619     0.00       0.00     0.00       8931     0.00       8953     0.00       8961     0.00	8912     0.00     0.00       8919     0.00     0.00       7611     0.00     0.00       7612     0.00     0.00       7613     0.00     0.00       7616     0.00     0.00       7619     0.00     0.00       0.00     0.00     0.00       8931     0.00     0.00       8953     0.00     0.00	8912     0.00     0.00     0.00       8919     0.00     0.00     0.00       7611     0.00     0.00     0.00       7612     0.00     0.00     0.00       7613     0.00     0.00     0.00       7616     0.00     0.00     0.00       7619     0.00     0.00     0.00       0.00     0.00     0.00     0.00       8931     0.00     0.00     0.00       8953     0.00     0.00     0.00	8912     0.00     0.00     0.00     0.00       8919     0.00     0.00     0.00     5,000.00       7611     0.00     0.00     0.00     0.00     0.00       7612     0.00     0.00     0.00     0.00     0.00       7613     0.00     0.00     0.00     0.00     0.00       7616     0.00     0.00     0.00     0.00     0.00       7619     0.00     0.00     0.00     0.00     0.00       8931     0.00     0.00     0.00     0.00     0.00       8953     0.00     0.00     0.00     0.00     0.00	8912 0.00 0.00 0.00 0.00 0.00 0.00 8919 0.00 0.00 0.00 5,000.00 5,000.00 0.00 0.00 0.00 0.00 5,000.00 5,000.00 7611 0.00 0.00 0.00 0.00 0.00 0.00 7612 0.00 0.00 0.00 0.00 0.00 0.00 7616 0.00 0.00 0.00 0.00 0.00 0.00 7619 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 8931 0.00 0.00 0.00 0.00 0.00 0.00

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

24 10249 0000000 Form 01I E82YG6S3JD(2023-24)

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)
			-3					
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			· 1000 1000 1000 1000 1000 1000 1000 10	600	101 101 100 100 100			tera
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	1804	99.18
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	5,000.00	(5,000.00)	New

#### Second Interim County School Service Fund Exhibit: Restricted Balance Detail

Resource	Description	2023-24 Projected Totals
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	236,251.71
6266	Educator Effectiveness, FY 2021-22	1,056,063.62
6300	Lottery: Instructional Materials	314,545.50
6331	CA Community Schools Partnership Act - Planning Grant	75,408.00
6500	Special Education	2,404,251.49
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	289,096.48
6546	Mental Health-Related Services	533,102.67
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	388,257.12
7311	Classified School Employee Professional Development Block Grant	59,673.67
7339	Dual Enrollment Opportunities	165,043.00
7399	LCFF Equity Multiplier	970,512.00
7412	A-G Access/Success Grant	116,129.68
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	593,295.19
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	4,756,819.63
Total, Restri	cted Balance	12,464,936.61

## 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 2<sup>nd</sup> Interim Budget:

Beginning Balance	\$	1,508,874
Revenue		6,929,287
Planned Expenditures		(7,536,966)
Transfers Out	4.	(5,000)
Ending Fund Balance	\$	896,195

ferced County		Expenditures by Object							
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	5,446,925.00	2,809,125.00	5,748,904.00	301,979.00	5.5%	
2) Federal Revenue		8100-8299	573,953.00	555,020.00	0.00	560,158.00	5,138.00	0.9%	
3) Other State Revenue		8300-8599	520,407.00	502,172.00	310,179.01	596,225.00	94,053.00	18.7%	
4) Other Local Revenue		8600-8799	111,500.00	113,000.00	26,753.09	24,000.00	(89,000.00)	-78.8%	
5) TOTAL, REVENUES			7,064,916.00	6,617,117.00	3,146,057.10	6,929,287.00			
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,848,421.00	2,693,415.00	1,700,575.44	2,700,072.00	(6,657.00)	-0.2%	
2) Classified Salaries		2000-2999	844,337.00	758,789.00	467,592.30	730,577.00	28,212.00	3.7%	
3) Employee Benefits		3000-3999	1,706,381.00	1,567,762.00	936,283.41	1,525,311.00	42,451.00	2.7%	
4) Books and Supplies		4000-4999	295,601.00	334,997.00	192,138.20	443,485.00	(108,488.00)	-32.4%	
5) Services and Other Operating Expenditures		5000-5999	1,244,625.00	1,258,892.00	661,013.21	1,409,680.00	(150,788.00)	-12.0%	
6) Capital Outlay		6000-6999	90,000.00	90,000.00	11,443.75	186,500.00	(96,500.00)	-107.2%	
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0%	
O) Other Outer Transfers of Indianat Conta			0.00	529.126.83			(12 214 65)		
8) Other Outgo - Transfers of Indirect Costs		7300-7399	556,068.10		0.00	541,341.48	(12,214.65)	-2.3%	
9) TOTAL, EXPENDITURES			7,585,433.10	7,232,981.83	3,969,046.31	7,536,966.48		Maria de Calendario Calgaria de Calendario	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(520,517.10)	(615,864.83)	(822,989.21)	(607,679.48)			
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%	
a) Transfers In			0,00	0.00	0.00	5,000.00	(5,000.00)	Nev	
b) Transfers Out		7600-7629	0.00	0.00	0.00	3,000.00	(5,000.00)	Nev	
2) Other Sources/Uses		0000 0070	0.00	0.00	0.00	0.00	0.00	0.0%	
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	ation in the same in a resident	er i ku tekse sedisi	Anterior Such process	
Contributions     TOTAL, OTHER FINANCING		8980-8999	0.00	0.00	0.00	(5.000.00)	0,00	0.0%	
SOURCES/USES		·	0.00	0.00	0.00	(5,000.00)			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(520,517.10)	(615,864.83)	(822,989,21)	(612,679.48)			
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	0.09	
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	893,009.44		896,194.79			
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			
		5, ,5					<ul> <li>A supplemental and the supplemental an</li></ul>	<ul> <li>a v late M. Chall</li> </ul>	

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					Statement of the Control of the Cont			
Stabilization Arrangements		9750	0.00	0.00	PA .	0.00		No les caractes.
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	208,200.21	295,644.20		314,287.90		
Charter School Facility Reserve	0000	9780		208, 200. 00	40.00			
Charter School Expenditures	0000	9780		55, 260. 04				
Charter School Facility Reserve	1100	9780		32,184.16				
Charter Facility Reserve	0000	9780	163,963.29					
Charter Facility Reserve	1100	9780	44, 236. 92					
Charter School Expenditures	0000	9780				49, 308. 60		
Charter School Facility Reserve	0000	9780				197, 234. 44		
Charter Facility Reserve	1100	9780		•		67, 744. 86		
e) Unassigned/Unappropriated							a chile di di	
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	4,733,283.00	4,478,899.00	2,319,623.00	4,709,102.00	230,203.00	5.19
Education Protection Account State Aid - Current Year		8012	1,125,773.00	968,026.00	489,502.00	1,039,802.00	71,776.00	7.49
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.09
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	1,125,773.00	968,026.00	0.00	1,039,802.00	71,776.00	7.49
All Other LCFF Transfers - Current Year	All Other	8091	(1,125,773.00)	(968,026.00)	0.00	(1,039,802.00)	(71,776.00)	7.49
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.09
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.09
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	5,446,925.00	2,809,125.00	5,748,904.00	301,979.00	5.5°
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	2,396.00	0.00	2,396.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0
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	127,342.00	0.00	137,094.00	9,752,00	7.7
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
Title II, Part A, Supporting Effective Instruction	4035	8290	9,486.00	8,432.00	0.00	8,432.00	0.00	0.0
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	3,162.00	0.00	6,069.00	2,907.00	91.9
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 Columi 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	186,952.00	0.00	179,431.00	(7,521.00)	-4.09
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	221,483.00	226,736.00	0.00	226,736.00	0.00	0.09
TOTAL, FEDERAL REVENUE			573,953.00	555,020.00	0.00	560,158.00	5,138.00	0,9
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	147,007.00	155,104.00	85,238.00	155,104.00	0.00	0.0
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	13,638.00	13,573.00	15,336.00	1,698.00	12.5
Lottery - Unrestricted and Instructional Materials		8560	83,449.00	89,487.00	53,006.01	89,487.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
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	243,943.00	158,362.00	336,298.00	92,355.00	37.9
TOTAL, OTHER STATE REVENUE			520,407.00	502,172.00	310,179.01	596,225.00	94,053.00	18.
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  Net Increase (Decrease) in the Fair Value of Investments		8660 8662	5,000.00	5,000.00	25,541.09	21,000.00	16,000.00	320.0
Fees and Contracts			0.50	0.50	0.50	5.50		
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	0.1
All Other Fees and Contracts		8689	105,000.00	105,000.00	0.00	0.00		-100.

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	3,000.00	1,212.00	3,000.00	0.00	0.0%
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	113,000.00	26,753.09	24,000.00	(89,000.00)	-78.8%
TOTAL, REVENUES			7,064,916.00	6,617,117.00	3,146,057.10	6,929,287.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,287,974.00	2,252,353.00	1,415,099.80	2,245,540.00	6,813.00	0.3%
Certificated Pupil Support Salaries		1200	173,196.00	171,565.00	105,051.12	171,564.00	1.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	387,251.00	269,497.00	180,424.52	282,968.00	(13,471.00)	-5.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,848,421.00	2,693,415.00	1,700,575.44	2,700,072.00	(6,657.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	282,184.00	204,253.00	134,729.38	223,331.00	(19,078.00)	-9.3%
Classified Support Salaries		2200	206,311.00	187,059.00	114,085,10	161,219.00	25,840.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	46,695.00	39,879.00	20,910.48	39,879.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	287,522.00	317,598.00	191,233.34	296,148.00	21,450.00	6.8%
Other Classified Salaries		2900	21,625.00	10,000.00	6,634.00	10,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			844,337.00	758,789.00	467,592.30	730,577.00	28,212.00	3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	539,796.00	519,185.00	290,040.69	494,055.00	25,130.00	4.8%
PERS		3201-3202	226,769.00	194,350.00	168,413.32	191,119.00	3,231.00	1.7%
OASDI/Medicare/Alternative		3301-3302	104,777,00	96,196.00	68,560.06	93,948.00	2,248.00	2.3%
Health and Welfare Benefits		3401-3402	663,433.00	609,303.00	316,351.07	599,166.00	10,137.00	1.7%
Unemployment Insurance		3501-3502	1,853.00	1,730.00	1,060.73	1,699.00	31.00	1.8%
Workers' Compensation		3601-3602	125,760.00	105,728.00	65,717.56	104,342.00	1,386.00	1.3%
OPEB, Allocated		3701-3702	43,993.00	41,270.00	25,624.82	40,982.00	288.00	0.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employ ee Benefits		3901-3902	0.00	0.00	515.16	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,706,381.00	1,567,762.00	936,283.41	1,525,311.00	42,451.00	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,591.00	26,876.00	4,444.20	12,623.00	14,253.00	53.0%
Books and Other Reference Materials		4200	2,500.00	24,000.00	19,717.43	25,000.00	(1,000.00)	-4.2%
Materials and Supplies		4300	209,510.00	261,121.00	43,171.19	301,862.00	(40,741.00)	-15.6%
Noncapitalized Equipment		4400	44,000.00	23,000.00	124,805.38	104,000.00	(81,000.00)	-352.2%

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)
Food		4700	0.00	0.00	0.00	0,00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,601.00	334,997.00	192,138.20	443,485.00	(108,488.00)	-32.49
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	54,000.00	54,250.00	9,724.30	41,057.00	13,193.00	24.3
Dues and Memberships		5300	4,000.00	4,000.00	7,095.00	8,500.00	(4,500.00)	-112.5
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	4,500.00	4,307.50	5,250.00	(750.00)	-16.7
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	702,801.00	214,563.37	700,801.00	2,000.00	0.3
Professional/Consulting Services and								
Operating Expenditures		5800	300,132.00	476,491.00	390,043.40	636,972.00	(160,481.00)	-33.7
Communications		5900	14,100.00	16,850.00	35,279.64	17,100.00	(250.00)	-1.5
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,244,625.00	1,258,892.00	661,013.21	1,409,680.00	(150,788.00)	-12.0
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	90,000.00	90,000.00	11,443.75	186,500.00	(96,500.00)	-107.2
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	11,443.75	186,500.00	(96,500.00)	-107.2
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0,00	0.00	0.00	0.00	0.00	0.0
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			ar (Sa) (Sa) (Sa) (Sa)			Formula district		T

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	529,126.83	0.00	541,341.48	(12,214.65)	-2.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			556,068.10	529,126.83	0.00	541,341.48	(12,214.65)	-2.3%
TOTAL, EXPENDITURES			7,585,433.10	7,232,981.83	3,969,046.31	7,536,966.48		
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	5,000.00	(5,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	5,000.00	(5,000.00)	New
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			- India and a second					
(a - b + c - d + e)			0.00	0.00	0.00	(5,000.00)		

## 2023-24 Second Interim Charter Schools Special Revenue Fund Restricted Detail

24102490000000 Form 09I E82YG6S3JD(2023-24)

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	1,571.23
6300	Lottery : Instructional Materials	31,442.46
6500	Special Education	7,377.22
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	91,051.00
7339	Dual Enrollment Opportunities	82,330.00
7412	A-G Access/Success Grant	95,694.99
7413	A-G Learning Loss Mitigation Grant	133,142.00
7435	Learning Recovery Emergency Block Grant	82,543.00
9010	Other Restricted Local	56,754.99
Total, Restricted Balance		581,906.89

# **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 2<sup>nd</sup> Interim Budget:

Beginning Balance	\$ 0
Revenue	32,114,393
Planned Expenditures	 (32,114,393)
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	9,655,185.00	339,820.00	9,648,558.00	(6,627.00)	-0.1%
3) Other State Revenue		8300-8599	26,549,668.00	24,803,256.00	14,036,959.00	22,465,835.00	(2,337,421.00)	-9.4%
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	34,458,441.00	14,376,779.00	32,114,393.00		
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) Employ ee 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	34,458,441.00	15,887,712.00	32,114,393.00	2,344,048.00	6.8%
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	34,458,441.00	15,887,712.00	32,114,393.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1,510,933.00)	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	(1,510,933.00)	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 Columr B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00	4.2 m 2.3	
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		8287					(6,627,00)	
Sources		0201	9,884,996.00	9,655,185.00	339,820.00	9,648,558.00	· · · · · · · · ·	-0.1
TOTAL, FEDERAL REVENUE			9,884,996.00	9,655,185.00	339,820.00	9,648,558.00	(6,627.00)	-0.1
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	24,467,192.00	22,465,835.00	14,036,959.00	22,465,835.00	0.00	0.0
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	2,337,421.00	0.00	0.00	(2,337,421.00)	-100.0
TOTAL, OTHER STATE REVENUE			26,549,668.00	24,803,256.00	14,036,959.00	22,465,835.00	(2,337,421.00)	-9.4
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	34,458,441.00	14,376,779.00	32,114,393.00		
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	11,992,606.00	1,850,753.00	9,648,558.00	2,344,048.00	19.5
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								

## 2023-24 Second Interim Special Education Pass-Through Fund Expenditures by Object

24102490000000 Form 10I E82YG6S3JD(2023-24)

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)
To Districts or Charter Schools	6500	7221	24,467,192.00	22,465,835.00	14,036,959.00	22,465,835.00	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%
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	34,458,441.00	15,887,712.00	32,114,393.00	2,344,048.00	6.8%
TOTAL, EXPENDITURES			36,434,664.00	34,458,441.00	15,887,712.00	32,114,393.00		

## 2023-24 Second Interim Special Education Pass-Through Fund Restricted Detail

24102490000000 Form 10I E82YG6S3JD(2023-24)

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 2<sup>nd</sup> Interim Budget:

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

ferced County			E82YG6S3JD(2023-24						
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)	
A. REVENUES									
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09	
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.09	
3) Other State Revenue		8300-8599	554,670.00	603,329.00	371,424.32	603,329.00	0.00	0.0	
4) Other Local Revenue		8600-8799	732,486.00	732,486.00	399,181.94	732,486.00	0.00	0.0	
5) TOTAL, REVENUES			1,287,156.00	1,335,815.00	770,606.26	1,335,815.00			
B. EXPENDITURES							And the second state of the second	Mare has 21 / 20 / 20 / 20 / 20 / 20 / 20 / 20 /	
1) Certificated Salaries		1000-1999	484,512.00	484,512.00	329,241.07	484,512.00	0.00	0.0	
2) Classified Salaries		2000-2999	228,698.00	228,698.00	140,678.34	228,698.00	0.00	0.0	
3) Employ ee Benefits		3000-3999	356,677.00	356,677.00	229,053.46	356,677.00	0.00	0.0	
4) Books and Supplies		4000-4999	15,145.00	38,686.00	5,393.49	38,686.00	0.00	0.0	
5) Services and Other Operating Expenditures		5000-5999	138,355.00	161,155.00	108,505.46	161,155.00	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	61,169.00	63,487.00	32,316.93	63,487,00	0.00	0.0	
9) TOTAL, EXPENDITURES			1,284,556.00	1,333,215.00	845,188.75	1,333,215.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			2,600.00	2,600.00	(74,582.49)	2,600.00			
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			2,600.00	2.600.00	(74,582,49)	2,600.00			
(C + D4)			2,000.00	2,000.00	(74,302,43)	2,000.00	140000000000000000000000000000000000000		
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	199,591.68	200 602 02		200 602 22	0.00	0.0	
a) As of July 1 - Unaudited				208,603.23		208,603.23			
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	SECTION 1	14,210.37			
c) Committed				i digirilik		2.84条件的		I di	

Resource	Object	Original	Board Approved	Actuals	Projected	Difference	% Diff
Codes	Codes	Budget (A)	Operating Budget (B)	To Date (C)	Year Totals (D)	(Col B & D) (E)	Column B & D (F)
	9750	0.00	0.00		0.00		
	9760	0.00	0.00		0.00		
	9780	193,555.98	196,992.86		196,992.86		
0000	9780		196,992.86				
0000	9780	193,555.98					
0000	9780				196,992.86		
	9789	0.00	0.00		0,00		
	9790	0.00	0.00		0.00		
				Party Laure P. Saa			
	8091	0.00	0.00	0.00	0.00	0.00	0.0
	8099	0.00	0.00	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.00	0.00	0.0
		+ '					
	8285	0.00	0.00	0.00	0.00	0.00	0.0
					0.00	0.00	0.0
3500-3599					0.00	0.00	0.0
		1					0.0
, • •	,						0.0
		1 0.00	0.00		5.55		<u> </u>
	8311	0.00	0.00	0.00	0.00	0.00	0.0
							0.0
		1					0.0
6301						·	0.0
		· ·	·				0.0
All Other	6590		· ·	· ·	•		0.0
		334,670.00	603,329.00	371,424,32	003,329.00	0.00	- 0.0
	9024	0.00		0.00	0.00	0.00	0.0
							0.0
		i					0.0
	0000	2,000.00	2,000.00	2,240.00	2,000.00	0.00	0.0
	8662	0.00	0.00	0.00	0.00	0.00	0.0
				1	i		0.0
	8677	729,886.00	729,886.00	396,933.86	729,886.00	0.00	0.0
	8699	0.00	0.00	0.00	0.00	0.00	0.0
	8710	0.00	0.00	0.00	0.00	0.00	0.0
		732,486.00	732,486.00	399,181.94	732,486.00	0.00	0.0
		1,287,156.00	1,335,815.00	770,606.26	1,335,815.00		
			1				
	0000	9760 9780 9780 0000 9780 0000 9780 9789 9790  8091 8099  8285 8287 3500-3599 8290 All Other 8290  8311 8319 8587 6391 8590 All Other 8590  8662  8662  8671 8677	9760 0.00 9780 193,555.98 0000 9780 193,555.98 0000 9780 193,555.98 0000 9780 0.00 9789 0.00 9790 0.00 8099 0.00 8287 0.00 8287 0.00 8287 0.00 All Other 8290 0.00 0.00 8319 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8587 0.00 8590 545,250.00 9,420.00 554,670.00 8660 2,600.00 8660 2,600.00 8661 0.00 8662 0.00 8662 0.00 8667 729,886.00	9750	9760 0.00 0.00 0.00 9760 0.00 9760 0.00 0.00 0.00 9780 193,555.98 196,992.86 0000 9780 193,555.98 0.00 0.00 9780 0.00 0.00 0.00 0.00 9780 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	9750 0,00 0,00 0,00 0,00 0,00 0,00 0,00 0	9750 0.00 0.00 0.00 0.00 0.00 0.00 9760 0.00 0.00 0.00 0.00 0.00 9780 193,555.98 196,992.86 196,992.86 196,992.86 0.00 9780 193,555.98 0.00 0.00 0.00 0.00 0.00 9780 193,555.98 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0

Nerced County	Expenditures by Object						E821G6S3JD(2023-24		
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)	
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	329,241.07	484,512.00	0.00	0.0%	
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	169,683.00	169,683.00	99,683.52	169,683.00	0.00	0.09	
Classified Support Salaries		2200	59,015.00	59,015.00	40,994.82	59,015.00	0.00	0.09	
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.09	
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	140,678.34	228,698.00	0.00	0.0	
EMPLOYEE BENEFITS									
STRS		3101-3102	92,542.00	92,542.00	39,551.39	92,542.00	0.00	0.0	
PERS		3201-3202	61,748.00	61,748.00	69,324.45	61,748.00	0.00	0.0	
OASDI/Medicare/Alternative		3301-3302	24,523.00	24,523.00	22,200.81	24,523.00	0.00	0.0	
Health and Welfare Benefits		3401-3402	144,700.00	144,700.00	77,987.69	144,700.00	0.00	0.0	
Unemployment Insurance		3501-3502	355.00	355.00	235.08	355.00	0.00	0.0	
Workers' Compensation		3601-3602	24,251,00	24,251.00	14,239.12	24,251.00	0.00	0.0	
OPEB, Allocated		3701-3702	8,558.00	8,558.00	5,514.92	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 Employ ee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0	
TOTAL, EMPLOYEE BENEFITS			356,677.00	356,677.00	229,053.46	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	36,556.00	3,263,99	36,556,00	0.00	0.0	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0	
TOTAL, BOOKS AND SUPPLIES			15,145.00	38,686.00	5,393.49	38,686,00	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	5,000.00	5,000.00	1,480.96	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	10,708,00	5,833.92	10,708.00	0.00	0.0	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,997.00	48,000,00	36,000.00	48,000.00	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	104,272.00	85,880.00	45,338.12	85,880.00	0.00	0.0	
Professional/Consulting Services and		0,00	104,212.00	00,000.00	40,000.12	05,500.00	0.50	0.0	
Operating Expenditures		5800	11,167.00	11,567.00	19,600.26	11,567.00	0.00	0.0	
Communications		5900	0.00	0.00	252.20	0.00	0.00	0.0	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		J900	138,355.00	161,155.00	108,505.46	161,155.00	0.00	0.0	
CAPITAL OUTLAY				15.,155.50	122,300.70	121,100,00		5.0	
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	1		
Land militor ements		0170	1 0.00	1 0.00	1 0.00	1 0.00	1 0.00	l 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%
TOTAŁ, 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	63,487.00	32,316.93	63,487.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			61,169.00	63,487.00	32,316.93	63,487.00	0.00	0.0%
TOTAL, EXPENDITURES			1,284,556.00	1,333,215.00	845,188.75	1,333,215.00	To April 1985	
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								1 675
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

2023-24 Second Interim Adult Education Fund Restricted Detail 24102490000000 Form 11I E82YG6S3JD(2023-24)

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 2<sup>nd</sup> Interim Budget:

Beginning Balance	\$ 938,222
Revenue	62,467,665
Planned Expenditures	 (62,332,427)
Ending Fund Balance	\$ 1,073,460

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 Columi B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.09
2) Federal Revenue		8100-8299	33,402,884.00	39,012,876.00	18,445,084.82	40,234,914.00	1,222,038.00	3.19
3) Other State Revenue		8300-8599	10,551,277.00	10,945,750.00	10,588,631.20	11,695,776.00	750,026.00	6.99
4) Other Local Revenue		8600-8799	10,651,854.00	11,044,513.00	4,687,320.65	10,536,975.00	(507,538.00)	-4.69
5) TOTAL, REVENUES			54,606,015.00	61,003,139.00	33,721,036.67	62,467,665.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,319,472.00	6,044,444.00	3,279,227.15	6,052,664.00	(8,220.00)	-0.1
2) Classified Salaries		2000-2999	7,989,477.00	9,003,024.00	4,961,377,66	8,806,655.00	196,369.00	2.2
3) Employee Benefits		3000-3999	7,262,034.00	7,644,692.00	3,829,146.18	7,549,163.00	95,529.00	1.2
4) Books and Supplies		4000-4999	1,958,610.00	2,859,881.00	1,099,968.24	2,339,037.00	520,844.00	18.2
5) Services and Other Operating Expenditures		5000-5999	27,025,149.00	29,446,506.00	19,622,692.51	28,908,469.00	538,037.00	1.8
6) Capital Outlay		6000-6999	91,740.00	1,475,896.00	581,949.13	4,477,738.00	(3,001,842.00)	-203.4
7) Other Outgo (excluding Transfers of Indirect Costs)		7100- 7299,7400- 7499	0.00	0.00	0.00	0.00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,967,314.00	4,331,586.00	570,413.44	4,198,701.00	132,885.00	3.1
9) TOTAL, EXPENDITURES			54,613,796.00	60,806,029.00	33,944,774.31	62,332,427.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,781.00)	197,110.00	(223,737.64)	135,238.00	\$20 - 20 - 20 - 20 - 20 - 20 - 20 - 20 -	
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)	197,110.00	(223,737.64)	135,238.00		
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	1,135,331.72		1,073,459.72		
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	10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	398,533.92	1,135,331.72		1,073,459.72		

Merced County Office of Education

Merced County

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								er selfetat partier Talak Listrakopor
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned					11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
Other Assignments		9780	0.00	0.00		0.00	2 2 2	
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	224,822.33	539,291.00	(20,709.00)	-3.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.09
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	32,842,884.00	38,452,876.00	18,220,262.49	39,695,623.00	1,242,747.00	3.29
TOTAL, FEDERAL REVENUE			33,402,884.00	39,012,876.00	18,445,084.82	40,234,914.00	1,222,038.00	3.19
OTHER STATE REVENUE								
Child Nutrition Programs		8520	30,000.00	30,000.00	12,194.58	32,000.00	2,000.00	6.79
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	0.09
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue	All Other	8590	10,521,277.00	10,915,750.00	10,576,436.62	11,663,776.00	748,026.00	6.99
TOTAL, OTHER STATE REVENUE			10,551,277.00	10,945,750.00	10,588,631.20	11,695,776.00	750,026.00	6.99
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Fees and Contracts								
Child Development Parent Fees		8673	0.00	5,000.00	7,133.25	5,000.00	0.00	0.0
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.09
All Other Fees and Contracts		8689	35,889.00	36,430.00	0.00	36,430.00	0.00	0.09
Other Local Revenue								
All Other Local Revenue		8699	10,615,965.00	11,003,083.00	4,680,187.40	10,495,545.00	(507,538.00)	-4.6
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	11,044,513.00	4,687,320.65	10,536,975.00	(507,538.00)	-4.69
TOTAL, REVENUES		-	54,606,015.00	61,003,139.00	33,721,036.67	62,467,665.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,073,041.00	4,829,083.00	2,541,450.80	4,750,353.00	78,730.00	1.6
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	1,215,361.00	737,776.35	1,302,311.00	(86,950.00)	-7.2
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES			6,319,472.00	6,044,444.00	3,279,227.15	6,052,664.00	(8,220.00)	-0.1
CLASSIFIED SALARIES	***************************************							
Classified Instructional Salaries		2100	887,730.00	953,023.00	462,269.92	898,062.00	54,961.00	5.8

nerced County		Expenditures by Object						E821G0333D(2023-24)				
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)				
Classified Support Salaries		2200	2,676,476.00	2,815,422.00	1,438,425.54	2,741,932.00	73,490.00	2.6%				
Classified Supervisors' and Administrators' Salaries		2300	2,373,465.00	3,014,272.00	1,777,707.76	2,929,064.00	85,208.00	2.8%				
Clerical, Technical and Office Salaries		2400	2,051,806.00	2,220,307.00	1,282,974.44	2,237,597.00	(17,290.00)	-0.8%				
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%				
TOTAL, CLASSIFIED SALARIES			7,989,477.00	9,003,024.00	4,961,377.66	8,806,655.00	196,369.00	2.2%				
EMPLOYEE BENEFITS												
STRS		3101-3102	1,203,200.00	1,194,247.00	551,903.92	1,172,066.00	22,181.00	1.99				
PERS		3201-3202	2,159,060.00	2,354,160.00	1,394,374.08	2,323,525.00	30,635.00	1.39				
OASDI/Medicare/Alternative		3301-3302	721,879.00	777,214.00	431,191.80	758,519.00	18,695.00	2.4%				
Health and Welfare Benefits		3401-3402	2,508,789.00	2,673,072.00	1,097,191.05	2,657,874.00	15,198.00	0.6%				
Unemployment Insurance		3501-3502	7,156.00	7,523.00	4,091.08	7,428.00	95.00	1.3%				
Workers' Compensation		3601-3602	488,620.00	457,910.00	251,544.45	451,535.00	6,375.00	1.4%				
OPEB, Allocated		3701-3702	173,330.00	180,566.00	98,849.80	178,216.00	2,350.00	1.3%				
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	7,644,692.00	3,829,146.18	7,549,163.00	95,529.00	1.29				
BOOKS AND SUPPLIES												
Approvied Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.09				
Books and Other Reference Materials		4200	500.00	500.00	0.00	500.00	0.00	0.09				
Materials and Supplies		4300	1,348,110.00	2,132,475.00	526,839.30	1,518,986.00	613,489.00	28.89				
Noncapitalized Equipment		4400	50,000.00	166,906.00	130,221.77	208,051.00	(41,145.00)	-24.79				
Food		4700	560,000.00	560,000.00	442,907.17	611,500.00	(51,500.00)	-9.29				
TOTAL, BOOKS AND SUPPLIES			1,958,610.00	2,859,881.00	1,099,968.24	2,339,037.00	520,844.00	18.29				
SERVICES AND OTHER OPERATING EXPENDITURES												
Subagreements for Services		5100	338,689.00	391,089.00	191,121.33	391,089.00	0.00	0.09				
Travel and Conferences		5200	125,393.00	143,804.00	94,510.05	163,062.00	(19,258.00)	-13.49				
Dues and Memberships		5300	28,683.00	27,983.00	18,619.00	28,183.00	(200.00)	-0.79				
Insurance		5400-5450	25,000.00	25,000.00	0.00	25,000.00	0.00	0.09				
Operations and Housekeeping Services		5500	200.00	200.00	0.00	200.00	0.00	0.09				
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,400.00	33,158.00	12,055.39	22,700.00	10,458.00	31.59				
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	1,628,871.00	312,348.71	1,645,915.00	(17,044.00)	-1.09				
Professional/Consulting Services and												
Operating Expenditures		5800	24,734,066.00	27,172,432.00	18,972,004.73	26,590,649.00	581,783.00	2.19				
Communications		5900	24,742.00	23,969.00	22,033.30	41,671.00	(17,702.00)	-73.99				
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,025,149.00	29,446,506.00	19,622,692.51	28,908,469.00	538,037.00	1.89				
CAPITAL OUTLAY												
Land		6100	0.00	0.00	0.00	0.00	0.00	0.09				
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.09				
Buildings and Improvements of Buildings		6200	91,740.00	1,475,896.00	581,949.13	4,097,738.00	(2,621,842.00)	-177.69				
Equipment		6400	0.00	0.00	0.00	380,000.00	(380,000.00)	Ne				
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09				
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0				

rerced County			L021 G0335B (2023-2-					
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 Columr B & D (F)
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			91,740.00	1,475,896.00	581,949.13	4,477,738.00	(3,001,842.00)	-203.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out			Ì					
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	4,331,586.00	570,413.44	4,198,701.00	132,885.00	3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,967,314.00	4,331,586.00	570,413.44	4,198,701.00	132,885.00	3.1%
TOTAL, EXPENDITURES			54,613,796.00	60,806,029.00	33,944,774.31	62,332,427.00		
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	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					2.55			
(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	1,035,561.09
Total, Restricted Balance		1,073,459.72

# 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 2nd Interim Budget:

Beginning Balance Interest Revenue Transfers Out	\$ 15,521,821 325,000
Ending Fund Balance	\$ 15,846,821
Assigned: Unexpected Facility Repairs Outdoor School Facilities	\$ 1,603,154 250,000
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	325,000.00	230,059.13	325,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	325,000.00	230,059.13	325,000.00		
B. EXPENDITURES						gezagen anne date Stephenson aftar		
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) Employ ee 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	0.09
7) Other Outer (cooleding Torontons of Indiana		7100-		100 PM				
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-		200			0.00	
		7499	0,00	0.00	0.00	0.00		0.09
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.09
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	325,000.00	230,059.13	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	0.09
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	325,000.00	230,059.13	325,000.00		
F. FUND BALANCE, RESERVES			,					to office and the
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	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
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)		2.00	12,389,999.01	15,521,821.11		15,521,821.11		10.0
2) Ending Balance, June 30 (E + F1e)			12,489,999.01	15,846,821.11		15,846,821.11		
Components of Ending Fund Balance			.2,400,000.01	70,040,021.11		,0,0,0,021.11		
, -								
a) Nonspendable		0714	9.00			0.00		
Revolving Cash		9711	0.00	0.00				
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00	The State of State	0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

# 2023-24 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

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	6 (12) ( 3,2 ()	0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	12,489,999.01	15,846,821.11		15,846,821.11		
Unexpected Facility Repairs	0000	9780		1, 603, 154. 00	10 (Admin 10 (Admin)			
CGM	0000	9780		250,000.00				
Reserve For Economic Uncertainties	0000	9780		13,993,667.11				
Unexpected Facility Repairs	0000	9780	1,603,154.00					
Reserve for Economic Uncertainties	0000	9780	10,886,845.01					
Unexpected Facility Repairs	0000	9780			2 (10 m)	1, 603, 154. 00		
CGM Facilities	0000	9780				250,000.00		
Reserve for Economic Uncertainties	0000	9780				13,993,667.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00	3.5	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	325,000.00	230,059.13	325,000.00	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%
TOTAL, OTHER LOCAL REVENUE			100,000.00	325,000.00	230,059.13	325,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	325,000.00	230,059.13	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			0.00	0.00	0.00	0.00		

#### 2023-24 Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Restricted Detail

24102490000000 Form 17I E82YG6S3JD(2023-24)

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

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## 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 February of 2024, an Actuarial 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 \$7,320,648. The report is based on information as of June 2023.

The total unfunded liability of over \$7 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 2<sup>nd</sup> Interim Budget:

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

#### 2023-24 Second Interim Special Reserve Fund for Postemployment Benefits Expenditures by Object

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	25,000.00	19,547.78	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	25,000.00	19,547.78	25,000.00		
B. EXPENDITURES				Paragraph (Control of the Control of			177 (174 TO 177 ) 187 177 (174 TO 177 ) 187 187 (174 TO 177 )	
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) Employ ee 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%
		7100-						
7) Other Outgo (excluding Transfers of Indirect Costs)		7299,7400-		7.00	0.00	0.00	0.00	0.007
0.00		7499	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	25,000.00	19,547.78	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						Eleganos (1 de 1546) Nasconos estas (1 de 1656) O de 16 de 16 de 16 de 16 de		
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	25,000.00	19,547.78	25,000.00		
F. FUND BALANCE, RESERVES		•					er out out out on the other	
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	1,243,914.32		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		
b) restricted		5,70	1 0.00	1 0.00		1 0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00	Authority .	
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,208,419.84	1,243,914.32		1,243,914.32		
Other Post Employment Benefits	0000	9780		1,243,914.32				
Other Post Employment Benefits	0000	9780	1,208,419.84					
Other Post Employment Benefits	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					and the state of t		economical constitues of the con-	Book in a little and in control of the
Interest		8660	8,000.00	25,000.00	19,547.78	25,000.00	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%
TOTAL, OTHER LOCAL REVENUE			8,000.00	25,000.00	19,547.78	25,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	25,000.00	19,547.78	25,000.00		
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							1 1 1 1 1 1 1 1 1	
(a - b + e)			0.00	0.00	0.00	0.00		

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

24102490000000 Form 20I E82YG6S3JD(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 2<sup>nd</sup> Interim Budget:

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

Merced County

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	100,000.00	66,136.38	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	100,000.00	66,136.38	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	100,000.00	66,136.38	100,000.00		
D. OTHER FINANCING SOURCES/USES							an fire area of the control of the c	
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0,00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	2000.00 2000.00 2000.00	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,000,00	100.000,00	66,136.38	100.000.00		
F. FUND BALANCE, RESERVES	•		00,000.00	100,000.00		100,000.00		
Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,414,788.55	3,994,342.61		3,994,342.61	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		0,00	3,414,788.55	3,994,342.61		3,994,342.61	ASSAULT ENG	
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		2,00	3,414,788.55	3,994,342.61	Education (Co.) Education (Co.) Education (Co.)	3,994,342.61		
2) Ending Balance, June 30 (E + F1e)			3,464,788.55	4,094,342.61		4,094,342.61		
Components of Ending Fund Balance			3,404,700.00	.,00-,042.01		.,00 ,,042.01		
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
Prepaid Items							927 - 365 Sept 5 27 - 365 Sept 5 28 - 28 Sept 36 Sept 3	
All Others	ě	9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,302,816.47	3,374,509.32	konsatzeleti (1907) (45 f.)	3,374,509.32	E-CONTRACTOR (C. 6) 45 (5) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6	

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00	RS 264750 LB0289 07	0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	161,972.08	719,833.29		719,833.29		
State Funded Facility Projects	0000	9780		719,833.29				
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	100,000.00	66,136.38	100,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE			50,000.00	100,000.00	66,136.38	100,000.00	0.00	0.0
TOTAL, REVENUES			50,000.00	100,000.00	66,136.38	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.
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	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.

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		37832	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	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			0.00	0,00	0.00	0.00	0.00	0.09
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							· THE CATHERY OF SECTION	ance parente speciali
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

California Dept of Education SACS Financial Reporting Software - SACS V8 File: Fund-Di, Version 3

Merced County Office of Education Merced County

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						rij deze Pedariolie Geografia		
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		

### 2023-24 Second Interim County School Facilities Fund Restricted Detail

24102490000000 Form 35I E82YG6S3JD(2023-24)

Resource Description	2023-24 Projected Totals
State School 7710 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	46.00	46.00	14.00	44.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	230.00	230.00	223.00	223.00	(7.00)	-3.0%
d. Total, County Program Alternative Education						
ADA (Sum of Lines B1a through B1c)	262.00	262.00	269.00	269.00	7.00	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	1,244.00	1,244.00	47.00	4.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	54,823.00	54,823.00	55,679.00	55,679.00	856.00	2.0%
6. Charter School ADA			31 20 20 20 20 20 20 20 20 20 20 20 20 20			
(Enter Charter School ADA using			se ja Tarani			
Tab C. Charter School ADA)			1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1 (1			

# 2023-24 Second Interim AVERAGE DAILY ATTENDANCE

24 10249 0000000 Form AI E82YG6S3JD(2023-24)

<b>T</b>						
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		<u> </u>		<del></del>		
Authorizing LEAs reporting charter school SACS financial data in the	eir Fund 01, 09, c	or 62 use this wo	rksheet to report	ADA for those	charter schools.	
Charter schools reporting SACS financial data separately from their						
FUND 01: Charter School ADA corresponding to SACS final						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative		<u></u>		1		1
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					<b>VALORITATION</b>	
(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		<u> </u>	<u> </u>			<u> </u>
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	S financial data	reported in Fu	nd 09 or Fund (	32.		
5. Total Charter School Regular ADA	380.00	380.00	370.00	370.00	(10.00)	-3.0%
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						

## 2023-24 Second Interim AVERAGE DAILY ATTENDANCE

24 10249 0000000 Form AI E82YG6S3JD(2023-24)

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	370.00	370.00	(10.00)	-3.0%
9. TOTAL CHARTER SCHOOL ADA						
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	380.00	380.00	370.00	370.00	(10.00)	-3.0%

Second Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	Beginning Balances (Ref. Only)	yluly	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			35,119,007.13	27,145,330.74	24,427,686.85	20,760,635.01	21,033,515.09	20,280,048.32	25,299,555.32	22,724,117.32
B. RECEIPTS										
LCFF/Rev enue Limit Sources						-				
Principal Apportionment	8010-8019		599,035.00	587,316.00	1,069,825.00	1,057,167.00	1,057,167.00	1,069,824.00	1,045,448.00	1,045,448.00
Property Taxes	8020-8079		133,118.51	398,365.77		1,123,952.55	1,117,454.00	6,617,675.00	1,016,854.00	904,515.00
Miscellaneous Funds	8080-808									
Federal Revenue	8100-8299		40,445.79	1,250,695.57	293, 195.78	727,779.18	315,752.00	(26,083.00)	492,270.00	556,881.00
Other State Revenue	8300-8599		1,565,487.23	1,589,630.67	2,752,122.83	2,406,893.67	2,758,781.00	2,380,230.00	1,592,354.00	195,009.00
Other Local Revenue	8600-8799		777,748.67	1,346,424.98	1,957,017.58	2,413,208.00	1,532,097.00	2,670,862.00	2,201,409.00	1,502,464.00
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	7,729,000.40	6,781,251.00	12,712,508.00	6,348,335.00	4,204,317.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		904,563.34	2,225,990.75	2,169,348.16	2,161,984.64	2,161,397.00	2,202,130.00	2,163,522.00	2,161,011.00
Classified Salaries	2000-2999		1,682,971.27	2,607,668.57	2,907,837.02	2,952,276.47	3,032,141.00	2,980,358.00	2,953,447.00	2,969,163.00
Employ ee Benef its	3000-3999		901,690.37	1,550,355.94	2,627,582.70	2,657,730.83	2,698,695.00	2,714,711.00	2,670,041.00	2,661,727.00
Books and Supplies	4000-4999		70,560.31	382,859.49	330,574.90	399,862.51	480,673.00	284,224.00	367,624.00	492,878.00
Services	9665-0005		1,071,885.58	1,252,976.14	633,408.62	1,198,904.27	1,122,173.00	1,171,098.00	1,094,321.00	764,560.00
Capital Outlay	6669-0009		28,348.79	234,963.83	978,311.17	357,960.33	155,686.00	628,774.00	353,750.00	408,757.00
Other Outgo	7000-7499		520,946.70	(78,106.37)	(8,659.08)	(2,681.22)	(52,921.00)	(422,418.00)	28,724.00	15,459.00
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	9,726,037.83	9,597,844.00	9,558,877.00	9,631,429.00	9,473,555.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	608,748.15	6,538.50	(6,537.85)		15,030.00	(14,530.00)	(200.00)	2.00	(84,002.00)
Accounts Receivable	9200-9299	16,108,239.89	1,184,863.97	998,265.72	2,961,253.84	483,256.68	3,792,042.00	3,062,892.00	355,828.00	289.00
Due From Other Funds	9310	3,873,899.73	206,792.62	3,310,340.12	261,713.27	22,895.21	(17,480.00)	(9,905.00)	35,274.00	(18,119.00)
Stores	9320	96,654.40	(18,504.83)	(7,033.68)	14,245.68	10,572.62	15,509.00	2,547.00	(8,686.00)	11,448.00
Prepaid Expenditures	9330									
Other Current Assets	9340									
	=								l	

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Second Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)

24 10249 0000000 Form CASH E82YG6S3JD(2023-24)

										and the second s
Description	Object	Beginning Balances (Ref. Only)	yluC	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	531,754.51	3,775,541.00	3,055,034.00	382,418.00	(90,384.00)
Liabilities and Deferred Inflows										
Accounts Payable	6656-0056	14,956,599.89	6,821,168.17	1,096,734.81	2,127,146.36	(1,738,920.00)	1,623,343.00	1,189,158.00	(325,238.00)	(369,097.00)
Due To Other Funds	9610	2,949,157.29	77,304.91	1,614,918.78	497,926.39			00'0		
Current Loans	9640									
Unearned Rev enues	9650	2,489,290.01	389,762.41	1,296,749.25	712,949.58	757.00	89,071.77	00.00		
Deferred Inflows of Resources	0696									
SUBTOTAL		20,395,047.19	7,288,235.49	4,008,402.84	3,338,022.33	(1,738,163.00)	1,712,414.77	1,189,158.00	(325,238.00)	(369,097.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		292,494.98	(5,908,545.23)	286,631.47	(100,809.54)	2,269,917.51	2,063,126.23	1,865,876.00	707,656.00	278,713.00
E. NET INCREASE/DECREASE (B - C + D)			(7,973,676.39)	(2,717,643.89)	(3,667,051.84)	272,880.08	(753,466.77)	5,019,507.00	(2,575,438.00)	(4,990,525.00)
F. ENDING CASH (A + E)			27,145,330.74	24,427,686.85	20,760,635.01	21,033,515.09	20,280,048.32	25,299,555.32	22,724,117.32	17,733,592.32
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		9 1								

Second Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER								
A. BEGINNING CASH		17,733,592.32	18,237,696.82	23,338,841.80	19,987,555.90				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,045,448.00	1,045,448.00	1,045,448.00	1,045,448.00	300,287.00		12,013,309.00	12,013,309.00
Property Taxes	8020-8079	142,584.53	4,192,366.84	1,380,507.18	1,185,688.62			18,213,082.00	18,213,082.00
Miscellaneous Funds	6608-0808							0.00	00.00
Federal Revenue	8100-8299	2,882,371.80	4,735,325.10	205,883.70	6,234,131.08	00.00		17,708,648.00	17,708,648.00
Other State Revenue	8300-8599	5,025,776.48	6,185,624.23	6,307,582.65	8,626,515.38	00.00		41,386,007.14	41,386,007.14
Other Local Revenue	8600-8799	5,132,984.35	4,869,008.07	2,616,031.68	7,751,043.67	00.00		34,770,299.00	34,770,299.00
Interfund Transfers In	8910-8929				5,000.00			5,000.00	5,000.00
All Other Financing Sources	8930-8979							00'0	00.00
TOTAL RECEIPTS		14,229,165.16	21,027,772.24	11,555,453.21	24,847,826.75	300,287.00	0.00	124,096,345.14	124,096,345.14
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,827,032.53	2,827,032.53	2,827,032.53	1,894,603.52	932,429.00		27,458,077.00	27,458,077.00
Classified Salaries	2000-2999	3,812,856.17	3,812,856.17	3,812,856.17	2,895,098.32	917,757.84		37,337,287.00	37,337,287.00
Employ ee Benefits	3000-3999	3,569,460.04	3,569,460.04	3,569,460.04	3,294,925.15	274,534.89		32,760,374.00	32,760,374.00
Books and Supplies	4000-4999	858,117.85	858,117.85	858,117.86	561,848.43	296,269.42		6,241,727.62	6,241,727.62
Services	6665-0005	3,901,103.17	3,901,103.16	3,901,103.17	2,286,103.16	1,615,000.00		23,913,739.27	23,913,739.27
Capital Outlay	6669-0009	2,035,797.49	2,035,797.49	2,035,797.50	2,035,797.49	0.00		11,289,741.09	11,289,741.09
Other Outgo	7000-7499	(330,807.90)	(396,969.48)	(1,482,569.06)	(1,854,569.07)			(4,064,571.48)	(4,064,571.48)
Interfund Transfers Out	7600-7629							0.00	00.00
All Other Financing Uses	7630-7699							00.00	00.00
TOTAL DISBURSEMENTS		16,673,559.35	16,607,397.76	15,521,798.21	11,113,807.00	4,035,991.15	00.00	134,936,374.50	134,936,374.50
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									0 2 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Cash Not In Treasury	9111-9199	19,998.69	282,740.50	365,008.31	25,000.00			608,748.15	
Accounts Receivable	9200-9299	2,500,000.00	375,000.00	492,991.26	(98,442.58)			16,108,239.89	
Due From Other Funds	9310	3,500.00	2,500.00	5,000.00	71,388.51			3,873,899.73	
Stores	9320	25,000.00	20,530.00	11,066.74	19,959.87			96,654.40	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							00.00	
Lease Receivable	9380							00.00	

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Second Interim 2023-24 Budget Cashflow Worksheet - Budget Year (1)

24 10249 0000000 Form CASH E82YG6S3JD(2023-24)

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							00.00	
SUBTOTAL		2,548,498.69	680,770.50	874,066.31	17,905.80	00.0	00.00	20,687,542.17	
Liabilities and Deferred Inflows									
Accounts Payable	6656-0056	(400,000.00)	(300,000.00)	(200,000.00)	5,432,304.55			14,956,599.89	
Due To Other Funds	9610	00.00	300,000.00	459,007.21				2,949,157.29	
Current Loans	9640							00.00	
Unearned Revenues	9650							2,489,290.01	
Deferred Inflows of Resources	0696							00.00	
SUBTOTAL		(400,000.00)	00:00	259,007.21	5,432,304.55	00.00	00:00	20,395,047.19	
Nonoperating									
Suspense Clearing	9910							00.00	
TOTAL BALANCE SHEET ITEMS	-	2,948,498.69	680,770.50	615,059.10	(5,414,398.75)	00.00	00'0	292,494.98	
E. NET INCREASE/DECREASE (B - C + D)		504,104.50	5,101,144.98	(3,351,285.90)	8,319,621.00	(3,735,704.15)	00'0	(10,547,534.38)	(10,840,029.36)
F. ENDING CASH (A + E)		18,237,696.82	23,338,841.80	19,987,555.90	28,307,176.90				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								24,571,472.75	

#### Second Interim COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2023-24

24 10249 0000000 Form CI

Merced County

E82YG6S3JD(2023-24)

Signed:	Date:
County Superintendent or Desi	ignee
OTICE OF INTERIM REVIEW. All action shall be taken on this report during a regu	ular or authorized special meeting of the County Board of Education.
o the State Superintendent of Public Instruction:	
This interim report and certification of financial condition are hereby filed by	y the County Board of Education pursuant to Education Code sections 1240 and 33127.
Meeting Date: March 18, 2024	Signed:
ERTIFICATION OF FINANCIAL CONDITION	County Superintendent of Schools
X POSITIVE CERTIFICATION	
As County Superintendent of Schools, I certify that based upon cur subsequent two fiscal years.	rrent projections this county office will meet its financial obligations for the current fiscal year and
QUALIFIED CERTIFICATION	
As County Superintendent of Schools, I certify that based upon cur two subsequent fiscal years.	rrent projections this county office may not meet its financial obligations for the current fiscal year or
NEGATIVE CERTIFICATION	
As County Superintendent of Schools, I certify that based upon current fiscal year or for the subsequent fiscal year.	rrent projections this county office will not meet its financial obligations for the remainder of the
Contact person for additional information on the interim report:	
Name: Janet Riley	Telephone: (209) 381-6725
The second of th	

#### 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 AN	D STANDARDS		Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		x
CRITERIA ANI	D STANDARDS (continued)		Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	x	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim.	x	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and twe subsequent fiscal years have not changed by more than five percent since first interim.	x	
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	x	
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	×	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		×
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.	×	
SUPPLEMENT	AL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	x	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	x	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		<u> </u>
			1	1

Merced County

# Second Interim COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2023-24

24 10249 0000000 Form CI

E82YG6S3JD(2023-24)

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)?	×	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х
SUPPLEMEN	TAL INFORMATION (continued)		No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased ever prior year's (2022-23) annual payment?</li> </ul>		х
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		х
		<ul> <li>If yes, have there been changes since first interim in OPEB liabilities?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	x	***************************************
		<ul> <li>If yes, have there been changes since first interim in self-insurance liabilities?</li> </ul>	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	x	
		Classified? (Section S8B, Line 1b)	x	***************************************
		Management/superv isor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	х	

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 Centrol	Is personnel position control independent from the payroll system?		x
А3	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	

						21G053JD(2023-24
Description	Object Codes	Projected Year Totals (Form 01I) (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)		55,679.00	0.00%	55,679.00	0.00%	55,679.00
(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	23,317,987.00	.76%	23,495,204.00	2.73%	24,136,623.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,260,343.00	(4.11%)	4,085,343.00	0.00%	4,085,343.00
4. Other Local Revenues	8600-8799	13,032,907.00	(1.34%)	12,857,907.00	0.00%	12,857,907.00
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	(5,522,701.00)	(8.08%)	(5,076,285.00)	17.73%	(5,976,285.00)
6. Total (Sum lines A1 thru A5c)		35,088,536.00	.78%	35,362,169.00	(.73%)	35,103,588.00
B. EXPENDITURES AND OTHER FINANCING USES		100000000000000000000000000000000000000	Edition		(1, 0,0)	00,100,000.00
Certificated Salaries		(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)				
a. Base Salaries		6-6-5-10		7,487,815.00	198	7 922 254 00
b. Step & Column Adjustment				119,805,00	1000	7,832,254.00
c. Cost-of-Living Adjustment						125,316.00
d. Other Adjustments				224,634.00		156,645.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7 407 045 00	Sant Speak	0.00	STATE OF STREET	0.00
Classified Salaries     Classified Salaries	1000-1999	7,487,815.00	4.60%	7,832,254.00	3.60%	8,114,215.00
a. Base Salaries				40.470.045.00		
b. Step & Column Adjustment				13,172,615.00		14,020,029.00
c. Cost-of-Living Adjustment				210,762.00	emeral file	224,320.00
d. Other Adjustments				395,178.00		280,401.00
·	0000 0000			241,474.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,172,615.00	6.43%	14,020,029.00	3.60%	14,524,750.00
3. Employee Benefits	3000-3999	10,357,585.00	7.67%	11,151,964.00	5.74%	11,791,968.00
4. Books and Supplies	4000-4999	2,201,824.00	(5,46%)	2,081,642.00	6.00%	2,206,642.00
5. Services and Other Operating Expenditures	5000-5999	10,466,573.57	(11.73%)	9,238,997.00	(1.12%)	9,135,703.00
6. Capital Outlay	6000-6999	3,391,074.00	(75.29%)	838,074.00	(40.34%)	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	(10,955,183.14)	(2.97%)	(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)		2.0				
11. Total (Sum lines B1 thru B10)		36,122,303.43	(4.40%)	34,532,607.00	2.78%	35,493,373.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,033,767,43)	Barrer Comment	829,562.00	92.0	(389,785.00)
D. FUND BALANCE			A Company of the Comp			
1.Net Beginning Fund Balance(Form 01I, line F1e)		13,140,303.57	100	12,106,536.14	100	12,936,098.14
2. Ending Fund Balance (Sum lines C and D1)		12,106,536.14		12,936,098.14		12,546,313.14
Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	88,598.01	A STATE OF A STATE OF	88,598.00	96 J. J. S.	88,598.00
b. Restricted	9740	Astronomy, and				A C C 36
c. Committed						
1. Stabilization Arrangements	9750	0.00			Action 1	
2. Other Commitments	9760	0.00	SERVICE CONTRACTOR			

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	9,319,210.64	1000	10,360,816.14	<b>第二人</b> 多之一。	9,955,296.14
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	2,698,727.49	4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	2,486,684.00		2,502,419.00
Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,106,536.14	9.00	12,936,098.14	7074	12,546,313.14
E. AVAILABLE RESERVES			of various and			
1. County School Service Fund					1.75	
a. Stabilization Arrangements	9750	0.00	A STATE OF THE STA	0.00	The second second	0.00
b, Reserve for Economic Uncertainties	9789	2,698,727.49	1987 1987 1988 AV	2,486,684.00		2,502,419.00
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 PM	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			La de la companya de			
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,698,727.49		2,486,684.00		2,502,419.00

#### 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.  $\,$ 

Projection		Res	stricted			E82	2YG6S3JD(2023-24)
Catering Catering Searce   Catering Searce   Catering Count   Catering C	Description		Totals (Form 01i)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
Columb Card E. Curron Lyser - Columb A - to extracted from Term M. Line 8(3)   Curron Lyser - Columb A - to extracted from Term M. Line 8(3)	County Operations Grant ADA (Enter projections for subsequent year	rs 1 and 2 in	A PROPERTY OF THE PARTY OF THE	Market Same	PARTIES AND	Market A	
Committed Note	Columns C and E; current year - Column A - is extracted from Form	Al, Line B5)				141 ALC:	GAAT ET
A REVENUES AND OTHER FINANCING SOURCES  1. CEPFRorwine Limit Sources  8010-8099  2. Fodoral Revenues  8010-8099  3. T155-684-1.0  1. (1.27%) 2. Debta Revenues  800-8099  3. Debta Revenues  800-8	(Enter projections for subsequent years 1 and 2 in Columns C and E;	;		111111111111111111111111111111111111111			
1.1.0FFMerente Lamit Sources	current year - Column A - is extracted)						
2. Federal Revenues   \$100,4299   \$7,700,648.00   \$0.0551   \$7,006,646.00   \$0.000   \$7,006,646.00   \$0.000   \$7,006,646.00   \$0.000   \$7,006,646.00   \$0.000   \$7,006,646.00   \$0.000   \$7,006,646.00   \$0.000	A. REVENUES AND OTHER FINANCING SOURCES						
3. Orier Static Revenues 8308-8599 57,726,644,14 (177%) 58,855,664,14 0,007% 38,166,644,14 4,000m can Revenues 8800-8790 21,737,382,00 (8,78%) 70,487,382,00 0,00% 20,	1. LCFF/Revenue Limit Sources	8010-8099	6,908,404.00	4.34%	7,208,404.00	4.16%	7,508,404.00
4. Other Local Revenues 8800-8799 17,137,132,200 (0,00%) 0,00 0,00% 10,447,382,00 (0,00%) 0,00% 10,447,382,00 (0,00%) 0,00% 10,447,382,00 (0,00%) 0,00% 10,0	2. Federal Revenues	8100-8299	17,708,648.00	(3.95%)	17,008,648.00	0.00%	17,008,648.00
5. Other Finnmeing Sources  a. Transfer In 8900-8929 b. Other Sources 8800-8979 c. Contributions 8800-	3. Other State Revenues	8300-8599	37,125,664.14	(1.27%)	36,655,664.14	0.00%	36,655,664.14
8. Terrefors In 8808-8599	4. Other Local Revenues	8600-8799	21,737,392.00	(5.75%)	20,487,392.00	0.00%	20,487,392.00
D. Other Sources	5. Other Financing Sources						
C. Centributions ( 8880-8499	a. Transfers In	8900-8929	5,000.00	(100.00%)	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)	b. Other Sources	8930-8979	0.00	0.00%	-	0.00%	
B. EXPENDITURES AND OTHER FINANCING USES 1. Cartificiated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Airing Adjustment d. Other Adjustment description in Section F below) d. Other Financing Uses a. Transfers of Indirect Costs d. T800-7899 d. Other Childge (excluding Transfers of Indirect Costs) d. T800-7899 d. Other Childge (excluding Transfers of Indirect Costs) d. T800-7899 d. Other Adjustments (Explain in Section F below) d. Other Adjustment (Explain in Section F below) d. Other Adjustment (Explain in Section F below) d. Resistance d. Other Adjustment (Ex	c. Contributions	8980-8999	5,522,701.00	(8.08%)	5,076,285.00	17.73%	5,976,285.00
B. EXPENDITURES AND OTHER FINANCING USES   1. Gerifficiated Salaries   2.0 888.894.00   3.19,270,282.00   3.19,270,282.00   3.19,270,282.00   4.100.00   3.19,270,282.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.19,227.00   4.100.00   3.100.	6. Total (Sum lines A1 thru A5c)		89,007,809.14	(2.89%)	86,436,393.14	1,39%	
1. Certificated Salaries a. Base Salaries b. Steps & Column Adjustment c. Cost-of Living Adjustment d. Other Adjustment d. Oth	B. EXPENDITURES AND OTHER FINANCING USES						
Size & Column Adjustment   319,554,00   334,222   0							
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salariaes (Sum lines B1a thru B1d) 1000-1999 19,970,282.00 4.60% 20,888,884.00 3.60% 21,164,072.00 20,088,884.00 3.60% 21,164,072.00 20,088,884.00 3.60% 21,164,072.00 20,088,884.00 3.60% 21,164,072.00 20,088,884.00 3.60% 21,164,072.00 20,088,884.00 3.60% 21,164,072.00 20,088,884.00 3.60% 22,104,164,072.00 3.60% 36,033.00 36,030,030,030 3.60% 32,034,773.00 3.60% 32			1401		19 970 262 00		20 888 894 00
C. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 18,370,282.00 4.80% 20,888,884.00 3.80% 21,640,884.00 2. Classified Salaries e. Bass Salaries e. Bass Salaries 6. Cost-of-Living Adjustment 6. Cost-of-Living Adjustment 7. Cost-of-Living Adj	b. Step & Column Adjustment					All Control	
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 19,970,282.00 4,80% 20,888,894.00 3,80% 21,640,894,00 25,034,773.00 3,868,835.00 400,556.							
Description of the Control Certificated Salaries (Sum lines B1a thru B1d)   1000-1999   19,970,262.00   4.80%   20,888,884.00   3.60%   21,640,894.00   2.0088,894.00   3.60%   25,034,773.00   2.008,895.00   2.008,6	- •				339,100.00		417,778.00
2. Classified Salaries a. Base Salaries a. Base Salaries b. Site & Column Adjustment b. Site & Column Adjustment c. Coast-oft-Living Adjustment d. Other Adjustments c. Coast-oft-Living Adjustment d. Other Adjustments c. T24,940.00 c. T24,94	•	1000-1999	19 970 262 00	4 60%	20 000 004 00	3.609/	24 640 004 00
a. Base Salaries  b. Stop & Column Adjustment  c. Cost-of-Liv ing Adjustment  d. Other Adjustments  e. Total Classified Salaries (Sum lines B2a thru B2d)  3. Employee Benefits  3000-3999  24,164,672.00  24,164,672.00  38,635.00  724,940.00  724,940.00  724,940.00  3. Employee Benefits  3000-3999  24,164,672.00  3. Employee Benefits  3000-3999  24,164,672.00  3. Employee Benefits  3000-3999  4,039,903.62  4,039,903.63  4,039,903.62	· ·	1000 1000	19,370,202.00	4.00%	20,666,694.00	3.60%	21,640,894.00
b. Step & Column Adjustment c. Cost of Living Adjustment d. Other Adjustment d. Other Adjustments 386,635.00  724,940.00  724,					34 164 672 00	3 2 45×	25 024 772 00
C. Cost-of-Liv ing Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 24,164,672.00 3.00% 25,034,773.00 3.60% 25,036,024.00 3.60% 25,036,024.00 3.60% 25,036,024.00 3.60% 25,036,024.00 3.60% 25,036,024.00 3.60% 25,034,773.00 3.60% 25,036,024.00 3.60% 25,036,024.00 3.60% 25,034,773.00 3.60% 25,036,024.00 3.60% 25,042,010 3.60% 25,042,010 3.60% 25,042,010 3.60% 25,042,010 3.60% 36,042,040 36,040,00 36			18-1-1	What was a series		14. 15 TO 15	
O. Other Adjustments					······································		
Description   Committed   Co							500,695.00
3. Employee Benefits       3000-3999       22,402,789,00       4.2%       23,344,761,00       5.26%       24,573,284,00         4. Books and Supplies       4000-4999       4,039,903,82       (34,60%)       2,642,191,00       (30,68%)       1,831,643,00         5. Services and Other Operating Expenditures       5000-5999       13,447,185,70       (22,49%)       10,423,449,00       (22,00%)       8,130,290,00         6. Capital Outlay       6000-6999       7,898,667,09       (38,10%)       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       6,151,653,66       6.94%       6,578,492,00       .73%       6,626,449,00         9. Other Uses       7600-7629       0.00       0.00%       0.00%       0.00%       0.00%         10. Other Adjustments (Explain in Section F below)       98,814,071.07       (9.12%)       89,801,518.00       (,19%)       89,627,542.00         C. NET INCREASE (DECREASE) IN FUND BALANCE       (1,98),814,071.07       (9.12%)       89,801,518.00       (,19%)       89,099,811.75       7,108,662.89         D. FUND BALANCE       (2,271,198,54 </td <td></td> <td>2000-2000</td> <td>24 164 673 00</td> <td>3 6004</td> <td></td> <td>0.00%</td> <td>05.000.004.00</td>		2000-2000	24 164 673 00	3 6004		0.00%	05.000.004.00
4. Books and Supplies 4000-4999 4,039,903.62 (34.60%) 2,642,191.00 (30.68%) 1,831,643.00 5. Services and Other Operating Expenditures 5000-5999 13,447,165.70 (22.49%) 10,423,449.00 (22.00%) 8,130,290.00 6. Capital Outlay 6000-6999 7,898,687.09 (98.10%) 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% 0.00% 0.0							· · · · · · · · · · · · · · · · · · ·
5. Services and Other Operating Expenditures 5000-5999 (13,447,185,70 (22,49%) 10,423,449,00 (22,00%) 8,130,290,00 (6. Capital Outlay 6000-6999 7,898,667.09 (98,10%) 150,000.00 0.00% 150,000,00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 0.00							
6. Capital Outlay 6000-6999 7,898,667.09 (98.10%) 150,000.00 0.00% 150,000.00 738,958.00 7,898,667.09 (98.10%) 150,000.00 0.00% 150,000.00 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 0.							
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 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00% 738,958.00 0.00%							
7. Other Outgo (sectioning frainsless of Indirect Costs) 7. Other Outgo - Transfers of Indirect Costs 7. 300-7399 8. Other Outgo - Transfers of Indirect Costs 7. 300-7399 9. Other Financing Uses a. Transfers Out 7. 600-7629 7. 600-762	o. Capital Outlay		7,898,667.09	(98.10%)	150,000.00	0.00%	150,000.00
8. Other Outgo - Transfers of Indirect Costs 7300-7399 6,151,653.66 6.94% 6,578,492.00 .73% 6,626,449.00 9. Other Financing Uses a. Transfers Out 7600-7629 0.00 0.00% 0	7. Other Outgo (excluding Transfers of Indirect Costs)		738,958.00	0.00%	738,958.00	0.00%	738,958.00
9. Other Financing Uses a. Transfers Out 7600-7629 0.00 0.00% 0.00% 0.00% b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 10. Other Adjustments (Explain in Section F below) 11. Total (Sum lines B1 thru B10) 98,814,071.07 (8.12%) 89,801,518.00 (1.19%) 89,627,542.00  C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (9,806,261.93) (3,365,124.86) (1,991,148.86)  D. FUND BALANCE 1. Net Beginning Fund Balance (Form 011, line F1e) 22,271,198.54 2. Ending Fund Balance (Sum lines C and D1) 12,464,936.61 9,099,811.75 3. Components of Ending Fund Balance (Form 011) a. Nonspendable 9710-9719 0.00 b. Restricted 9740 12,464,936.61 9,099,811.75 7,108,662.89 c. Committed 1. Stabilization Arrangements 9750	8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,151,653.66	6.94%	6,578,492.00	.73%	***************************************
b. Other Uses 7630-7699 0.00 0.00% 0.00% 0.00% 10.00% 11. Total (Sum lines B1 thru B10) 98,814,071.07 (9.12%) 89,801,518.00 (.19%) 89,627,542.00 (.19%) 89,627,542.00 (.19%) 89,814,071.07 (9.12%) 89,801,518.00 (.19%) 89,627,542.00 (.19%) 89,627,542.00 (.19%) 89,627,542.00 (.19%) 89,627,542.00 (.19%) 89,814,071.07 (9.12%) 89,801,518.00 (.19%) 89,627,542.00 (.19%) 89	9. Other Financing Uses						
10. Other Adjustments (Explain in Section F below)  11. Total (Sum lines B1 thru B10)  C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 01I)  a. Nonspendable  9710-9719  b. Restricted  9750  0.00  9750  0.00  98,814,071.07  (9.12%)  89,801,518.00  (1,991,148.86)	a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
11. Total (Sum lines B1 thru B10)  C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  (9,806,261.93)  D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 01I)  a. Nonspendable  9710-9719  0.00  b. Restricted  1. Stabilization Arrangements  9750  98,814,071.07  (9,12%)  89,801,518.00  (1,991,148.86)  (1,991	b. Other Uses	7630-7699	0.00	0.00%		0.00%	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  D. FUND BALANCE 1. Net Beginning Fund Balance (Form 01I, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 01I) a. Nonspendable 9710-9719 0.00 b. Restricted 9740 1. Stabilization Arrangements 9750  (1,991,148.86)	10. Other Adjustments (Explain in Section F below)					A Control of the State of the S	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)  (9,806,261.93)  (3,365,124.86)  (1,991,148.86)  D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 01I)  a. Nonspendable  9710-9719  0.00  b. Restricted  9740  12,464,936.61  9,099,811.75  7,108,662.89  7,108,662.89  1. Stabilization Arrangements  9750	11. Total (Sum lines B1 thru B10)		98,814,071.07	(9.12%)	89,801,518.00	(.19%)	89,627,542.00
D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01I, line F1e)  2. Ending Fund Balance (Sum lines C and D1)  3. Components of Ending Fund Balance (Form 01I)  a. Nonspendable  b. Restricted  c. Committed  1. Stabilization Arrangements  (7,337,145.06)  22,271,198.54  12,464,936.61  9,099,811.75  7,108,662.89  7,108,662.89	C. NET INCREASE (DECREASE) IN FUND BALANCE						
D. FUND BALANCE  1. Net Beginning Fund Balance (Form 011, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance (Form 011) a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 22,271,198.54 12,464,936.61 9,099,811.75 7,108,662.89 12,464,936.61 9,099,811.75 7,108,662.89	(Line A6 minus line B11)		(9,806,261.93)		(3,365,124.86)		(1,991,148,86)
1. Net Beginning Fund Balance (Form 01I, line F1e)       22,271,198.54       12,464,936.61       9,099,811.75         2. Ending Fund Balance (Sum lines C and D1)       12,464,936.61       9,099,811.75       7,108,662.89         3. Components of Ending Fund Balance (Form 01I)       9710-9719       0.00       9,099,811.75       7,108,662.89         b. Restricted       9740       12,464,936.61       9,099,811.75       7,108,662.89         c. Committed       9750       12,464,936.61       12,464,936.61       12,464,936.61	D. FUND BALANCE					12 Page 1	
2. Ending Fund Balance (Sum lines C and D1)       12,464,936.61       9,099,811.75       7,108,662.89         3. Components of Ending Fund Balance (Form 01I)       0.00	1. Net Beginning Fund Balance (Form 01I, line F1e)		22,271,198.54	76 - E.A. E. W. E. W. E. W. S.	12,464,936.61		9.099.811.75
a. Nonspendable 9710-9719 0.00 b. Restricted 9740 12,464,936.61 c. Committed 1. Stabilization Arrangements 9750	2. Ending Fund Balance (Sum lines C and D1)						
a. Nonspendable 9710-9719 0.00 b. Restricted 9740 12,464,936.61 c. Committed 1. Stabilization Arrangements 9750	3. Components of Ending Fund Balance (Form 01I)						, 302.00
b. Restricted 9740 12,464,936.61 9,099,811.75 7,108,662.89 c. Committed 1. Stabilization Arrangements 9750	a. Nonspendable	9710-9719	0.00				
c. Committed 1. Stabilization Arrangements 9750	b. Restricted	9740			9,099,811.75	9	7,108.662.80
	c. Committed					· 建物基基。	1,100,002.00
	1. Stabilization Arrangements	9750					
	2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	710				
e. Unassigned/Unappropriated				学生 建二氯磺胺		
Reserve for Economic Uncertainties	9789	<b>第</b> 0条2人		1		
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance			and a second			
(Line D3f must agree with line D2)		12,464,936.61		9,099,811.75		7,108,662.89
E. AVAILABLE RESERVES	to the second se	La Ray Establish		To deliver the		
1.County School Service Fund			<b>建设设施</b>			1.3.4.3
a, Stabilization Arrangements	9750					<b>学为66</b>
b. Reserve for Economic Uncertainties	9789				6040	
c. Unassigned/Unappropriated Amount	9790	Color and Color			100	
(Enter current year reserve projections in Column A, and other reserve					Parameter State	
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	A.				
b. Reserve for Economic Uncertainties	9789	200			The second	<b>大大大大大</b>
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)			Marie Company		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

#### 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

	Unrestrict	ed/Restricted			E82	YG6\$3JD(2023-24
Description	Object Codes	Projected Year Totals (Form 01I) (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 year	ars 1 and 2 in					
Columns C and E; current year - Column A - is extracted from Form	AI, Line B5)	55,679.00	0.00%	55,679.00	0.00%	55,679.00
(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	30,226,391.00	1.58%	30,703,608.00	3.07%	31,645,027.00
2. Federal Revenues	8100-8299	17,708,648.00	(3.95%)	17,008,648.00	0.00%	17,008,648.00
3. Other State Revenues	8300-8599	41,386,007.14	(1.56%)	40,741,007.14	0.00%	40,741,007.14
4. Other Local Revenues	8600-8799	34,770,299.00	(4.10%)	33,345,299.00	0.00%	33,345,299.00
5. Other Financing Sources						
a. Transfers In	8900-8929	5,000.00	(100.00%)	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)		124,096,345.14	(1.85%)	121,798,562.14	.77%	122,739,981.14
B. EXPENDITURES AND OTHER FINANCING USES			Grove Sales			
1. Certificated Salaries						
a. Base Salaries				27,458,077.00		28,721,148.00
b. Step & Column Adjustment				439,329.00		459,538.00
c. Cost-of-Living Adjustment				823,742.00		574,423.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,458,077.00	4.60%	28,721,148.00	3,60%	29,755,109.00
2. Classified Salaries		27,100,077,00	4.00%	20,721,140.00	3,00%	29,755,109.00
a. Base Salaries				37,337,287.00	<b>第一条</b>	39,054,802.00
b. Step & Column Adjustment				597,397.00		624,876.00
c. Cost-of-Living Adjustment		The Bulby Table		1,120,118.00		781,096.00
d. Other Adjustments				0.00		***************************************
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,337,287.00	4.60%	39,054,802.00	3.60%	0.00
3. Employee Benefits	3000-3999	32,760,374.00	5.30%	34,496,725.00		40,460,774.00
4. Books and Supplies	4000-4999				5.42%	36,365,252.00
Services and Other Operating Expenditures	5000-5999	6,241,727.62	(24.32%)	4,723,833.00	(14.51%)	4,038,285.00
6. Capital Outlay	6000-6999	23,913,739.27	(17.78%)	19,662,446.00	(12.19%)	17,265,993.00
		11,289,741.09	(91.25%)	988,074.00	(34.22%)	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	(4,803,529.48)	(15.65%)	(4,051,861.00)	2.51%	(4,153,456.00)
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)		134,936,374.50	(7.86%)	124,334,125.00	.63%	125,120,915.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10.940.020.26)		(2 525 502 00)		(0.000.000.000
		(10,840,029.36)	The second second	(2,535,562.86)		(2,380,933.86)
D. FUND BALANCE		05				
Net Beginning Fund Balance (Form 01I, line F1e)     Ending Fund Balance (Sum lines C and D1)		35,411,502.11		24,571,472.75		22,035,909.89
Ending Fund Balance (Sum lines C and D1)     Components of Ending Fund Balance (Form 041)		24,571,472.75	74.	22,035,909.89		19,654,976.03
Components of Ending Fund Balance (Form 01I)     Nepspendable	0740 0740	00 700 6:				
a. Nonspendable b. Restricted	9710-9719	88,598.01		88,598.00		88,598.00
	9740	12,464,936.61		9,099,811.75		7,108,662.89
c. Committed	0750					
Stabilization Arrangements     Other Commitments	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	9,319,210.64		10,360,816.14		9,955,296.14
e. Unassigned/Unappropriated					The Versi	
1. Reserve for Economic Uncertainties	9789	2,698,727.49	Statistics of the second	2,486,684.00		2,502,419.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance			· 中国的企业。		NO.	
(Line D3f must agree with line D2)		24,571,472.75		22,035,909.89		19,654,976.03
E. AVAILABLE RESERVES (Unrestricted except as noted)					THE CALL	
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00	2 A. X	0.00
b. Reserve for Economic Uncertainties	9789	2,698,727.49	10.44-0	2,486,684.00	100	2,502,419.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z		Salara Salara	0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,698,727.49		2,486,684.00		2,502,419.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2,00%		2.00%
F. RECOMMENDED RESERVES		2.00%	433,000	2,00%		2.00%
Special Education Pass-through Exclusions			是美国基础 [4]			
For counties that serve as the administrative unit (AU) of a						T 2-54.1
special education local plan area (SELPA):		Parada salah				
a. Do you choose to exclude from the reserve calculation		199				
the pass-through funds distributed to SELPA members?	Yes	79		7946		
b. If you are the SELPA AU and are excluding special	1 69	dendans				
education pass-through funds:						整定管 计对表
1. Enter the name(s) of the SELPA(s):		Traffic St.		Barrier State	计分类 净	
Merced County SELPA				Professor II		Telephan (
Weited County SELFA				Parent.		
Special education pass-through funds				(A)	- A	<u> </u>
(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)		32,114,393.00		32,114,393.00		32,114,393.00
County Office's Total Expenditures and Other Financing Uses						02,111,000.00
Used to determine the reserve standard percentage level on line F3d						
(Line B11, plus line F1b2 if line F1a is No)		134,936,374.50		124,334,125.00		125,120,915.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		134,936,374.50	200	124,334,125.00		125,120,915.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is	No)	0.00	27/2	0.00	Alexander (	0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	,	134,936,374.50		124,334,125.00		125,120,915.00
d. Reserve Standard Percentage Level		,		12 1,00 +, 120.00		120,120,310.00
(Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,698,727.49		2,486,682.50		2,502,418.30
• • • • • • • • • • • • • • • • • • • •		_,,,,,,,,,,,		2,700,002.00		۷,۵۷۷,418,۵۷
f. Reserve Standard - By Amount						
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,387,000,00		2.387 000 00		3 382 000 00
f. Reserve Standard - By Amount     (Refer to Form 01CSI, Criterion 8 for calculation details)     g. Reserve Standard (Greater of Line F3e or F3f)		2,387,000.00	e Consti	2,387,000.00 2,486,682.50		2,387,000.00

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

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 STANDARD	s	

1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the County Office's ADA Variances

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

#### Estimated Funded ADA

First Interim

Second Interim

Projected Year Totals Projected Year Totals

Program / Fiscal Year (Form 01CSI, Item 1A)

(Form AI) (Form MYPI)

Percent Change

Status

County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)

Current Year (2023-24)	253,00	269.00	6.3%	Not Met
1st Subsequent Year (2024-25)	253.00	269.00	6.3%	Not Met
2nd Subsequent Year (2025-26)	253,00	269.00	6.3%	Not Met

District Funded County Program ADA (Form AI, Line B2g)

Current Year (2023-24)	975.00	975.00	0.0%	Met
1st Subsequent Year (2024-25)	975.00	975.00	0.0%	Met
2nd Subsequent Year (2025-26)	975.00	975.00	0.0%	Met

#### County Operations Grant ADA (Form Al. Line B5

County Operations Grant ADA (Form AI, Line B5)				
Current Year (2023-24)	54,823.00	55,679.00	1.6%	Met
1st Subsequent Year (2024-25)	54,823,00	55,679.00	1.6%	Met
2nd Subsequent Year (2025-26)	54,823.00	55,679.00	1.6%	Met

#### Charter School ADA and Charter School Funded County Program ADA (Form 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%	Not Met
2nd Subsequent Year (2025-26)		0.00	0.0%	Not Met

### 1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met) LCFF Funded ADA changed for Alternative Education to (greater of current year, prior year or 3-prior year average.

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

2. CRITERION: LCFF Revenue

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

2A, Calculating the County Office's Projected Change in LCFF Revenue						
DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data	into the first column. In the First Into	erim column, Current Year data are extra	cted; enter data for the two subsequent year	ars.		
	LCFF Rev	/ enue				
	(Fund 01, Objects 8011	, 8012, 8020-8089)				
	First Interim	Second Interim				
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status		
Current Year (2023-24)	29,925,624.00	30,226,391.00	1.0%	Met		
1st Subsequent Year (2024-25)	31,132,574.00	31,445,120.00	1.0%	Met		
2nd Subsequent Year (2025-26)	32,219,739,00	32,542,508.00	1.0%	Met		
2B. Comparison of County Office LCFF Revenue to the Standard  DATA ENTRY: Enter an explanation if the standard is not met,		74.71	1.5			
1a. STANDARD MET - LCFF revenue has not changed since	first interim projections by more than	two percent for the current year and two	subsequent fiscal years.			
Explanation:						
(required if NOT met)			and the second s			

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

CRITERION: Salaries and Ber	

(required if NOT met)

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

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%							
3A, Calculating the County Office's Projected Change in Salaries and Benefits							
DATA ENTRY: First Interim data that exist will be extracted; otherwise, ent subsequent years will be extracted; otherwise, enter this data.	er data into the first column. In the Secon	nd Interim column, Current Year data are e	extracted. If Form MYPI exists, Projected Y	ear Totals data for the two			
	Salaries an	nd Benefits					
		Second Interim					
	First Interim	Projected Year Totals					
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-3999)					
Fiscal Year	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)	Percent Change	Status			
Current Year (2023-24)	98,647,348.00	97,555,738.00	-1.1%	Met			
1st Subsequent Year (2024-25)	103,383,371.00	102,272,675.00	-1.1%	Met			
2nd Subsequent Year (2025-26)	107,668,596.00	106,581,135.00	-1.0%	Met			
3B. Comparison of County Office Salaries and Benefits to the Standar  DATA ENTRY: Enter an explanation if the standard is not met.  1a. STANDARD MET - Total salaries and benefits have		than the standard for the current fiscal ye	ear and two subsequent fiscal years.				
Evylonation							

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

#### 4. CRITERION: Other Revenues and Expenditures

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

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

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

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%

planations must be entered for	each category if the percent change for any year exceeds the county of	ffice's explanation percentage range.		
	First Interim	Second interim		
	Projected Year Totals	Projected Year Totals		Change Is Outside
bject Range / Fiscal Year	(Form 01CSI, Item 4A)	(Fund 01/Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund	1, Objects 8100-8299) (MYPI, Line A2)			
urrent Year (2023-24)	17,702,345.00	17,708,648.00	0.0%	No
st Subsequent Year (2024-25)	17,502,345.00	17,008,648.00	-2.8%	No
nd Subsequent Year (2025-26)	18,302,345.00	17,008,648.00	-7.1%	Yes
For London			416.76.474	
Explanation: (required if Yes)	Adjustment per federal award letters .			
(				
	d 61, Objects 8300-8599) (Form MYPI, Line A3)	4 222 227	22/	
current Year (2023-24)	41,643,541.00	41,386,007.14	6%	No
st Subsequent Year (2024-25)	40,998,541.00	40,741,007.14	6%	No
nd Subsequent Year (2025-26)	40,998,541.00	40,741,007.14	6%	No
<b>=</b>	· · · · · · · · · · · · · · · · · · ·			
Explanation:				
Explanation: (required if Yes)				
(required if Yes)			AMERICAN STREET	
(required if Yes)  Other Local Revenue (Fu	nd 01, Objects 8600-8799) (Form MYPI, Line A4)	34 770 299 00	1.4%	No.
(required if Yes)  Other Local Revenue (Fururent Year (2023-24)	34,292,793.00	34,770,299.00 33 345 299.00	1,4%	No No
(required if Yes)  Other Local Revenue (Fuurrent Year (2023-24) st Subsequent Year (2024-25)	34,292,793.00 32,867,793.00	34,770,299.00 33,345,299.00 33,345,299.00	1.4% 1.5% 1.5%	No No No
(required if Yes)  Other Local Revenue (Fuurrent Year (2023-24) st Subsequent Year (2024-25)	34,292,793.00	33,345,299.00	1.5%	No
(required if Yes)  Other Local Revenue (Fuurrent Year (2023-24) st Subsequent Year (2024-25)	34,292,793.00 32,867,793.00	33,345,299.00	1.5%	No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)	34,292,793.00 32,867,793.00	33,345,299.00	1.5%	No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)	34,292,793.00 32,867,793.00 32,867,793.00	33,345,299.00	1.5%	No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu	34,292,793.00 32,867,793.00	33,345,299.00	1.5%	No
(required if Yes)  Other Local Revenue (Fururent Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fururent Year (2023-24)	34,292,793.00 32,867,793.00 32,867,793.00 30,867,793.00	33,345,299.00 33,345,299.00	1.5% 1.5%	No No
(required if Yes)  Other Local Revenue (Fururent Year (2023-24) st Subsequent Year (2024-25) and Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fururent Year (2023-24) st Subsequent Year (2024-25)	34,292,793.00 32,867,793.00 32,867,793.00 30,867,793.00 31,867,793.00 31,867,793.00 32,867,793.00	33,345,299.00 33,345,299.00 6,241,727,62	1.5% 1.5%	No No
(required if Yes)  Other Local Revenue (Furent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Furent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)	34,292,793.00 32,867,793.00 32,867,793.00 31,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00	33,345,299.00 33,345,299.00 6,241,727.62 4,723,833.00	1.5% 1.5% 1.2% 1.5%	No No No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24)  st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu urrent Year (2023-24)  st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation:	34,292,793.00 32,867,793.00 32,867,793.00 31,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00	33,345,299.00 33,345,299.00 6,241,727.62 4,723,833.00	1.5% 1.5% 1.2% 1.5%	No No No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)	34,292,793.00 32,867,793.00 32,867,793.00 31,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00	33,345,299.00 33,345,299.00 6,241,727.62 4,723,833.00	1.5% 1.5% 1.2% 1.5%	No No No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)	34,292,793.00 32,867,793.00 32,867,793.00 31,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00	33,345,299.00 33,345,299.00 6,241,727.62 4,723,833.00 4,038,285.00	1.5% 1.5% 1.2% 1.5%	No No No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24)  st Subsequent Year (2024-25) and Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu urrent Year (2023-24)  st Subsequent Year (2024-25) and Subsequent Year (2024-25) and Subsequent Year (2025-26)  Explanation: (required if Yes)  Services and Other Oper	34,292,793.00 32,867,793.00 32,867,793.00 30,867,793.00 31,867,793.00 31,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00 32,867,793.00	33,345,299.00 33,345,299.00 6,241,727.62 4,723,833.00 4,038,285.00	1.5% 1.5% 1.2% 1.5%	No No No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu urrent Year (2023-24) st Subsequent Year (2024-25) nd Subsequent Year (2024-25) nd Subsequent Year (2025-26)  Explanation: (required if Yes)	34,292,793.00 32,867,793.00 32,867,793.00 32,867,793.00  d 01, Objects 4000-4999) (Form MYPI, Line B4)  6,167,299.62 4,653,855.00 3,964,566.00  atting Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line	33,345,299.00 33,345,299.00 6,241,727.62 4,723,833.00 4,038,285.00	1.5% 1.5% 1.2% 1.5% 1.9%	No No No No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24) st Subsequent Year (2024-25) ad Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu urrent Year (2023-24) st Subsequent Year (2024-25) ad Subsequent Year (2025-26)  Explanation: (required if Yes)  Services and Other Oper urrent Year (2023-24) st Subsequent Year (2024-25)	34,292,793.00 32,867,793.00 32,867,793.00 32,867,793.00  30,867,793.00  31,867,793.00  31,867,793.00  32,867,793.00  4,653,855.00 3,964,566.00  3,964,566.00  3,964,566.00  3,964,566.00	33,345,299.00 33,345,299.00  6,241,727.62 4,723,833.00 4,038,285.00  B5)	1.5% 1.5% 1.2% 1.6% 1.9%	No No No No No
(required if Yes)  Other Local Revenue (Fu urrent Year (2023-24)  st Subsequent Year (2024-25) and Subsequent Year (2025-26)  Explanation: (required if Yes)  Books and Supplies (Fu urrent Year (2023-24)  st Subsequent Year (2024-25) and Subsequent Year (2024-25) and Subsequent Year (2025-26)  Explanation: (required if Yes)  Services and Other Oper urrent Year (2023-24)	34,292,793.00 32,867,793.00 32,867,793.00 32,867,793.00  30,867,793.00  31,867,793.00  31,867,793.00  31,867,793.00  4,653,855.00 3,964,566.00  31,964,566.00  31,964,566.00  31,964,566.00  31,964,566.00  31,964,566.00	33,345,299.00 33,345,299.00 33,345,299.00  6,241,727.62 4,723,833.00 4,038,285.00  B5) 23,913,739.27 19,662,446.00	1.5% 1.5% 1.5% 1.2% 1.5% 1.9% -2.0% -7%	No No No No No No No No

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

4B. Calculating the County Office's Change in Total Operating Revenues and	Expenditures			
DATA ENTRY: All data are extracted or calculated.				
DAM ENTRY MINISTER AND CANODICA OF CALCULATION				
	First Interim	Second Interim		
Object Range / Fiscal Year	Projected Year Totals	Projected Year Totals	Percent Change	Status
	Other Local Revenues (Section 4A)	00.004.054.44		
Current Year (2023-24)	93,638,679.00	93,864,954.14	.2%	Met
1st Subsequent Year (2024-25)	91,368,679.00	91,094,954.14	3%	Met
2nd Subsequent Year (2025-26)	92,168,679.00	91,094,954.14	-1.2%	Met
Total Books and Supplies, and	d Services and Other Operating Expenditures (Section 4A)			
Current Year (2023-24)	30,562,309.81	30,155,466,89	-1,3%	Met
1st Subsequent Year (2024-25)	24,459,026.00	24,386,279.00	3%	Met
2nd Subsequent Year (2025-26)	21,608,317.00	21,304,278,00	-1.4%	Met
		· · · · · · · · · · · · · · · · · · ·		
4C. Comparison of County Office Total Operating Revenues and Expenditures	s 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	al operating revenues have not changed since first interim projection	s by more than the standard for	the current and two si	ubsequent fiscal years.
Explana	ation:			
Federal Ro				
(linked fr				
if NOT				
	,			
Explana	ation:			
Other State	Rev enue			
(linked from	om 4A			
if NOT	met)			
Explana				
Other Local				
(linked fr if NOT				
II NOT	met)			
1b. STANDARD MET - Projected tota	al operating expenditures have not changed since first interim project	tions by more than the standard	or the current and tw	o subsequent fiscal years.
Explana	ation:			
Books and	Supplies			
(linked from	om 4A			
if NOT	met)	MANUEL WAR BUT THE TOTAL		
	41			
Explana Services and				
Services and (linked fr	·			
(III)				

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

5. CRITERION: Facilities Maintenance

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

Determinin	g the County Office's Compliance with the Contril	oution Requirement for EC Section 17070,75 - C	ngoing and Major Maintenance/	Restricted Maintenance Account (OMMA/RMA)	-			
NOTE:	DTE: 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 ENTR	Y: Enter the Required Minimum Contribution if First Ir	terim data does not exist. First Interim data that ex	kist will be extracted; otherwise, ent	er First Interim data into lines 1, if applicable, and 2.	All other data are extracted.			
			Second Interim Contribution					
			Projected Year Totals					
		Required Minimum	(Fund 01, Resource 8150,					
		Contribution	Objects 8900-8999)	Status	_			
1.	OMMA/RMA Contribution	1,022,174.91	1,022,175.00	Met				
2.	First Interim Contribution (information only)		1,022,175.00					
	(Form 01CSI, First Interim, Criterion 5, Line 1)							
f status is r	oot met, enter an X in the box that best describes why	the minimum required contribution was not made:						
		Not applicable (county office does not participate	in the Leroy F. Greene School Fac	cilities Act of 1998)				
	Other (explanation must be provided)							
	Explanation:							
	(required if NOT met							
	and Other is marked)							

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

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 reserves' as a percentage of total expenditures and other financing uses? 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.

\* 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		- VIV.	
DATA ENTRY: All data are extracted or calculated.				
DATA ENTRY. All data are extracted or calculated.				
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
County Office's Available Reserves Percentage	!			
(Criterion 8B, Line 9)		2.0%	2.0%	2.0%
	'			
Count	y Office's Deficit Standard Percentage Levels	.7%	.7%	.7%
	(one-third of available reserves percentage):			
6B. Calculating the County Office's Special Education Pass-th	rough Evaluations (only for county offices the	t conve as the All of a SELDA)		
6B. Calculating the County Office's Special Education Pass-th	rough Exclusions (only for county offices tha	t serve as the AU of a SELPA)		
DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will b	e 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 E1a E1h1 and E1h2)			
Do you choose to exclude pass-through funds distril		or deficit spending and reserves?		
Bo you onlock to oxolded pass innesgn tande them.			Ye	es .
If you are the SELPA AU and are excluding special.	education pass-through funds:			
	Merced County SELPA			
-				
-				
		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
h Ourst Hall with Ours through French (French 40)	2000 2400 0500 0540 4 0540	(2023-24)	(2024-25)	(2025-26)
<ul> <li>b. Special Education Pass-through Funds (Fund 10, objects 7211-7213 and 7221-7223)</li> </ul>	resources 3300-3499, 6000-6040 and 6046,	32,114,393.00	32,114,393.00	32,114,393.00
6C. Calculating the County Office's Deficit Spending Percenta	ges			
DATA ENTRY: Current Year data are extracted. If Form MYPI exis	ts, data for the two subsequent years will be extra	acted; if not, enter data for the two s	subsequent years into the first and second columns.	
	Projected Year Tot			
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 011, Objects 1000-7999)	(If Net Change in Unrestricted Fund	04-4
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status Not Met
Current Year (2023-24)	(1,033,767.43)	36,122,303.43	2.97 <sub>0</sub> N/A	Met
1st Subsequent Year (2024-25)	829,562.00	34,532,607.00	1.1%	Not Met
2nd Subsequent Year (2025-26)	(389,785.00)	35,493,373.00	1.1%	Not wet
6D. Comparison of County Office Deficit Spending to the Stan	ndard		· · · · · · · · · · · · · · · · · · ·	·
bb. Comparison of County Office Deficit Spending to the Stan	u an u			
DATA ENTRY: Enter an explanation if the standard is not met.				
<ol> <li>STANDARD NOT MET - Unrestricted deficit spendin methods and assumptions used in balancing the unrelease.</li> </ol>			equent fiscal years. Provide reasons for the deficit sp	pending, a description of the
methods and assumptions used in balancing the unr	estricted budget, and what changes will be made t	to ensure that the budget deficits are	e eliminated of are balanced within the standard.	
Explanation: Spending one-ti	me beginning balances.			
(required if NOT met)				

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

7. CRITERION: Fund and Cash Balances

Δ	FUND BALANCE STANBARD:	Projected county school serv	ice fund halances will be	nositive at the end of the	e 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.							
Ending Fund Balance							
	County School Service Fund						
	Projected Year Totals						
Fiscal Year	(Form 01I, Line F2 )/(Form MYPI, Line D2)	Status					
Current Year (2023-24)	24,571,472.75	Met					
1st Subsequent Year (2024-25)	22,035,909.89	Met					
2nd Subsequent Year (2025-26)	19,654,976.03	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 b	alance is positive for the current fis	cal year and two subsequent fiscal	y ears.				
Explanation:			700000000000000000000000000000000000000				
(required if NOT met)							
B. CASH BALANCE STANDARD: Projected county school service for	und 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.							
	Ending Cash Balance						
	County School Service Fund						
Fiscal Year	(Form CASH, Line F, June Column)	Status					
Current Year (2023-24)	28,307,176.90	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 bal	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)							

# 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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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 <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>			
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		

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>3</sup> 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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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:	134,936,374.50	124,334,125.00	125,120,915.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

<sup>&</sup>lt;sup>2</sup> 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.

> 1. 2.

5. 6. 7.

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	134,936,374.50	124,334,125.00	125,120,915.00
<u>!</u> .	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No.)			
١.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	134,936,374.50	124,334,125.00	125,120,915.00
١.	Reserve Standard Percentage Level	2%	2%	2%
i.	Reserve Standard - by Percent (Line A3 times Line A4)	2,698,727.49	2,486,682.50	2,502,418.30
i.	Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
	County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,698,727.49	2,486,682.50	2,502,418.30

## 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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000	0-1999 except line 4)	(2023-24)	(2024-25)	(2025-26)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,698,727.49	2,486,684.00	2,502,419.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP1, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	2,698,727.49	2,486,684.00	2,502,419.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	2.00%	2.00%	2.00%
	County Office's Reserve Standard			
	(Section 8A, Line 7):	2,698,727.49	2,486,682.50	2,502,418.30
	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 t	the standard for the current year and two subsequent fiscal years.					
Explanation:		200.000.0000000000000000000000000000000				
(required if NOT met)						

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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UPPLEME	NTAL INFORMATION		,
ATA ENTR'	Y: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.		
S1,	Contingent Liabilities		
1a.	Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?		No
1b.	If Yes, identify the liabilities and how they may impact the budget:		
S2.	Use of One-time Revenues for Ongoing Expenditures		
1a.	Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have		
	changed since first interim projections by more than five percent?		No
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditu	res in the following fis	scal years:
S3.	Temporary Interfund Borrowings		
1a.	Description by a second to a second beautiful between fixed a Charles Code Coding (2002)		
	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 temp	orary cash flow loan Fund 17 Reserve due to the reimbursement
			ms 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
			NU
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or e	xpenditures reduced:	

Merced County Office of Education

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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S5. Contribution

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

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

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

County Office's Contributions and Transfers Standard:

-5,0% to 5,0% or -\$20,000 to +\$20,000

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

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

		First Interim	Second Interim	Percent		
scription / Fiscal Year		(Form 01CSI, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a.	Contributions, Unrestricted County School	I Service Fund				
141	(Fund 61, Resources 0000-1999, Object 898)					
urrent Year (2023-24)		(4,651,997.00)	(5,522,701,00)	18.7%	870,704.00	Not Met
t Subsequent Year (202-	24-25)	(5,076,285.00)	(5,076,285.00)	0.0%	0.00	Met
d Subsequent Year (202	25-26)	(5,976,285.00)	(597,628.00)	-90.0%	(5,378,657.00)	Not Met
			<u></u>			
1b.	Transfers In, County School Service Fund					
urrent Year (2023-24)		0.00	5,000.00	New	5,000.00	Met
t Subsequent Year (202-	·	0,00	0.00	0.0%	0.00	Met
d Subsequent Year (202		0.00	0.00	0.0%	0.00	Met
1c.	Transfers Out, County School Service Fund				II	
ırrent Year (2023-24)		0.00	0.00	0.0%	0.00	Met
t Subsequent Year (202		0.00	0.00	0.0%	0.00	Met
d Subsequent Year (202	25-26)	0,00	0.00	0.0%	0.00	Met
1d,	Capital Project Cost Overruns					
	Have capital project cost overruns occurred si	nce first interim projections that may in	npact the county school		No	
******	o cover operating deficits in either the county school  ty Office's Projected Contributions, Transfers, an  xplanation if Not Met for items 1a-1c or if Yes for ite	nd Capital Projects				
	ty Office's Projected Contributions, Transfers, an explanation if Not Met for items 1a-1c or if Yes for item NOT MET - The projected contributions from the	nd Capital Projects m 1d. e unrestricted county school service fu				
ATA ENTRY: Enter an ex	ty Office's Projected Contributions, Transfers, an	m 1d.  e unrestricted county school service fuguent two fiscal years. Identify restricte	ed programs and contribution amou			
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from th  standard for any of the current year or subseq  Explain the county office's plan, with timefram	m 1d.  m to.  m	ed programs and contribution amou ribution.			
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from th	m 1d.  e unrestricted county school service fuguent two fiscal years. Identify restricte	ed programs and contribution amou ribution.			
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from th  standard for any of the current year or subseq  Explain the county office's plan, with timefram  Explanation:	m 1d.  me unrestricted county school service fuguent two fiscal years. Identify restricte les, for reducing or eliminating the conti	ad programs and contribution amoun pribution.  facility expenses.	unt for each program	n and whether contributions are ongoing	
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subseq Explain the county office's plan, with timefram  Explanation: (required if NOT met)  MET - Projected transfers in have not changed	m 1d.  me unrestricted county school service fuguent two fiscal years. Identify restricte les, for reducing or eliminating the conti	ad programs and contribution amoun pribution.  facility expenses.	unt for each program	n and whether contributions are ongoing	
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from th  standard for any of the current year or subseq  Explain the county office's plan, with timefram  Explanation:  (required if NOT met)	m 1d.  me unrestricted county school service fuguent two fiscal years. Identify restricte les, for reducing or eliminating the conti	ad programs and contribution amoun pribution.  facility expenses.	unt for each program	n and whether contributions are ongoing	
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subseq Explain the county office's plan, with timefram  (required if NOT met)  MET - Projected transfers in have not changed Explanation:	m 1d.  me unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the control of the variance is related to one-time.  I since first interim projections by more	ed programs and contribution amountain.  facility expenses.  than the standard for the current	unt for each progran	n and whether contributions are ongoing	
ATA ENTRY: Enter an ex	xplanation: (required if NOT met)  MET - Projected transfers in have not changed  Explanation: (required if NOT met)  MET - Projected transfers out have not changed	m 1d.  me unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the control of the variance is related to one-time.  I since first interim projections by more	ed programs and contribution amountain.  facility expenses.  than the standard for the current	unt for each progran	n and whether contributions are ongoing	
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the current year of the cu	m 1d.  me unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the control of the variance is related to one-time.  I since first interim projections by more	ed programs and contribution amountain.  facility expenses.  than the standard for the current	unt for each progran	n and whether contributions are ongoing	
ATA ENTRY: Enter an ex	xplanation: (required if NOT met)  MET - Projected transfers in have not changed  Explanation: (required if NOT met)  MET - Projected transfers out have not changed	m 1d.  me unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the control of the variance is related to one-time.  I since first interim projections by more	ed programs and contribution amountain.  facility expenses.  than the standard for the current	unt for each progran	n and whether contributions are ongoing	
ATA ENTRY: Enter an ex	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the country of the current year or subsequence of the current year of the cu	m 1d.  The unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the continues, for reducing or eliminating the continues.  The variance is related to one-time a since first interim projections by more additional since first interim projections by more additional since first interim projections by more	ed programs and contribution amount inbution.  facility expenses.  than the standard for the current in the current in the standard for the current in the sta	year and two subset	n and whether contributions are ongoing squent fiscal years.	
1a.  1b.  1c.	xplanation: (required if NOT met)  MET - Projected transfers in have not changed  Explanation: (required if NOT met)  MET - Projected transfers out have not changed  Explanation: (required if NOT met)	m 1d.  The unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the continues, for reducing or eliminating the continues.  The variance is related to one-time a since first interim projections by more additional since first interim projections by more additional since first interim projections by more	ed programs and contribution amount inbution.  facility expenses.  than the standard for the current in the current in the standard for the current in the sta	year and two subset	n and whether contributions are ongoing squent fiscal years.	
1a.  1b.  1c.	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subseq Explain the county office's plan, with timefram  Explanation:  (required if NOT met)  MET - Projected transfers in have not changed  Explanation:  (required if NOT met)  MET - Projected transfers out have not changed  Explanation:  (required if NOT met)  NO - There have been no capital project cost of	m 1d.  The unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the continues, for reducing or eliminating the continues.  The variance is related to one-time a since first interim projections by more additional since first interim projections by more additional since first interim projections by more	ed programs and contribution amount inbution.  facility expenses.  than the standard for the current in the current in the standard for the current in the sta	year and two subset	n and whether contributions are ongoing squent fiscal years.	
1a.  1b.  1c.	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subseq Explain the county office's plan, with timefram  Explanation:  (required if NOT met)  MET - Projected transfers in have not changed  Explanation:  (required if NOT met)  MET - Projected transfers out have not changed  Explanation:  (required if NOT met)  NO - There have been no capital project cost of Project Information:	m 1d.  The unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the continues, for reducing or eliminating the continues.  The variance is related to one-time a since first interim projections by more additional since first interim projections by more additional since first interim projections by more	ed programs and contribution amount inbution.  facility expenses.  than the standard for the current in the current in the standard for the current in the sta	year and two subset	n and whether contributions are ongoing squent fiscal years.	
1a.  1b.  1c.	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subseq Explain the county office's plan, with timefram  Explanation:  (required if NOT met)  MET - Projected transfers in have not changed  Explanation:  (required if NOT met)  MET - Projected transfers out have not changed  Explanation:  (required if NOT met)  NO - There have been no capital project cost of Project Information:	m 1d.  The unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the continues, for reducing or eliminating the continues.  The variance is related to one-time a since first interim projections by more additional since first interim projections by more additional since first interim projections by more	ed programs and contribution amount inbution.  facility expenses.  than the standard for the current in the current in the standard for the current in the sta	year and two subset	n and whether contributions are ongoing squent fiscal years.	
1a.  1b.  1c.	xplanation if Not Met for items 1a-1c or if Yes for item  NOT MET - The projected contributions from the standard for any of the current year or subseq Explain the county office's plan, with timefram  Explanation:  (required if NOT met)  MET - Projected transfers in have not changed  Explanation:  (required if NOT met)  MET - Projected transfers out have not changed  Explanation:  (required if NOT met)  NO - There have been no capital project cost of Project Information:	m 1d.  The unrestricted county school service fuguent two fiscal years. Identify restricted es, for reducing or eliminating the continues, for reducing or eliminating the continues.  The variance is related to one-time a since first interim projections by more additional since first interim projections by more additional since first interim projections by more	ed programs and contribution amount inbution.  facility expenses.  than the standard for the current in the current in the standard for the current in the sta	year and two subset	n and whether contributions are ongoing squent fiscal years.	

# 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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#### S6. Long-term Commitments

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

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

	¹Include multiy ear commitme	ents, multiyear d	lebt agreements, and new programs or contracts the	at result in long-term obligations.				
S6A I	Identification of the County	Office's Long-	term Commitments					
			6A) data exist, long-term commitment data will be	extracted and it will only be neces	any to elick the	appropriate button for	Itom 1h Extracted data may be	overwritten to undate long-term
			t Interim data exist, click the appropriate buttons f				Trem 10. Extracted data may be	overwhiten to update long-term
	a. Does your county office and 2 and sections S6B and		multiyear) commitments? (If No, skip items 1b			Yes		
	b, If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?			'		N-		
2.	interim projections?  If Yes to Item 1a, list (or update) all new and existing multilyear commitments and required annual debt service amounts. Do					No n commitments for po	stemployment benefits other than	pensions (OPEB); OPEB is
	disclosed in Item S7A.							
		# of Years		SACS Fund and Object Cod	des Used For:			Principal Balance
	Type of Commitment	Remaining	Funding Sources (Reve	enues)		Debt Service (E)	(penditures)	as of July 1, 2023
Lease	s	16	01-0000					6,840,000
Certifi	icates of Participation							
Gener	al Obligation Bonds		- Andrews and the second secon					
	Early Retirement Program							
	School Building Loans							
	ensated Absences	1	-					747,377
					L			
Other	Long-term Commitments (do	not include OPE	B):			***************************************		
	TOTAL:							7,587,377
	TOTAL:							1,561,511
			Prior Year	Current Year		1st S	Subsequent Year	2nd Subsequent Year
			(2022-23)	(2023-24)			(2024-25)	(2025-26)
			Annual Payment	Annual Payment		An	nual Payment	Annual Payment
	Type of Commitment (contin	mod).	(P & I)	(P & I)		7 111	(P & I)	(P & I)
Lease		idea).	(1 (4 ))	(, (, )			(, (, )	(1 (4 1)
	cates of Participation		572,362		573,788		576,088	576,028
	al Obligation Bonds			***************************************		1		
	Early Retirement Program					1		
	School Building Loans		,					
	ensated Absences							
	Long-term Commitments (cor	ntinued):				1		
Other	Long-term Communents (cor	itiliaea).				1		
	4							
						ļ		
								·
		Total Annual Payments:	572,362		573,788		576,088	576,028

Has total annual payment increased over prior year (2022-23)

Yes

Yes

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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66B. Comparison of the County Office's Annual Payments to Prior Year Annual Payment							
ATA ENTRY: Enter an explanation if Yes.							
1a. Yes - Annual payments for	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	e Yes or No button in Item 1; if Yes, an explanation is required in Item 2.						
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 no	t 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)							

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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#### S7. Unfunded Liabilities

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

A ENTRY: OF	ick the appropriate button(s) for items 1a-1c, as applicable. First Interim data that e	exist (Form 01CS) Item \$74) will be	extracted otherwise enter First Interim	and Second Interim data in its
IA ENTRY: CII	ck the appropriate button(s) for items (a-10, as applicable, First Interim data that e	exist (Form 0103), Item 37A) will b	e extracted, otherwise, enter First filterin	r and Second Interim data in ite
	our county office provide postemployment benefits other than DPEBJ? (If No, skip items 1b-4)			
pensions (C	SPEB)? (If No, skip items 10-4)	Yes		
b. If Yes to	b Item 1a, have there been changes since first interim in OPEB			
liabilities?	•	Yes		
			1	
c. If Yes to contribution	o Item 1a, havie there been changes since first interim in OPEB ns?			
		No		
			<b>5</b>	
OPEB Liabi	lilition		First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OP			12,213,449.00	7,320,648.00
	an(s) fiduciary net position (if applicable)		467,371.00	639,393.00
c. Total/Ne	t OPEB liability (Line 2a minus Line 2b)		11,746,078.00	6,681,255.00
	OPEB liability based on the county office's estimate or an actuarial valuation?		Actuarial	Actuarial
e. If based	on an actuarial valuation, indicate the measurement date of the OPEB valuation		Jun 30, 2022	Jun 30, 2023
OPEB Cont	tributions			
			First Interim	
a. OPEB ac	ctuarially determined contribution (ADC) if available, per actuarial valuation or Alter	rnative Measurement Method	(Form 01CSI, Item S7A)	Second Interim
Current Ye	ar (2023-24)		921,995.00	538,011,00
1st Subseq	quent Year (2024-25)		921,995.00	538,011.00
2nd Subsec	quent Year (2025-26)		921,995.00	538,011.00
b. OPEB ar 3752)	mount contributed (for this purpose, include premiums paid to a self-insurance fund	d) (Funds 01-70, objects 3701-		
Current Ye	ar (2023-24)		1,005,347.00	993,804.00
1st Subseq	uent Year (2024-25)		1,005,347.00	993,804.00
nd Subsec	quent Year (2025-26)		1,005,347.00	993,804.00
c Cost of	OPEB benefits (equivalent of "pay-as-you-go" amount)			
	ar (2023-24)		781,730.00	602,162.00
1st Subseq	uent Year (2024-25)		806,393.00	624,118.00
2nd Subsec	quent Year (2025-26)		750,101.00	614,024.00
	of retirees receiving OPEB benefits		5400	45.00
	ar (2023-24) juent Year (2024-25)		54.00	45.00 45.00
	quent Year (2025-26)		54.00	45.00
			54,00	45,00
Comments	:			

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

S7B	57B. Identification of the County Office's Unfunded Liability for Self-insurance Programs							
DAT	DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.							
1	a. Does your county office op	perate any self-insurance programs						
		n, employee health and welfare, or property PEB, which is covered in Section S7A) (If No,	Ng					
	b. If Yes to item 1a, have the insurance liabilities?	re been changes since first interim in self-	n/a					
	c. If Yes to item 1a, have the insurance contributions?	re been changes since first interim in self-						
			n/a					
				First Interim				
2	Self-Insurance Liabilities			(Form 01CSI, Item S7B)	Second Interim			
_	a, Accrued liability for self-insi	urance programs				7		
	b. Unfunded liability for self-in	nsurance programs				1		
					4	_		
3	Self-Insurance Contributions			First Interim				
	a. Required contribution (fundi	ng) for self-insurance programs		(Form 01CSI, Item S7B)	) Second Interim	7		
	Current Year (2023-24)							
	1st Subsequent Year (2024-25	i)						
	2nd Subsequent Year (2025-26	6)						
	b. Amount contributed (funded	I) for self-insurance programs						
	Current Year (2023-24)	,				7		
	1st Subsequent Year (2024-25	5)						
	2nd Subsequent Year (2025-26					_		
				L				
4	Comments:							
		The Merced County Office of Education is a member of the Mercis insured for excess cost.	ced County Schools Insurance Gro	oup (MCSIG) JPA. MCOE is on	ly liable for annual premiums of the worl	kers compensation JPA, The JPA		

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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#### S8. Status of Labor Agreements

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

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

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

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

S8A.	Cost Analysis of County Of	ffice's Labor Ag	greements - Certificated (Non-man	agement) Em	ployees				
DATA	ENTRY: Click the appropriate	e Yes or No butt	ton for "Status of Certificated Labor	Agreements a	s of the Previous Reporting Period.	" There are no e	xtractions in this sec	tion.	
	s of Certificated Labor Agre	ons settled as of If Yes, comple	he Previous Reporting Period  f first interim projections?  ete number of FTEs, then skip to see  with section S8A.	ction S8B.			Yes		
Certif	ficated (Non-management) S	Salary and Bene	efit Negotiations Prior Year (2nd Interim	1)	Current Year		1st	Subsequent Year	2nd Subsequent Year
			(2022-23)	.,	(2023-24)		101	(2024-25)	(2025-26)
	per of certificated (non-manag equivalent (FTE) positions	ement) full-		234.0		232.0		236.0	236.0
1a.	Have any calany and benefi	t negotiations be	een settled since first interim project	ions?	ı				
ıa,	Trave any salary and benefit		e corresponding public disclosure do		not been filed with the CBE,		n/a		
		If No, complete	e questions 5 and 6.						
1b.	Are any salary and benefit r		unsettled? ete questions 5 and 6.				No		
Negot	iations Settled Since First Inte	erim Projections							
2.	Per Government Code Secti	on 3547.5(a), da	ate of public disclosure board meetin	g:					
3.	Period covered by the agree	ment:	Begin Date:		V-2-0		End Date:		
4.	Salary settlement:				Current Year		1st	Subsequent Year	2nd Subsequent Year
					(2023-24)			(2024-25)	(2025-26)
	Is the cost of salary settlem	ent included in t	he interim and multiy ear projections	(MYPs)?					
			One Year Agreement						
		Total cost of sa	alary settlement						
		% change in sa	alary schedule from prior year						
			or						
		Total cost of sa	Multiyear Agreement alary settlement		<u> </u>		<u> </u>		
			alary schedule from prior year (may	enter text,					
		Identify the so	eurce of funding that will be used to	support multiy	ear salary commitments:				
Negot	iations Not Settled	L							
5.	Cost of a one percent increa	se in salary and	statutory benefits						
					Current Year (2023-24)		1st	Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6.	Amount included for any ten	tative salary sch	hedule increases						
Certif	ficated (Non-management) H	lealth and Welf	fare (H&W) Benefits		Current Year (2023-24)		1st	Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit of	hanges included	in the interim and MYPs?						
2.	Total cost of H&W benefits								M. 200
3.	Percent of H&W cost paid b	y employer							
4.	Percent projected change in	H&W cost over	prior y ear						

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections		_	
Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
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	1st Subsequent Year	2nd Subsequent Year
Certificated (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
Are savings from attrition included in the interim and MYPs?			
<ol><li>Are additional H&amp;W benefits for those laid-off or retired employees included in the interim and MYPs?</li></ol>			
Certificated (Non-management) - Other List other significant contract changes that have occurred since first interim projections and the cost	impact of each change (i.e., class size, hours of e	mployment, leave of absence, bonuses, etc.):	
		AND THE PROPERTY OF THE PROPER	

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSi E82YG6S3JD(2023-24)

S8B	. Cost Analysis of County Of	fice's Labor Ag	reements - Classified (Non-manag	gement) Empl	loyees				
DAT	A ENTRY: Click the appropriate	Yes or No butto	on for "Status of Classified Labor Aç	greements as	of the Previous Reporting Period."	There are no ext	ractions in this secti	on.	
	us of Classified Labor Agree								
		If Yes, complete	te number of FTEs, then skip to sec	tion S8C.		,	Yes		
		If No, continue	with section S8B.						
Clas	sified (Non-management) Sal	lary and Benefit	t Negatiations						
Olas	Silica (itoli-management) oa	ialy una Denem	Prior Year (2nd Interim)	)	Current Year		1st	Subsequent Year	2nd Subsequent Year
			(2022-23)		(2023-24)			(2024-25)	(2025-26)
Num posit	ber of classified (non-managen tions	nent) FTE		585.0		621.0		621.0	621.0
1a.	Have any salary and benefit	t negotiations be	en settled since first interim projection	ons?					
		-	corresponding public disclosure doc		not been filed with the CDE,		n/a		
		If No, complete	e questions 5 and 6.		·				
1h.	Are any salary and benefit n	egotiations still u	insettled?		ĺ				
	,,		te questions 5 and 6.				No		
					ı				
	otiations Settled Since First Inte				,			ı	
2.	Per Government Code Section	on 3547.5(a), dat	te of public disclosure board meeting	j:			····		
3.	Period covered by the agree	ment:	Begin Date:				End Date:		1
			- L						
4.	Salary settlement:				Current Year		1st	Subsequent Year	2nd Subsequent Year
					(2023-24)	1		(2024-25)	(2025-26)
	Is the cost of salary settlem	ent included in th	he interim and multiy ear projections	(MYPs)?					
			One Year Agreement			1			T
		Total cost of sa	lary settlement						
		70 Change in Su	or						
			Multiyear Agreement						
		Total cost of sa	alary settlement				-		
			lary schedule from prior year (may	enter text,			-		
		such as "Reope	ener")					<u>.                                    </u>	
		Identify the sou	urce of funding that will be used to s	upport multiy	ear salary commitments:				
	'								
	otiations Not Settled				Γ				
5.	Cost of a one percent increa	se in salary and	statutory benefits						
					Current Year		1st	Subsequent Year	2nd Subsequent Year
					(2023-24)			(2024-25)	(2025-26)
6.	Amount included for any tent	tative salary sch	nedule increases						
					Current Veer		104	Cuba aguant Vaar	2nd Cubacquent Voca
Clas	sified (Non-management) He	alth and Welfar	e (H&W) Renefits		Current Year (2023-24)		TSI	Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Olas	Since (Non-management) no	anti una mena	c (marry bonomic		(2020 2-1)			(2021 20)	(2020 20)
1.	Are costs of H&W benefit ch	nanges included i	in the interim and MYPs?						
2.	Total cost of H&W benefits								
3.	Percent of H&W cost paid by								ļ
4.	Percent projected change in	H&W cost over	prior y ear						<u> L</u>
Clas	sified (Non-management) Pri	or Year Settlem	ents Negotiated Since First Interi	m					
Are a	any new costs negotiated since		jections for prior year settlements in						
the in	nterim?	Jackedari te di 1	intoring and MAY Do						<u> </u>
	If Yes, amount of new costs  If Yes, explain the nature of		ancian and wit PS						
	, co, explain the hattle of	00313.							

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

	Current Year	ist Subsequent Year	zna Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2023-24)	(2024-25)	(2025-26)
<ol> <li>Are step &amp; column adjustments included in the interim and MYPs?</li> </ol>			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			
	Current Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Attrition (layoffs and retirements)	(2023-24)	(2024-25)	(2025-26)
<ol> <li>Are savings from attrition included in the interim and MYPs?</li> </ol>			
Are additional H&W benefits for those laid-off or retired employees included in the interia and MYPs?	m		·
Classified (Non-management) - Other			
List other significant contract changes that have occurred since first interim and the cost impact	ct of each (i.e., hours of employment, leave of absen	ice, bonuses, etc.):	
- A CAMPAGE TO A COLOR			
CANADA MANAGA PARA PARA PARA PARA PARA PARA PARA P			

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

24 10249 0000000 Form 01CSI E82YG6S3JD(2023-24)

S8C. Cost Analysis of County Office's Labor Agreements - Ma	nagement/Supervisor/Confident	tial Employees				
DATA ENTRY: Click the appropriate Yes or No button for "Status of	of Management/Supervisor/Confide	ential Labor Agreements as of the F	³revious Reportii	ng Period." There are	no extractions in this section.	****
Status of Management/Supervisor/Confidential Labor Agreem		ng Period	F		1	
Were all managerial/confidential labor negotiations settled as of fire	st interim projections?					
If Yes or n/a, complete number of FTEs, then skip to S9.				n/a		
If No, continue with section S8C.						
Management/Supervisor/Confidential Salary and Benefit Nego	otiations					
Pr	rior Year (2nd Interim)	Current Year		1st	Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)			(2024-25)	(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	a first interim projections?					
	public disclosure documents have	not been filed with the CDE	<u> </u>		1	
complete question 2.	public disclosure documents have	not been filed with the CDE,		n/a		
			L			
If No, complete questions 3 a	nd 4.					
1b. Are any salary and benefit negotiations still unsettled?				n/a		
If Yes, complete questions 3	and 4.					
Negotiations Settled Since First Interim Projections						
2. Salary settlement:		Current Year		1st	Subsequent Year	2nd Subsequent Year
		(2023-24)			(2024-25)	(2025-26)
Is the cost of salary settlement included in the interim and it	multiy ear projections (MYPs)?					
Total cost of salary settlemen	t					
Change in salary schedule fro						
such as "Reopener")						
Negotiations Not Settled				1		
<ol><li>Cost of a one percent increase in salary and statutory bene</li></ol>	fits			]		
		O		4	0	0-d 0-h
		Current Year		151	Subsequent Year	2nd Subsequent Year
A	_	(2023-24)			(2024-25)	(2025-26)
Amount included for any tentative salary schedule increase	ş			L	anas	
Management/Supervisor/Confidential		Current Year		1st	Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits		(2023-24)			(2024-25)	(2025-26)
		[		[	, -,	V/
1. Are costs of H&W benefit changes included in the interim a	nd 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		Budget Year		1st	Subsequent Year	2nd Subsequent Year
Step and Column Adjustments		(2023-24)			(2024-25)	(2025-26)
Are step & column adjustments included in the interm and M	YPs?					
Cost of step & column adjustments						
3. Percent change in step & column over prior year				<u> </u>		
Management/Supervisor/Confidents		O		4.4	Subsequent Veer	2nd Cubancuset Vess
Management/Supervisor/Confidential		Current Year		1st	Subsequent Year	2nd Subsequent Year
Other Benefits (mileage, bonuses, etc.)		(2023-24)		r	(2024-25)	(2025-26)
Are costs of other benefits included in the interim and MYPs	37					
Total cost of other benefits					10-10-16-16-16-16-16-16-16-16-16-16-16-16-16-	~

3. Percent change in cost of other benefits over prior year

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negativ	e Ending Fund Balances		
DATA ENTRY: Click the appropriate button in Item	1. If Yes, enter data in Item 2 and provide the reports	referenced in Item 1.	
1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	No	
2.	report for each fund.	number, that is projected to have a negative ending f	hanges in fund balance (e.g., an interim fund report) and a multiy ear projection fund balance for the current fiscal year. Provide reasons for the negative

#### 2023-24 Second Interim County School Service Fund County Office of Education Criteria and Standards Review

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ADD	ITIONAL FISCAL INDICATO	DRS		
	ollowing fiscal indicators are clional review.	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 review	wing agency to the need for
DATA	ENTRY: Click the appropriat	e Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.		
A1.		ow that the county office will end the current fiscal year with a negative cash balance in the county school service 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	
А3.	Is the County Operations G	rant ADA decreasing in both the prior and current fiscal years?	No	
A4.	Are new charter schools ope	pratting in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No	
A5.		ted into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result expected to exceed the projected state funded cost-of-living adjustment?	No	
A6.	Does the county office prov	vide uncapped (100% employer paid) health benefits for current or retired employees?	No	
A7.	Does the county office hav	e 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	n providing comments for addi	itional fiscal indicators, please include the item number applicable to each comment.		
	Comments: (optional)			

End of County Office Second Interim Criteria and Standards Review

# SACS Web System - SACS V8

3/11/2024 9:55:17 AM

24-10249-0000000

Second 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** - <u>Warning/Warning</u> with <u>Calculation</u> (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** 

Α	^	$\sim$	$\sim$		MI	т
м	v	u	u	u	17	1

whole is balanced.

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 whole is balanced.	n a negative and positiv	e value of equal va	lue. The resource as a
01-3182-1-0000-0000-9791	3182	9791	(\$88,774.58)
Explanation: Department use of PY resulted in whole is balanced.	n a negative and positiv	e value of equal va	lue. The resource as a
01-4124-0-0000-0000-9791	4124	9791	\$179.33
Explanation: Department use of PY resulted in whole is balanced.	n a negative and positiv	e value of equal va	lue. The resource as a
01-4124-5-0000-0000-9791	4124	9791	(\$179.33)
Explanation: Department use of PY resulted in	n a negative and positiv	e value of equal va	

#### **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	(\$3,119,961.00)

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)

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

**Exception** 

FUND	RESOURCE	OBJECT	VALUE	
01	6536	8590		(\$677,796.90)
Explanation	n: Unspent funds were paid b	pack to CDE through the Janu	uary 2024 apportionmen	t.
01	6537	8590		(\$121,463.96)
Explanation	n: Unspent funds were paid b	pack to CDE through the Janu	ary 2024 apportionmen	t.

SACS Web System - SACS V8 24-10249-000000 - Merced County Office of Education - Second Interim - Projected Totals 2023-24 3/11/2024 9:55:17 AM

**REV-POSITIVE** - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

**Exception** 

FUND	RESOURCE	VALUE
01	6536	(\$677,796.
Explanation:	Unspent funds were paid back to C	DE through the January 2024 apportionment.
01	6537	(\$121,463.
		عربي) DE through the January 2024 apportionment