MERCED COUNTY
Office of Education
NURTURE • SERVE • LEAD

# *2nd Interim Budget*

# *Fiscal Year 2024-2025*


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


***Public Hearing***
***March 17, 2025***

# Merced County
# Board of Education

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

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2024-25 2nd Interim Budget Report
Fiscal Year July 1, 2024 – June 30, 2025
Public Hearing March 17, 2025

# 2024-2025 2nd Interim

Merced County Office of Education
March 17, 2025
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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 2024-25 Second Interim Report

On January 10, 2025, Governor Gavin Newson submitted his 2025-26 California State Budget proposal. In his message to the California Legislature, the Governor stated, "It's my mission in the remaining years to build on California's success and protect the economic foundation we've created. We have expanded and improved our education system, from adding transitional kindergarten to building an apprenticeship program for hundreds of thousands of new workers in good-paying jobs. As with every year, this January budget reflects a point-in-time assessment of the state's finances and the priorities of my Administration."

The proposal assumes a stable economy for 2025-26 and budget documents note robust growth, cooling inflation, and slowing job growth. Uncertainty about federal policy is noted as the most immediate risk to the economic forecast as well as, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families and potential federal policy. The proposal emphasizes fiscal stability and strategic investments to enhance the state's future.

The Governor's Budget proposal recognizes a surplus of $16.5 billion more General Fund revenue over the three-year budget window (2023-24, 2024-25, and 2025-26) than projected in the 2024 Budget Act. The increases are due primarily to higher than expected Personal Income Tax, Corporation Tax, and the Pooled Money Investment interest forecasts.

### Below are some major funding and policy components of the Governor's 2025-26 Proposed State Budget:

#### Budget Reserves and Balanced Solutions

The Governor's Budget maintains a planned $7.1 billion withdrawal from the state's Budget Stabilization Account (BSA), which was included in the 2024-25 Enacted Budget. Additionally, the Governor is proposing significant changes to the rules governing the BSA. He proposes increasing the cap on annual deposits into the BSA from 10% to 20% of General Fund revenues and to exempt deposits from being included in the calculation of the state Appropriations Limit (or

spending limit). The proposal includes total reserve balances of approximately $17 billion at the end of 2025-26.

**Proposition 98 (Prop. 98)**: Prop. 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). For 2024-25, the Prop. 98 guarantee is exceptionally sensitive to revenue changes and would increase or decrease nearly dollar for dollar with higher or lower state revenue. The Governor's proposal estimates the Prop. 98 guarantee for 2025-26 at $118.9 billion, an increase of approximately $3.6 billion relative to the 2024-25 enacted budget. The revised estimates over the three-year budget window (2023-24, 2024-25, and 2025-26) compared with the 2024-25 enacted budget level, is a $3.9 billion increase in 2024-25 and a $3.6 billion increase in 2025-26. The proposed budget contains no changes to overall funding in 2023-24 because the state suspended the Prop.98 guarantee for that year.

**Cost of Living Adjustment (COLA)**: The proposal includes a 2.43% statutory COLA to the Local Control Funding Formula (LCFF), as well as a 2.43% COLA to special education and other programs outside the LCFF. The projected 2026-27 COLA is 3.52%

**Local Control Funding Formula (LCFF):** The 2.43% COLA to the LCFF combined with population growth adjustments, will result in an increase of approximately $2.5 billion to the LCFF.

**Special Education:** The 2025-26 budget proposal includes a 2.43% COLA for special education funding, mirroring the administration's priority to address the achievement gap for children with disabilities.

**Early Childhood Education**: Full implementation of transitional kindergarten (TK) is expected in 2025-26. TK eligibility is expanded to all four-year-olds who turn four by September 1 of the school year. Full implementation of TK also includes a new requirement to lower the average student-to-adult ratio from 12:1 to 10:1 in all TK classrooms. The proposal includes an additional ongoing investment of $1.5 billion to support the lower TK ratio.

**Facilities Funding:** Proposition 2-The Kindergarten through Grade 12 Schools and Local Community College Public Education Facilities Modernization, Repair, and Safety Bond Act of 2024 was approved during the November 2024 General

Election. Proposition 2 includes $8.5 billion in funding for school facilities projects through the School Facility Program for TK-12 and $1.5 billion for community colleges.

**Federal Revenue:** The Secretary of the Education Department (ED) stated that educational programs, such as Title I funds for low-income schools, Pell Grants, and support for students with disabilities, would not be eliminated. However, in a memo sent to ED staffers on March 4, 2025, titled "Our Department's Final Mission," the Secretary shared her vision to "restore the rightful role of state oversight in education," which "will profoundly impact staff, budgets, and agency operations" of the ED. The memo calls the coming changes to the ED an "historic overhaul of a federal agency" that will "remove red tape and bureaucratic barriers" for parents, teachers, and local communities.

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 2024-25 budget, the following adjustments were made:**

- Operating funds revenues were adjusted upward by $6.8 million, and expenditures were adjusted upward by $6.6 million. Most of the changes in revenue are related to adjustments due to ADA increases, contributions for facility projects, as well as adjustments due to additional grant award notices. Corresponding expenditure increases are primarily related to a one-time construction project and additional Special Education contracts.

- Merced County Office of Education will receive Differentiated Assistance funding of $1.733 million, an increase of $66.6 thousand. $1.7 million is budgeted to be expended in 2024-25, increasing the reserve for future support of districts to $1.5 million.

- In 2018-19, the MCOE entered into an $8 million COPs debt agreement spanning a 20-year repayment period. The 2024-25 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 2024-25 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.

- The MCOE has reached a tentative three-year agreement with the California School Employees Association (CSEA), which represents classified staff, for 2024-25, 2025-26 and 2026-27.

- Contract negotiations between MCOE and Merced County Office Teachers Association (MCOTA), which represent certificated staff, are settled for 2024-25.

- The MCOE has adjusted program revenues and expenditures based on the latest information as of January 31, 2025. The main sources we relied on for interpretation of the 2024-2025 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 2024-2025**

3/3/2025

**Operating Funds 01, 04, 09, 11, 12**

| | Beg Balance | Revenue | Expense | End Balance |
|---|---|---|---|---|
| **BOARD & SUPERINTENDANT** | | | | |
| Board & Superintendent | - | 913,458 | 913,458 | - |
| Communication Dept & Other | 167,211 | 1,231,233 | 1,392,452 | 5,992 |
| **TOTAL** | **167,211** | **2,144,691** | **2,305,910** | **5,992** |
| **BUSINESS SERVICES & HR** | | | | |
| Internal Support | - | 920,656 | 14,912,650 | |
| -Indirect Charges | - | - | (13,991,994) | |
| Maintenance & Operations | 627,694 | 1,941,574 | 9,689,124 | |
| -M & O Allocations | - | - | (7,131,937) | 12,081 |
| District Business Services | - | 4,889,141 | 4,889,141 | - |
| MCOE Other & Debt Service | 10,710,996 | 5,836,605 | 9,574,838 | 6,984,845 |
| **TOTAL** | **11,338,691** | **13,587,976** | **17,941,822** | **6,984,845** |
| **EDUCATIONAL SERVICES** | | | | |
| Adult Education | 288,526 | 1,096,712 | 1,162,355 | 222,883 |
| After School Program ASES | 275,703 | 6,688,764 | 6,699,322 | 265,145 |
| Charter Schools | 1,801,013 | 8,325,109 | 8,924,348 | 1,201,774 |
| College & Career/ROP | 2,130,997 | 7,299,688 | 8,026,013 | 1,404,672 |
| Continuous Improvement | 168,968 | 5,807,386 | 5,839,285 | 137,069 |
| Differentiated Assistance | 1,510,725 | 22,649 | - | 1,533,374 |
| ES Other Grants & Contracts | 418,406 | 751,087 | 888,857 | 280,636 |
| Juvenile Court & Community Schools | 10,035,880 | 14,167,478 | 13,590,265 | 10,613,093 |
| Migrant Services | 301,084 | 9,525,540 | 9,818,127 | 8,497 |
| Outdoor School | 1,182,276 | 1,831,000 | 2,175,524 | 837,753 |
| Strategic Systems IDR | 1,869,231 | 2,782,842 | 4,586,517 | 65,556 |
| Leadership and Systems | 791,987 | 1,935,767 | 2,062,827 | 664,927 |
| District Support Services | 576,433 | 3,365,586 | 2,372,257 | 1,569,762 |
| **TOTAL** | **21,351,228** | **63,599,608** | **66,145,696** | **18,805,140** |
| **SPECIAL EDUCATION** | | | | |
| Special Education | 9,150,044 | 46,934,846 | 52,957,189 | 3,127,701 |
| SELPA | - | 1,130,255 | 1,110,284 | 19,971 |
| Transportation | - | 7,909,900 | 7,909,900 | - |
| Infant | 991,633 | 5,364,578 | 5,466,401 | 889,810 |
| Mental Health | 603,209 | 1,916,560 | 1,916,560 | 603,209 |
| Sp Ed Other Grants & Contracts | 5,078,315 | 4,433,318 | 4,417,674 | 5,093,959 |
| **TOTAL** | **15,823,201** | **67,689,457** | **73,778,008** | **9,734,651** |
| **EARLY EDUCATION** | | | | |
| EESP | 9,204,220 | 42,494,177 | 43,029,920 | 8,668,477 |
| Family Resource Center | 103,934 | 461,093 | 456,093 | 108,934 |
| Head Start | 101,617 | 24,290,842 | 24,293,221 | 99,238 |
| **TOTAL** | **9,409,771** | **67,246,112** | **67,779,234** | **8,876,649** |
| | | | | |
| **TOTAL MCOE** | **58,090,101** | **214,267,844** | **227,950,669** | **44,407,276** |

# Merced County Office of Education
# Multi-Year Projection Assumptions
# 2024-2025 2nd Interim Budget

**LCFF SOURCES** **Objects 8010-8099**

2024-25 = LCFF Funding Model
2025-26 = LCFF Funding Model COLA 2.43%
2026-27 = LCFF Funding Model COLA 3.52%

**FEDERAL REVENUES** **Objects 8100-8299**

2024-25 = Budget
2025-26 = Adjusted for one-time Revenues
2026-27 = No Change

**OTHER STATE REVENUES** **Objects 8300-8599**

2024-25 = Budget
2025-26 = Adjusted for one-time Revenues
2026-27 = No Change

**OTHER LOCAL REVENUES and FINANCING SOURCES** **Objects 8600-8799**

2024-25 = Budget
2025-26 = Adjusted for one-time Revenues
2026-27 = No Change

**CERTIFICATED SALARIES** **Objects 1000-1999**

2024-25 = Budget
2025-26 = 1.6% Increase in step and column and changes through attrition
2026-27 = 1.6% Increase in step and column and changes through attrition

**CLASSIFIED SALARIES** **Objects 2000-2999**

2024-25 = Budget
2025-26 = 1.6% Increase in step and column and changes through attrition
2026-27 = 1.6% Increase in step and column and changes through attrition

**EMPLOYEE BENEFITS** **Objects 3000-3999**

Employee benefit cost are based on changes in salaries
2024-25 = PERS 27.05% ; STRS 19.10%
2025-26 = PERS 27.40% ; STRS 19.10%
2026-27 = PERS 27.50% ; STRS 19.10%

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

2024-25 = Budget
2025-26 = CPI 2.92% - Adjusted for one-time expenses
2026-27 = CPI 2.70% - Adjusted for one-time expenses

**SERVICES, OTHER OPERATING EXPENSES** **Objects 5000-5999**

2024-25 = Budget, 2.85% CPI
2025-26 = CPI 2.92% - Adjusted for one-time expenses
2026-27 = CPI 2.70% - Adjusted for one-time expenses

**CAPITAL OUTLAY** **Objects 6000-6599**

Planned expenditures

**OTHER OUTGO/DIRECT and INDIRECT COSTS Objects 7300-7399**

2024-25 = Budget
2025-26 = Adjusted for COP debt payment
2026-27 = Adjusted for COP debt payment

*Percentages based on information from SSC's (School Services of California) Financial Projection Dartboard, version: Governor's 2025-26 Budget, January 21, 2025*

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: 2024-25 Original Budget | 2024-25 Board Approved Operating Budget | 2024-25 Actuals to Date | 2024-25 Projected Totals |
|---|---|---|---|---|---|
| 01I | General Fund/County School Service Fund | GS | GS | GS | GS |
| 08I | Student Activity Special Revenue Fund | | | | |
| 09I | Charter Schools Special Revenue Fund | G | G | G | G |
| 10I | Special Education Pass-Through Fund | G | G | G | G |
| 11I | Adult Education Fund | G | G | G | G |
| 12I | Child Development Fund | G | G | G | G |
| 13I | Cafeteria Special Revenue Fund | | | | |
| 14I | Deferred Maintenance Fund | | | | |
| 15I | Pupil Transportation Equipment Fund | | | | |
| 16I | Forest Reserve Fund | | | | |
| 17I | Special Reserve Fund for Other Than Capital Outlay Projects | G | G | G | G |
| 18I | School Bus Emissions Reduction Fund | | | | |
| 19I | Foundation Special Revenue Fund | | | | |
| 20I | Special Reserve Fund for Postemployment Benefits | G | G | G | G |
| 21I | Building Fund | | | | |
| 25I | Capital Facilities Fund | | | | |
| 30I | State School Building Lease-Purchase Fund | | | | |
| 35I | County School Facilities Fund | G | G | G | G |
| 40I | Special Reserve Fund for Capital Outlay Projects | | | | |
| 53I | Tax Override Fund | | | | |
| 56I | Debt Service Fund | | | | |
| 57I | Foundation Permanent Fund | | | | |
| 61I | Cafeteria Enterprise Fund | | | | |
| 62I | Charter Schools Enterprise Fund | | | | |
| 63I | Other Enterprise Fund | | | | |
| 66I | Warehouse Revolving Fund | | | | |
| 67I | Self-Insurance Fund | | | | |
| 71I | Retiree Benefit Fund | | | | |
| 73I | Foundation Private-Purpose Trust Fund | | | | |
| 76I | Warrant/Pass-Through Fund | | | | |
| 95I | Student Body Fund | | | | |
| AI | Average Daily Attendance | S | S | | S |
| CASH | Cashflow Worksheet | | | | S |
| CI | Interim Certification | | | | |
| ESMOE | Every Student Succeeds Act Maintenance of Effort | | | | G |
| ICR | Indirect Cost Rate Worksheet | | | | |
| MYPI | Multiyear Projections - General Fund | | | | GS |
| SIAI | Summary of Interfund Activities - Projected Year Totals | | | | 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) LCFF Sources | | 8010-8099 | 23,967,840.00 | 24,312,562.00 | 18,510,352.28 | 24,382,027.00 | 69,465.00 | 0.3% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 4,316,879.00 | 6,743,625.00 | 4,740,262.27 | 6,927,512.00 | 183,887.00 | 2.7% |
| 4) Other Local Revenue | | 8600-8799 | 12,527,686.12 | 13,033,368.12 | 5,538,223.51 | 13,413,684.12 | 380,316.00 | 2.9% |
| 5) TOTAL, REVENUES | | | 40,812,405.12 | 44,089,555.12 | 28,788,838.06 | 44,723,223.12 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 8,402,946.00 | 8,941,372.00 | 5,582,340.04 | 8,963,647.00 | (22,275.00) | -0.2% |
| 2) Classified Salaries | | 2000-2999 | 13,883,671.00 | 14,276,051.00 | 9,022,298.64 | 13,973,754.00 | 302,297.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 11,113,197.00 | 11,692,221.00 | 6,981,651.49 | 11,583,420.00 | 108,801.00 | 0.9% |
| 4) Books and Supplies | | 4000-4999 | 2,218,078.00 | 2,865,623.00 | 1,302,927.98 | 2,803,312.00 | 62,311.00 | 2.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,355,205.94 | 13,639,647.48 | 10,348,939.27 | 13,943,880.06 | (304,232.58) | -2.2% |
| 6) Capital Outlay | | 6000-6999 | 1,004,413.00 | 1,674,844.00 | 708,142.69 | 2,997,219.00 | (1,322,375.00) | -79.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 0.00 | 0.00 | 0.00 | 325,000.00 | (325,000.00) | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (10,843,052.60) | (11,879,789.92) | (349,151.63) | (11,834,122.21) | (45,667.71) | 0.4% |
| 9) TOTAL, EXPENDITURES | | | 37,134,458.34 | 41,209,968.56 | 33,597,148.48 | 42,756,109.85 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 3,677,946.78 | 2,879,586.56 | (4,808,310.42) | 1,967,113.27 | | |
| **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 | (5,000,943.00) | (4,700,458.00) | (57,405.00) | (4,698,878.00) | 1,580.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,000,943.00) | (4,700,458.00) | (57,405.00) | (4,698,878.00) | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,322,996.22) | (1,820,871.44) | (4,865,715.42) | (2,731,764.73) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 14,165,104.14 | 19,616,750.69 | | 19,616,750.69 | 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) | | | 14,165,104.14 | 19,616,750.69 | | 19,616,750.69 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 14,165,104.14 | 19,616,750.69 | | 19,616,750.69 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,842,107.92 | 17,795,879.25 | | 16,884,985.96 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 25,940.00 | 25,940.00 | | 25,940.00 | | |
| Stores | | 9712 | 62,658.01 | 62,658.01 | | 62,658.01 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 10,130,807.47 | 14,812,473.31 | | 13,773,111.92 | | |
| Safety | 0000 | 9780 | *54,972.18* | | | | | |
| Charter Oversight | 0000 | 9780 | *56,091.44* | | | | | |
| Special Education | 0000 | 9780 | *29,648.53* | | | | | |
| Differentiated Assistance | 0000 | 9780 | *691,655.48* | | | | | |
| ROP/Career Technology | 0000 | 9780 | *540,846.95* | | | | | |
| Court/Community School Expense | 0000 | 9780 | *5,448,139.59* | | | | | |
| District Support Services | 0000 | 9780 | *690,322.42* | | | | | |
| Transportation | 0000 | 9780 | *466,796.58* | | | | | |
| Facilites | 0000 | 9780 | *400,000.00* | | | | | |
| Projected OPEB | 0000 | 9780 | *300,000.00* | | | | | |
| ADA Fluctuation | 0000 | 9780 | *211,432.82* | | | | | |
| SPED Futsal | 0000 | 9780 | *325,000.00* | | | | | |
| ITS Capital Expenditure | 0000 | 9780 | *185,248.05* | | | | | |
| Educational Services Expenses-Supplies | 1100 | 9780 | *327,703.89* | | | | | |
| Special Education Expenses-Supplies | 1100 | 9780 | *1,409.40* | | | | | |
| Alternative Education Expenses-Supplies | 1100 | 9780 | *401,540.14* | | | | | |
| Safety | 0000 | 9780 | | *133,482.61* | | | | |
| Differentiated Assistance | 0000 | 9780 | | *1,332,895.58* | | | | |
| ROP/Career Technology | 0000 | 9780 | | *592,838.08* | | | | |
| Court and Community School Expense | 0000 | 9780 | | *6,183,435.65* | | | | |
| District Support Services | 0000 | 9780 | | *2,911,439.67* | | | | |
| Special Education Expenses | 0000 | 9780 | | *5,786.11* | | | | |
| Transportation | 0000 | 9780 | | *1,130,877.89* | | | | |
| Facilities | 0000 | 9780 | | *310,350.00* | | | | |
| Projected OPEB | 0000 | 9780 | | *300,000.00* | | | | |
| ADA Fluctuation | 0000 | 9780 | | *53,151.56* | | | | |
| IT Firewall | 0000 | 9780 | | *750,000.00* | | | | |
| SPED Futsal | 0000 | 9780 | | *325,000.00* | | | | |
| Educational Services Expenses-Supplies | 1100 | 9780 | | *380,266.62* | | | | |
| Special Education Expenses-Supplies | 1100 | 9780 | | *1,409.40* | | | | |
| Alternative Education Expenses-Supplies | 1100 | 9780 | | *401,540.14* | | | | |
| Safety | 0000 | 9780 | | | | *133,482.61* | | |
| Differentiated Assistance | 0000 | 9780 | | | | *1,533,373.58* | | |
| ROP/Career Technology | 0000 | 9780 | | | | *527,631.08* | | |
| Court and Community School Expense | 0000 | 9780 | | | | *6,360,588.65* | | |
| District Support Services | 0000 | 9780 | | | | *2,239,048.38* | | |

| 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) |
|---|---|---|---|---|---|---|---|---|
| Special Education Expenses | 0000 | 9780 | | | | *290,165.11* | | |
| Transportation | 0000 | 9780 | | | | *700,306.89* | | |
| Projected OPEB | 0000 | 9780 | | | | *300,000.00* | | |
| ADA Fluctuation | 0000 | 9780 | | | | *155,299.46* | | |
| IT Firewall | 0000 | 9780 | | | | *750,000.00* | | |
| Educational Services Expenses-Supplies | 1100 | 9780 | | | | *380,266.62* | | |
| Special Education Expenses-Supplies | 1100 | 9780 | | | | *1,409.40* | | |
| Alternative Education Expenses-Supplies | 1100 | 9780 | | | | *401,540.14* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,622,702.44 | 2,894,807.93 | | 3,023,276.03 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 12,606,218.00 | 12,308,034.00 | 7,100,935.00 | 12,375,169.00 | 67,135.00 | 0.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 56,944.00 | 56,944.00 | 40,613.00 | 56,944.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 116,344.00 | 116,344.00 | 49,825.83 | 116,344.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 7.00 | 7.00 | 5.90 | 7.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 6,165.98 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 15,264,381.00 | 16,300,173.00 | 9,033,658.38 | 16,303,928.00 | 3,755.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,108,759.00 | 1,108,759.00 | 1,239,855.24 | 1,108,759.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 34,538.00 | 34,538.00 | 6,174.82 | 34,538.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 519,679.00 | 519,679.00 | 115,170.99 | 519,679.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 381,929.00 | 381,929.00 | 301,259.01 | 381,929.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 787,445.00 | 787,445.00 | 616,688.13 | 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) | | | | | | | | |
| 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 | | | 30,876,244.00 | 31,613,852.00 | 18,510,352.28 | 31,684,742.00 | 70,890.00 | 0.2% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 56,944.00 | 56,944.00 | 0.00 | 56,944.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (56,944.00) | (56,944.00) | 0.00 | (56,944.00) | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (6,908,404.00) | (7,301,290.00) | 0.00 | (7,302,715.00) | (1,425.00) | 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) |
|---|---|---|---|---|---|---|---|---|
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 23,967,840.00 | 24,312,562.00 | 18,510,352.28 | 24,382,027.00 | 69,465.00 | 0.3% |
| **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 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 115,400.00 | 115,400.00 | 145,901.00 | 115,400.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 228,524.00 | 255,270.00 | 116,457.77 | 255,270.00 | 0.00 | 0.0% |
| 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 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 3,972,955.00 | 6,372,955.00 | 4,477,903.50 | 6,556,842.00 | 183,887.00 | 2.9% |
| TOTAL, OTHER STATE REVENUE | | | 4,316,879.00 | 6,743,625.00 | 4,740,262.27 | 6,927,512.00 | 183,887.00 | 2.7% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 64,500.00 | 64,500.00 | 42,730.04 | 61,000.00 | (3,500.00) | -5.4% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | (3,945.00) | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 800,000.00 | 800,000.00 | 785,117.02 | 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 | 3,598,724.16 | 3,722,727.16 | 1,869,886.44 | 4,013,115.16 | 290,388.00 | 7.8% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 751,949.00 | 993,763.00 | 591,899.22 | 1,097,163.00 | 103,400.00 | 10.4% |
| 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 | | |
| All Other Local Revenue | | 8699 | 956,720.96 | 1,087,581.96 | 697,857.79 | 1,132,581.96 | 45,000.00 | 4.1% |
| Tuition | | 8710 | 6,355,792.00 | 6,364,796.00 | 1,554,678.00 | 6,309,824.00 | (54,972.00) | -0.9% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 12,527,686.12 | 13,033,368.12 | 5,538,223.51 | 13,413,684.12 | 380,316.00 | 2.9% |
| TOTAL, REVENUES | | | 40,812,405.12 | 44,089,555.12 | 28,788,838.06 | 44,723,223.12 | 633,668.00 | 1.4% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,727,760.00 | 2,827,310.00 | 1,667,732.23 | 2,907,693.00 | (80,383.00) | -2.8% |
| Certificated Pupil Support Salaries | | 1200 | 119,370.00 | 136,806.00 | 70,938.08 | 104,615.00 | 32,191.00 | 23.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,555,816.00 | 5,977,256.00 | 3,824,669.73 | 5,906,339.00 | 70,917.00 | 1.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 19,000.00 | 45,000.00 | (45,000.00) | New |
| TOTAL, CERTIFICATED SALARIES | | | 8,402,946.00 | 8,941,372.00 | 5,582,340.04 | 8,963,647.00 | (22,275.00) | -0.2% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 120,195.00 | 233,580.00 | 141,834.34 | 227,061.00 | 6,519.00 | 2.8% |
| Classified Support Salaries | | 2200 | 2,930,283.00 | 3,096,236.00 | 1,865,519.45 | 2,792,409.00 | 303,827.00 | 9.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,754,219.00 | 4,658,361.00 | 3,034,260.37 | 4,643,856.00 | 14,505.00 | 0.3% |
| Clerical, Technical and Office Salaries | | 2400 | 5,989,846.00 | 6,197,000.00 | 3,911,647.76 | 6,186,707.00 | 10,293.00 | 0.2% |
| Other Classified Salaries | | 2900 | 89,128.00 | 90,874.00 | 69,036.72 | 123,721.00 | (32,847.00) | -36.1% |
| TOTAL, CLASSIFIED SALARIES | | | 13,883,671.00 | 14,276,051.00 | 9,022,298.64 | 13,973,754.00 | 302,297.00 | 2.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 1,569,632.00 | 1,642,687.00 | 959,690.53 | 1,564,708.00 | 77,979.00 | 4.7% |
| PERS | | 3201-3202 | 3,710,078.00 | 3,892,508.00 | 2,506,944.88 | 3,905,977.00 | (13,469.00) | -0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,168,326.00 | 1,223,894.00 | 766,725.12 | 1,222,248.00 | 1,646.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 3,712,180.00 | 3,805,282.00 | 2,006,523.02 | 3,752,840.00 | 52,442.00 | 1.4% |
| Unemployment Insurance | | 3501-3502 | 11,140.00 | 11,409.00 | 20,125.00 | 25,192.00 | (13,783.00) | -120.8% |
| Workers' Compensation | | 3601-3602 | 676,373.00 | 835,637.00 | 531,712.62 | 832,353.00 | 3,284.00 | 0.4% |
| OPEB, Allocated | | 3701-3702 | 265,468.00 | 277,004.00 | 174,582.58 | 273,778.00 | 3,226.00 | 1.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 3,800.00 | 15,347.74 | 6,324.00 | (2,524.00) | -66.4% |
| TOTAL, EMPLOYEE BENEFITS | | | 11,113,197.00 | 11,692,221.00 | 6,981,651.49 | 11,583,420.00 | 108,801.00 | 0.9% |
| **BOOKS AND SUPPLIES** | | | | | | | | |

| 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 Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 28,610.00 | 46,260.00 | 21,432.19 | 43,760.00 | 2,500.00 | 5.4% |
| Materials and Supplies | | 4300 | 1,614,221.00 | 2,061,650.00 | 890,329.62 | 1,994,191.00 | 67,459.00 | 3.3% |
| Noncapitalized Equipment | | 4400 | 575,247.00 | 757,713.00 | 391,166.17 | 765,361.00 | (7,648.00) | -1.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,218,078.00 | 2,865,623.00 | 1,302,927.98 | 2,803,312.00 | 62,311.00 | 2.2% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 7,625,257.00 | 7,865,486.00 | 4,540,734.80 | 7,382,543.00 | 482,943.00 | 6.1% |
| Travel and Conferences | | 5200 | 360,464.00 | 468,919.00 | 234,641.54 | 522,935.00 | (54,016.00) | -11.5% |
| Dues and Memberships | | 5300 | 84,251.00 | 92,951.00 | 67,194.00 | 80,951.00 | 12,000.00 | 12.9% |
| Insurance | | 5400-5450 | 489,632.00 | 823,632.00 | 678,044.32 | 839,232.00 | (15,600.00) | -1.9% |
| Operations and Housekeeping Services | | 5500 | 1,174,243.00 | 1,589,626.00 | 1,066,300.26 | 1,571,126.00 | 18,500.00 | 1.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 779,032.00 | 851,191.00 | 672,142.44 | 973,603.58 | (122,412.58) | -14.4% |
| Transfers of Direct Costs | | 5710 | (2,720,463.00) | (3,034,821.00) | (159,870.79) | (3,015,070.00) | (19,751.00) | 0.7% |
| Transfers of Direct Costs - Interfund | | 5750 | (2,720,454.00) | (2,734,731.00) | (195,604.00) | (2,710,978.00) | (23,753.00) | 0.9% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,858,126.94 | 6,923,112.48 | 3,246,443.91 | 7,514,155.48 | (591,043.00) | -8.5% |
| Communications | | 5900 | 425,117.00 | 794,282.00 | 198,912.79 | 785,382.00 | 8,900.00 | 1.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,355,205.94 | 13,639,647.48 | 10,348,939.27 | 13,943,880.06 | (304,232.58) | -2.2% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 250,000.00 | 971,300.00 | 462,715.93 | 1,655,970.00 | (684,670.00) | -70.5% |
| 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 | 754,413.00 | 703,544.00 | 245,426.76 | 1,341,249.00 | (637,705.00) | -90.6% |
| 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 | | | 1,004,413.00 | 1,674,844.00 | 708,142.69 | 2,997,219.00 | (1,322,375.00) | -79.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 325,000.00 | (325,000.00) | New |
| 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 | 325,000.00 | (325,000.00) | New |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (6,300,532.67) | (6,582,828.26) | (88,165.53) | (6,545,756.92) | (37,071.34) | 0.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | (4,542,519.93) | (5,296,961.66) | (260,986.10) | (5,288,365.29) | (8,596.37) | 0.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (10,843,052.60) | (11,879,789.92) | (349,151.63) | (11,834,122.21) | (45,667.71) | 0.4% |
| TOTAL, EXPENDITURES | | | 37,134,458.34 | 41,209,968.56 | 33,597,148.48 | 42,756,109.85 | (1,546,141.29) | -3.8% |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |

| 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 | (3,980,018.00) | (4,429,533.00) | (57,405.00) | (4,427,953.00) | 1,580.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (1,020,925.00) | (270,925.00) | 0.00 | (270,925.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (5,000,943.00) | (4,700,458.00) | (57,405.00) | (4,698,878.00) | 1,580.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (5,000,943.00) | (4,700,458.00) | (57,405.00) | (4,698,878.00) | 1,580.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 6,908,404.00 | 7,301,290.00 | 0.00 | 7,302,715.00 | 1,425.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 17,273,730.00 | 17,824,756.47 | 6,589,743.91 | 17,613,872.78 | (210,883.69) | -1.2% |
| 3) Other State Revenue | | 8300-8599 | 37,801,299.00 | 37,795,624.00 | 22,585,123.38 | 39,788,511.02 | 1,992,887.02 | 5.3% |
| 4) Other Local Revenue | | 8600-8799 | 21,451,233.85 | 23,560,401.00 | 12,229,116.39 | 25,700,589.00 | 2,140,188.00 | 9.1% |
| 5) TOTAL, REVENUES | | | 83,434,666.85 | 86,482,071.47 | 41,403,983.68 | 90,405,687.80 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 20,215,284.00 | 19,360,013.00 | 11,922,373.88 | 19,422,878.00 | (62,865.00) | -0.3% |
| 2) Classified Salaries | | 2000-2999 | 25,121,891.50 | 25,989,791.50 | 14,349,996.24 | 25,451,435.50 | 538,356.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 23,119,233.50 | 23,674,991.50 | 12,756,395.22 | 23,390,730.50 | 284,261.00 | 1.2% |
| 4) Books and Supplies | | 4000-4999 | 3,680,748.00 | 3,942,640.86 | 2,029,462.36 | 4,007,009.86 | (64,369.00) | -1.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,270,995.00 | 18,297,521.69 | 6,911,782.22 | 20,141,206.69 | (1,843,685.00) | -10.1% |
| 6) Capital Outlay | | 6000-6999 | 3,564,100.00 | 4,957,062.11 | 3,597,056.60 | 8,723,095.11 | (3,766,033.00) | -76.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 727,879.00 | 725,579.00 | 588,182.77 | 725,579.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 6,300,532.67 | 6,582,828.26 | 88,165.53 | 6,545,756.92 | 37,071.34 | 0.6% |
| 9) TOTAL, EXPENDITURES | | | 94,000,663.67 | 103,530,427.92 | 52,243,414.82 | 108,407,691.58 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (10,565,996.82) | (17,048,356.45) | (10,839,431.14) | (18,002,003.78) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 1,100,000.00 | 0.00 | 3,300,000.00 | 2,200,000.00 | 200.0% |
| 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 | 5,000,943.00 | 4,700,458.00 | 57,405.00 | 4,698,878.00 | (1,580.00) | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 5,000,943.00 | 5,800,458.00 | 57,405.00 | 7,998,878.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (5,565,053.82) | (11,247,898.45) | (10,782,026.14) | (10,003,125.78) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,044,898.61 | 27,333,362.27 | | 27,333,362.27 | 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) | | | 17,044,898.61 | 27,333,362.27 | | 27,333,362.27 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,044,898.61 | 27,333,362.27 | | 27,333,362.27 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 11,479,844.79 | 16,085,463.82 | | 17,330,236.49 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| b) Restricted | | 9740 | 11,479,844.79 | 16,085,463.82 | | 17,330,236.49 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Receipt from Co. Board of Sups. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 6,908,404.00 | 7,301,290.00 | 0.00 | 7,302,715.00 | 1,425.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,908,404.00 | 7,301,290.00 | 0.00 | 7,302,715.00 | 1,425.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 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) |
|---|---|---|---|---|---|---|---|---|
| Special Education Entitlement | | 8181 | 2,881,755.00 | 2,881,755.00 | 1,268,546.32 | 3,269,650.00 | 387,895.00 | 13.5% |
| Special Education Discretionary Grants | | 8182 | 257,204.00 | 257,554.00 | 9,097.00 | 259,802.00 | 2,248.00 | 0.9% |
| Child Nutrition Programs | | 8220 | 57,000.00 | 77,000.00 | 27,499.98 | 77,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 114,091.00 | 114,091.00 | (66,542.88) | 114,091.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 408,626.00 | 412,730.00 | 396,567.82 | 422,654.00 | 9,924.00 | 2.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 223,448.00 | 353,809.00 | 109,885.47 | 353,809.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 35,505.00 | 46,904.00 | 43,546.00 | 46,904.00 | 0.00 | 0.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 47,794.00 | 48,205.00 | 111,950.00 | 48,205.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 10,459,885.00 | 10,415,238.00 | 3,148,955.66 | 10,415,238.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 47,624.00 | 47,624.00 | .24 | 47,624.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,740,798.00 | 3,169,846.47 | 1,540,238.30 | 2,558,895.78 | (610,950.69) | -19.3% |
| TOTAL, FEDERAL REVENUE | | | 17,273,730.00 | 17,824,756.47 | 6,589,743.91 | 17,613,872.78 | (210,883.69) | -1.2% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 23,683,290.00 | 23,777,790.00 | 14,735,147.00 | 23,777,790.00 | 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 | 1,929,683.00 | 1,929,683.00 | 1,083,653.00 | 1,929,683.00 | 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 | 35,000.00 | 18,753.27 | 35,000.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 92,959.00 | 107,709.00 | 20,600.19 | 107,709.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 5,638,791.00 | 5,638,791.00 | 1,391,714.00 | 5,631,712.00 | (7,079.00) | -0.1% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| 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 | 146,000.00 | 146,000.00 | 529,282.72 | 391,373.00 | 245,373.00 | 168.1% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 104,014.00 | 104,014.00 | 0.00 | 114,960.00 | 10,946.00 | 10.5% |
| 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 | 6,193,562.00 | 6,056,637.00 | 4,805,973.20 | 7,800,284.02 | 1,743,647.02 | 28.8% |
| TOTAL, OTHER STATE REVENUE | | | 37,801,299.00 | 37,795,624.00 | 22,585,123.38 | 39,788,511.02 | 1,992,887.02 | 5.3% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 150,803.00 | 150,803.00 | 104,524.22 | 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 | 79,295.00 | 99,600.00 | 32,287.57 | 99,400.00 | (200.00) | -0.2% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,992.00 | 2,992.00 | 0.00 | 2,992.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 2,859,704.00 | 2,602,077.00 | 1,252,052.58 | 2,892,484.00 | 290,407.00 | 11.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 671,409.85 | 886,151.00 | 311,653.17 | 886,151.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| 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 | 4,175,430.00 | 4,698,323.00 | 3,664,729.85 | 6,191,736.00 | 1,493,413.00 | 31.8% |
| Tuition | | 8710 | 13,511,600.00 | 15,120,455.00 | 6,863,869.00 | 15,477,023.00 | 356,568.00 | 2.4% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 21,451,233.85 | 23,560,401.00 | 12,229,116.39 | 25,700,589.00 | 2,140,188.00 | 9.1% |
| TOTAL, REVENUES | | | 83,434,666.85 | 86,482,071.47 | 41,403,983.68 | 90,405,687.80 | 3,923,616.33 | 4.5% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 14,184,272.00 | 13,304,083.00 | 8,066,470.71 | 13,382,462.00 | (78,379.00) | -0.6% |
| Certificated Pupil Support Salaries | | 1200 | 2,718,275.00 | 2,977,104.00 | 1,841,922.51 | 2,993,019.00 | (15,915.00) | -0.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,200,788.00 | 2,961,103.00 | 1,917,362.94 | 2,929,674.00 | 31,429.00 | 1.1% |
| Other Certificated Salaries | | 1900 | 111,949.00 | 117,723.00 | 96,617.72 | 117,723.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 20,215,284.00 | 19,360,013.00 | 11,922,373.88 | 19,422,878.00 | (62,865.00) | -0.3% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 13,236,578.00 | 13,626,022.00 | 7,102,748.48 | 13,281,162.00 | 344,860.00 | 2.5% |
| Classified Support Salaries | | 2200 | 5,360,376.00 | 5,041,080.00 | 2,884,006.65 | 4,997,599.00 | 43,481.00 | 0.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,979,375.50 | 3,710,556.50 | 2,216,399.23 | 3,609,772.50 | 100,784.00 | 2.7% |
| Clerical, Technical and Office Salaries | | 2400 | 1,950,193.00 | 2,065,053.00 | 1,283,293.27 | 2,057,265.00 | 7,788.00 | 0.4% |
| Other Classified Salaries | | 2900 | 1,595,369.00 | 1,547,080.00 | 863,548.61 | 1,505,637.00 | 41,443.00 | 2.7% |
| TOTAL, CLASSIFIED SALARIES | | | 25,121,891.50 | 25,989,791.50 | 14,349,996.24 | 25,451,435.50 | 538,356.00 | 2.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 3,735,607.00 | 3,575,211.00 | 1,846,033.15 | 3,578,087.00 | (2,876.00) | -0.1% |
| PERS | | 3201-3202 | 6,099,898.00 | 6,359,087.00 | 4,022,186.54 | 6,240,129.00 | 118,958.00 | 1.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,170,320.00 | 2,232,987.00 | 1,346,949.23 | 2,195,994.00 | 36,993.00 | 1.7% |
| Health and Welfare Benefits | | 3401-3402 | 9,166,885.00 | 9,292,176.00 | 4,241,838.87 | 9,191,809.00 | 100,367.00 | 1.1% |
| Unemployment Insurance | | 3501-3502 | 33,872.00 | 35,413.00 | 12,985.86 | 25,308.00 | 10,105.00 | 28.5% |
| Workers' Compensation | | 3601-3602 | 1,376,404.00 | 1,643,494.00 | 959,697.69 | 1,628,283.00 | 15,211.00 | 0.9% |
| OPEB, Allocated | | 3701-3702 | 536,247.50 | 536,470.50 | 314,053.04 | 530,890.50 | 5,580.00 | 1.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 153.00 | 12,650.84 | 230.00 | (77.00) | -50.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 23,119,233.50 | 23,674,991.50 | 12,756,395.22 | 23,390,730.50 | 284,261.00 | 1.2% |
| **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 | 84,709.00 | 81,183.00 | 22,682.78 | 45,065.00 | 36,118.00 | 44.5% |
| Materials and Supplies | | 4300 | 2,816,754.00 | 3,025,721.00 | 1,707,201.57 | 3,075,668.00 | (49,947.00) | -1.7% |
| Noncapitalized Equipment | | 4400 | 616,476.00 | 658,121.00 | 234,456.60 | 709,078.00 | (50,957.00) | -7.7% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Food | | 4700 | 162,809.00 | 177,615.86 | 65,121.41 | 177,198.86 | 417.00 | 0.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,680,748.00 | 3,942,640.86 | 2,029,462.36 | 4,007,009.86 | (64,369.00) | -1.6% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 2,914,313.00 | 6,860,974.00 | 2,645,253.97 | 8,507,949.00 | (1,646,975.00) | -24.0% |
| Travel and Conferences | | 5200 | 507,978.00 | 573,619.00 | 294,685.87 | 661,723.00 | (88,104.00) | -15.4% |
| Dues and Memberships | | 5300 | 6,750.00 | 8,750.00 | 6,643.99 | 8,150.00 | 600.00 | 6.9% |
| Insurance | | 5400-5450 | 84,788.00 | 88,897.00 | 3,380.00 | 88,897.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 138,296.00 | 137,386.00 | 93,257.45 | 137,886.00 | (500.00) | -0.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 491,533.00 | 592,876.00 | 306,828.46 | 634,145.00 | (41,269.00) | -7.0% |
| Transfers of Direct Costs | | 5710 | 2,720,463.00 | 3,034,821.00 | 159,870.79 | 3,015,070.00 | 19,751.00 | 0.7% |
| Transfers of Direct Costs - Interfund | | 5750 | (6,568.00) | (23,092.00) | (4,837.83) | (18,583.00) | (4,509.00) | 19.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,291,086.00 | 6,899,553.69 | 3,320,269.54 | 6,980,887.69 | (81,334.00) | -1.2% |
| Communications | | 5900 | 122,356.00 | 123,737.00 | 86,429.98 | 125,082.00 | (1,345.00) | -1.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,270,995.00 | 18,297,521.69 | 6,911,782.22 | 20,141,206.69 | (1,843,685.00) | -10.1% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,096,356.00 | 4,217,457.11 | 3,580,836.60 | 7,617,457.11 | (3,400,000.00) | -80.6% |
| 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 | 467,744.00 | 739,605.00 | 16,220.00 | 1,105,638.00 | (366,033.00) | -49.5% |
| 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 | | | 3,564,100.00 | 4,957,062.11 | 3,597,056.60 | 8,723,095.11 | (3,766,033.00) | -76.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 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 | 114,091.00 | 114,091.00 | 12,095.25 | 114,091.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |

| 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 | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 263,788.00 | 246,488.00 | 251,087.52 | 246,488.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 310,000.00 | 325,000.00 | 325,000.00 | 325,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 727,879.00 | 725,579.00 | 588,182.77 | 725,579.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 6,300,532.67 | 6,582,828.26 | 88,165.53 | 6,545,756.92 | 37,071.34 | 0.6% |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 6,300,532.67 | 6,582,828.26 | 88,165.53 | 6,545,756.92 | 37,071.34 | 0.6% |
| TOTAL, EXPENDITURES | | | 94,000,663.67 | 103,530,427.92 | 52,243,414.82 | 108,407,691.58 | (4,877,263.66) | -4.7% |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 1,100,000.00 | 0.00 | 3,300,000.00 | 2,200,000.00 | 200.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 1,100,000.00 | 0.00 | 3,300,000.00 | 2,200,000.00 | 200.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | |
| **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 | 3,980,018.00 | 4,429,533.00 | 57,405.00 | 4,427,953.00 | (1,580.00) | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 1,020,925.00 | 270,925.00 | 0.00 | 270,925.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 5,000,943.00 | 4,700,458.00 | 57,405.00 | 4,698,878.00 | (1,580.00) | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 5,000,943.00 | 5,800,458.00 | 57,405.00 | 7,998,878.00 | (2,198,420.00) | -37.9% |

| 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) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 30,876,244.00 | 31,613,852.00 | 18,510,352.28 | 31,684,742.00 | 70,890.00 | 0.2% |
| 2) Federal Revenue | | 8100-8299 | 17,273,730.00 | 17,824,756.47 | 6,589,743.91 | 17,613,872.78 | (210,883.69) | -1.2% |
| 3) Other State Revenue | | 8300-8599 | 42,118,178.00 | 44,539,249.00 | 27,325,385.65 | 46,716,023.02 | 2,176,774.02 | 4.9% |
| 4) Other Local Revenue | | 8600-8799 | 33,978,919.97 | 36,593,769.12 | 17,767,339.90 | 39,114,273.12 | 2,520,504.00 | 6.9% |
| 5) TOTAL, REVENUES | | | 124,247,071.97 | 130,571,626.59 | 70,192,821.74 | 135,128,910.92 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 28,618,230.00 | 28,301,385.00 | 17,504,713.92 | 28,386,525.00 | (85,140.00) | -0.3% |
| 2) Classified Salaries | | 2000-2999 | 39,005,562.50 | 40,265,842.50 | 23,372,294.88 | 39,425,189.50 | 840,653.00 | 2.1% |
| 3) Employee Benefits | | 3000-3999 | 34,232,430.50 | 35,367,212.50 | 19,738,046.71 | 34,974,150.50 | 393,062.00 | 1.1% |
| 4) Books and Supplies | | 4000-4999 | 5,898,826.00 | 6,808,263.86 | 3,332,390.34 | 6,810,321.86 | (2,058.00) | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 22,626,200.94 | 31,937,169.17 | 17,260,721.49 | 34,085,086.75 | (2,147,917.58) | -6.7% |
| 6) Capital Outlay | | 6000-6999 | 4,568,513.00 | 6,631,906.11 | 4,305,199.29 | 11,720,314.11 | (5,088,408.00) | -76.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 727,879.00 | 725,579.00 | 588,182.77 | 1,050,579.00 | (325,000.00) | -44.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (4,542,519.93) | (5,296,961.66) | (260,986.10) | (5,288,365.29) | (8,596.37) | 0.2% |
| 9) TOTAL, EXPENDITURES | | | 131,135,122.01 | 144,740,396.48 | 85,840,563.30 | 151,163,801.43 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (6,888,050.04) | (14,168,769.89) | (15,647,741.56) | (16,034,890.51) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 1,100,000.00 | 0.00 | 3,300,000.00 | 2,200,000.00 | 200.0% |
| 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 | 1,100,000.00 | 0.00 | 3,300,000.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (6,888,050.04) | (13,068,769.89) | (15,647,741.56) | (12,734,890.51) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 31,210,002.75 | 46,950,112.96 | | 46,950,112.96 | 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) | | | 31,210,002.75 | 46,950,112.96 | | 46,950,112.96 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 31,210,002.75 | 46,950,112.96 | | 46,950,112.96 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 24,321,952.71 | 33,881,343.07 | | 34,215,222.45 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 25,940.00 | 25,940.00 | | 25,940.00 | | |
| Stores | | 9712 | 62,658.01 | 62,658.01 | | 62,658.01 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| b) Restricted | | 9740 | 11,479,844.79 | 16,085,463.82 | | 17,330,236.49 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 10,130,807.47 | 14,812,473.31 | | 13,773,111.92 | | |
| Safety | 0000 | 9780 | *54,972.18* | | | | | |
| Charter Oversight | 0000 | 9780 | *56,091.44* | | | | | |
| Special Education | 0000 | 9780 | *29,648.53* | | | | | |
| Differentiated Assistance | 0000 | 9780 | *691,655.48* | | | | | |
| ROP/Career Technology | 0000 | 9780 | *540,846.95* | | | | | |
| Court/Community School Expense | 0000 | 9780 | *5,448,139.59* | | | | | |
| District Support Services | 0000 | 9780 | *690,322.42* | | | | | |
| Transportation | 0000 | 9780 | *466,796.58* | | | | | |
| Facilites | 0000 | 9780 | *400,000.00* | | | | | |
| Projected OPEB | 0000 | 9780 | *300,000.00* | | | | | |
| ADA Fluctuation | 0000 | 9780 | *211,432.82* | | | | | |
| SPED Futsal | 0000 | 9780 | *325,000.00* | | | | | |
| ITS Capital Expenditure | 0000 | 9780 | *185,248.05* | | | | | |
| Educational Services Expenses-Supplies | 1100 | 9780 | *327,703.89* | | | | | |
| Special Education Expenses-Supplies | 1100 | 9780 | *1,409.40* | | | | | |
| Alternative Education Expenses-Supplies | 1100 | 9780 | *401,540.14* | | | | | |
| Safety | 0000 | 9780 | | *133,482.61* | | | | |
| Differentiated Assistance | 0000 | 9780 | | *1,332,895.58* | | | | |
| ROP/Career Technology | 0000 | 9780 | | *592,838.08* | | | | |
| Court and Community School Expense | 0000 | 9780 | | *6,183,435.65* | | | | |
| District Support Services | 0000 | 9780 | | *2,911,439.67* | | | | |
| Special Education Expenses | 0000 | 9780 | | *5,786.11* | | | | |
| Transportation | 0000 | 9780 | | *1,130,877.89* | | | | |
| Facilities | 0000 | 9780 | | *310,350.00* | | | | |
| Projected OPEB | 0000 | 9780 | | *300,000.00* | | | | |
| ADA Fluctuation | 0000 | 9780 | | *53,151.56* | | | | |
| IT Firewall | 0000 | 9780 | | *750,000.00* | | | | |
| SPED Futsal | 0000 | 9780 | | *325,000.00* | | | | |
| Educational Services Expenses-Supplies | 1100 | 9780 | | *380,266.62* | | | | |
| Special Education Expenses-Supplies | 1100 | 9780 | | *1,409.40* | | | | |
| Alternative Education Expenses-Supplies | 1100 | 9780 | | *401,540.14* | | | | |
| Safety | 0000 | 9780 | | | | *133,482.61* | | |
| Differentiated Assistance | 0000 | 9780 | | | | *1,533,373.58* | | |
| ROP/Career Technology | 0000 | 9780 | | | | *527,631.08* | | |
| Court and Community School Expense | 0000 | 9780 | | | | *6,360,588.65* | | |
| District Support Services | 0000 | 9780 | | | | *2,239,048.38* | | |
| Special Education Expenses | 0000 | 9780 | | | | *290,165.11* | | |

| 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 | | | | *700,306.89* | | |
| Projected OPEB | 0000 | 9780 | | | | *300,000.00* | | |
| ADA Fluctuation | 0000 | 9780 | | | | *155,299.46* | | |
| IT Firewall | 0000 | 9780 | | | | *750,000.00* | | |
| Educational Services Expenses-Supplies | 1100 | 9780 | | | | *380,266.62* | | |
| Special Education Expenses-Supplies | 1100 | 9780 | | | | *1,409.40* | | |
| Alternative Education Expenses-Supplies | 1100 | 9780 | | | | *401,540.14* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,622,702.44 | 2,894,807.93 | | 3,023,276.03 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 12,606,218.00 | 12,308,034.00 | 7,100,935.00 | 12,375,169.00 | 67,135.00 | 0.5% |
| Education Protection Account State Aid - Current Year | | 8012 | 56,944.00 | 56,944.00 | 40,613.00 | 56,944.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 116,344.00 | 116,344.00 | 49,825.83 | 116,344.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 7.00 | 7.00 | 5.90 | 7.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 6,165.98 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 15,264,381.00 | 16,300,173.00 | 9,033,658.38 | 16,303,928.00 | 3,755.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,108,759.00 | 1,108,759.00 | 1,239,855.24 | 1,108,759.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 34,538.00 | 34,538.00 | 6,174.82 | 34,538.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 519,679.00 | 519,679.00 | 115,170.99 | 519,679.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 381,929.00 | 381,929.00 | 301,259.01 | 381,929.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 787,445.00 | 787,445.00 | 616,688.13 | 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) | | | | | | | | |
| 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 | | | 30,876,244.00 | 31,613,852.00 | 18,510,352.28 | 31,684,742.00 | 70,890.00 | 0.2% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 56,944.00 | 56,944.00 | 0.00 | 56,944.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (56,944.00) | (56,944.00) | 0.00 | (56,944.00) | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 30,876,244.00 | 31,613,852.00 | 18,510,352.28 | 31,684,742.00 | 70,890.00 | 0.2% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 2,881,755.00 | 2,881,755.00 | 1,268,546.32 | 3,269,650.00 | 387,895.00 | 13.5% |
| Special Education Discretionary Grants | | 8182 | 257,204.00 | 257,554.00 | 9,097.00 | 259,802.00 | 2,248.00 | 0.9% |
| Child Nutrition Programs | | 8220 | 57,000.00 | 77,000.00 | 27,499.98 | 77,000.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 114,091.00 | 114,091.00 | (66,542.88) | 114,091.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 408,626.00 | 412,730.00 | 396,567.82 | 422,654.00 | 9,924.00 | 2.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 223,448.00 | 353,809.00 | 109,885.47 | 353,809.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 35,505.00 | 46,904.00 | 43,546.00 | 46,904.00 | 0.00 | 0.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 47,794.00 | 48,205.00 | 111,950.00 | 48,205.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 10,459,885.00 | 10,415,238.00 | 3,148,955.66 | 10,415,238.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 47,624.00 | 47,624.00 | .24 | 47,624.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,740,798.00 | 3,169,846.47 | 1,540,238.30 | 2,558,895.78 | (610,950.69) | -19.3% |
| TOTAL, FEDERAL REVENUE | | | 17,273,730.00 | 17,824,756.47 | 6,589,743.91 | 17,613,872.78 | (210,883.69) | -1.2% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 23,683,290.00 | 23,777,790.00 | 14,735,147.00 | 23,777,790.00 | 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 | 1,929,683.00 | 1,929,683.00 | 1,083,653.00 | 1,929,683.00 | 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 | 35,000.00 | 18,753.27 | 35,000.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 115,400.00 | 115,400.00 | 145,901.00 | 115,400.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 321,483.00 | 362,979.00 | 137,057.96 | 362,979.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 5,638,791.00 | 5,638,791.00 | 1,391,714.00 | 5,631,712.00 | (7,079.00) | -0.1% |
| 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 | 146,000.00 | 146,000.00 | 529,282.72 | 391,373.00 | 245,373.00 | 168.1% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 104,014.00 | 104,014.00 | 0.00 | 114,960.00 | 10,946.00 | 10.5% |
| 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 | 10,166,517.00 | 12,429,592.00 | 9,283,876.70 | 14,357,126.02 | 1,927,534.02 | 15.5% |
| TOTAL, OTHER STATE REVENUE | | | 42,118,178.00 | 44,539,249.00 | 27,325,385.65 | 46,716,023.02 | 2,176,774.02 | 4.9% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 104,524.22 | 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 | 143,795.00 | 164,100.00 | 75,017.61 | 160,400.00 | (3,700.00) | -2.3% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | (3,945.00) | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 802,992.00 | 802,992.00 | 785,117.02 | 802,992.00 | 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 | 6,458,428.16 | 6,324,804.16 | 3,121,939.02 | 6,905,599.16 | 580,795.00 | 9.2% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 1,423,358.85 | 1,879,914.00 | 903,552.39 | 1,983,314.00 | 103,400.00 | 5.5% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 Local Revenue | | 8699 | 5,132,150.96 | 5,785,904.96 | 4,362,587.64 | 7,324,317.96 | 1,538,413.00 | 26.6% |
| Tuition | | 8710 | 19,867,392.00 | 21,485,251.00 | 8,418,547.00 | 21,786,847.00 | 301,596.00 | 1.4% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 33,978,919.97 | 36,593,769.12 | 17,767,339.90 | 39,114,273.12 | 2,520,504.00 | 6.9% |
| TOTAL, REVENUES | | | 124,247,071.97 | 130,571,626.59 | 70,192,821.74 | 135,128,910.92 | 4,557,284.33 | 3.5% |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 16,912,032.00 | 16,131,393.00 | 9,734,202.94 | 16,290,155.00 | (158,762.00) | -1.0% |
| Certificated Pupil Support Salaries | | 1200 | 2,837,645.00 | 3,113,910.00 | 1,912,860.59 | 3,097,634.00 | 16,276.00 | 0.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 8,756,604.00 | 8,938,359.00 | 5,742,032.67 | 8,836,013.00 | 102,346.00 | 1.1% |
| Other Certificated Salaries | | 1900 | 111,949.00 | 117,723.00 | 115,617.72 | 162,723.00 | (45,000.00) | -38.2% |
| TOTAL, CERTIFICATED SALARIES | | | 28,618,230.00 | 28,301,385.00 | 17,504,713.92 | 28,386,525.00 | (85,140.00) | -0.3% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 13,356,773.00 | 13,859,602.00 | 7,244,582.82 | 13,508,223.00 | 351,379.00 | 2.5% |
| Classified Support Salaries | | 2200 | 8,290,659.00 | 8,137,316.00 | 4,749,526.10 | 7,790,008.00 | 347,308.00 | 4.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 7,733,594.50 | 8,368,917.50 | 5,250,659.60 | 8,253,628.50 | 115,289.00 | 1.4% |
| Clerical, Technical and Office Salaries | | 2400 | 7,940,039.00 | 8,262,053.00 | 5,194,941.03 | 8,243,972.00 | 18,081.00 | 0.2% |
| Other Classified Salaries | | 2900 | 1,684,497.00 | 1,637,954.00 | 932,585.33 | 1,629,358.00 | 8,596.00 | 0.5% |
| TOTAL, CLASSIFIED SALARIES | | | 39,005,562.50 | 40,265,842.50 | 23,372,294.88 | 39,425,189.50 | 840,653.00 | 2.1% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 5,305,239.00 | 5,217,898.00 | 2,805,723.68 | 5,142,795.00 | 75,103.00 | 1.4% |
| PERS | | 3201-3202 | 9,809,976.00 | 10,251,595.00 | 6,529,131.42 | 10,146,106.00 | 105,489.00 | 1.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 3,338,646.00 | 3,456,881.00 | 2,113,674.35 | 3,418,242.00 | 38,639.00 | 1.1% |
| Health and Welfare Benefits | | 3401-3402 | 12,879,065.00 | 13,097,458.00 | 6,248,361.89 | 12,944,649.00 | 152,809.00 | 1.2% |
| Unemployment Insurance | | 3501-3502 | 45,012.00 | 46,822.00 | 33,110.86 | 50,500.00 | (3,678.00) | -7.9% |
| Workers' Compensation | | 3601-3602 | 2,052,777.00 | 2,479,131.00 | 1,491,410.31 | 2,460,636.00 | 18,495.00 | 0.7% |
| OPEB, Allocated | | 3701-3702 | 801,715.50 | 813,474.50 | 488,635.62 | 804,668.50 | 8,806.00 | 1.1% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 3,953.00 | 27,998.58 | 6,554.00 | (2,601.00) | -65.8% |
| TOTAL, EMPLOYEE BENEFITS | | | 34,232,430.50 | 35,367,212.50 | 19,738,046.71 | 34,974,150.50 | 393,062.00 | 1.1% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 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) |
|---|---|---|---|---|---|---|---|---|
| Books and Other Reference Materials | | 4200 | 113,319.00 | 127,443.00 | 44,114.97 | 88,825.00 | 38,618.00 | 30.3% |
| Materials and Supplies | | 4300 | 4,430,975.00 | 5,087,371.00 | 2,597,531.19 | 5,069,859.00 | 17,512.00 | 0.3% |
| Noncapitalized Equipment | | 4400 | 1,191,723.00 | 1,415,834.00 | 625,622.77 | 1,474,439.00 | (58,605.00) | -4.1% |
| Food | | 4700 | 162,809.00 | 177,615.86 | 65,121.41 | 177,198.86 | 417.00 | 0.2% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,898,826.00 | 6,808,263.86 | 3,332,390.34 | 6,810,321.86 | (2,058.00) | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 10,539,570.00 | 14,726,460.00 | 7,185,988.77 | 15,890,492.00 | (1,164,032.00) | -7.9% |
| Travel and Conferences | | 5200 | 868,442.00 | 1,042,538.00 | 529,327.41 | 1,184,658.00 | (142,120.00) | -13.6% |
| Dues and Memberships | | 5300 | 91,001.00 | 101,701.00 | 73,837.99 | 89,101.00 | 12,600.00 | 12.4% |
| Insurance | | 5400-5450 | 574,420.00 | 912,529.00 | 681,424.32 | 928,129.00 | (15,600.00) | -1.7% |
| Operations and Housekeeping Services | | 5500 | 1,312,539.00 | 1,727,012.00 | 1,159,557.71 | 1,709,012.00 | 18,000.00 | 1.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,270,565.00 | 1,444,067.00 | 978,970.90 | 1,607,748.58 | (163,681.58) | -11.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (2,727,022.00) | (2,757,823.00) | (200,441.83) | (2,729,561.00) | (28,262.00) | 1.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,149,212.94 | 13,822,666.17 | 6,566,713.45 | 14,495,043.17 | (672,377.00) | -4.9% |
| Communications | | 5900 | 547,473.00 | 918,019.00 | 285,342.77 | 910,464.00 | 7,555.00 | 0.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 22,626,200.94 | 31,937,169.17 | 17,260,721.49 | 34,085,086.75 | (2,147,917.58) | -6.7% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 3,346,356.00 | 5,188,757.11 | 4,043,552.53 | 9,273,427.11 | (4,084,670.00) | -78.7% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 1,222,157.00 | 1,443,149.00 | 261,646.76 | 2,446,887.00 | (1,003,738.00) | -69.6% |
| 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 | | | 4,568,513.00 | 6,631,906.11 | 4,305,199.29 | 11,720,314.11 | (5,088,408.00) | -76.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 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 | 114,091.00 | 114,091.00 | 12,095.25 | 114,091.00 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 325,000.00 | (325,000.00) | New |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 263,788.00 | 246,488.00 | 251,087.52 | 246,488.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 310,000.00 | 325,000.00 | 325,000.00 | 325,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 727,879.00 | 725,579.00 | 588,182.77 | 1,050,579.00 | (325,000.00) | -44.8% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (4,542,519.93) | (5,296,961.66) | (260,986.10) | (5,288,365.29) | (8,596.37) | 0.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (4,542,519.93) | (5,296,961.66) | (260,986.10) | (5,288,365.29) | (8,596.37) | 0.2% |
| TOTAL, EXPENDITURES | | | 131,135,122.01 | 144,740,396.48 | 85,840,563.30 | 151,163,801.43 | (6,423,404.95) | -4.4% |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 1,100,000.00 | 0.00 | 3,300,000.00 | 2,200,000.00 | 200.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 1,100,000.00 | 0.00 | 3,300,000.00 | 2,200,000.00 | 200.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| 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 SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 1,100,000.00 | 0.00 | 3,300,000.00 | (2,200,000.00) | -200.0% |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 6018 | Student Support and Enrichment Block Grant | 1,406,575.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | 819,643.38 |
| 6300 | Lottery: Instructional Materials | 362,803.69 |
| 6333 | CA Community Schools Partnership Act - Coordination Grant | 446,254.30 |
| 6500 | Special Education | 3,147,672.19 |
| 6510 | Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program) | 889,810.33 |
| 6546 | Mental Health-Related Services | 603,208.55 |
| 6620 | Reversing Opioid Overdoses | 47,846.00 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 232,717.34 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 340,398.05 |
| 7311 | Classified School Employee Professional Development Block Grant | 54,928.00 |
| 7339 | Dual Enrollment Opportunities | 145,913.00 |
| 7399 | LCFF Equity Multiplier | 1,756,023.00 |
| 7435 | Learning Recovery Emergency Block Grant | 127,899.62 |
| 7810 | Other Restricted State | 9,332.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 7,282.31 |
| 9010 | Other Restricted Local | 6,931,929.73 |
| Total, Restricted Balance | | 17,330,236.49 |

## 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 TK-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 2024-25 is projected to serve over 350 students.

Merced Scholars Charter School opened a new dual language 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 2024-25 the school is projected to serve over 150 students.

### Summary of the Charter School Fund
### FY 2024-25 2nd Interim Budget:

| | | |
|---|---|---|
| Beginning Balance | $ | 1,801,013 |
| Revenue | | 8,325,109 |
| Planned Expenditures | | (8,924,348) |
| Ending Fund Balance | $ | 1,201,774 |

| 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 | 6,157,410.00 | 6,775,243.00 | 3,323,991.00 | 6,765,163.00 | (10,080.00) | -0.1% |
| 2) Federal Revenue | | 8100-8299 | 295,449.00 | 325,184.67 | (7,827.69) | 324,473.67 | (711.00) | -0.2% |
| 3) Other State Revenue | | 8300-8599 | 884,373.00 | 1,166,472.00 | 930,526.74 | 1,126,472.00 | (40,000.00) | -3.4% |
| 4) Other Local Revenue | | 8600-8799 | 24,000.00 | 74,000.00 | 39,459.81 | 109,000.00 | 35,000.00 | 47.3% |
| 5) TOTAL, REVENUES | | | 7,361,232.00 | 8,340,899.67 | 4,286,149.86 | 8,325,108.67 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,605,347.00 | 3,044,752.00 | 1,930,627.45 | 2,986,670.00 | 58,082.00 | 1.9% |
| 2) Classified Salaries | | 2000-2999 | 717,060.00 | 1,033,163.00 | 605,677.63 | 954,520.00 | 78,643.00 | 7.6% |
| 3) Employee Benefits | | 3000-3999 | 1,493,733.00 | 1,854,821.00 | 1,080,213.29 | 1,812,205.00 | 42,616.00 | 2.3% |
| 4) Books and Supplies | | 4000-4999 | 336,461.00 | 425,460.00 | 139,369.13 | 442,467.00 | (17,007.00) | -4.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,347,561.00 | 1,592,940.67 | 383,768.23 | 1,734,985.67 | (142,045.00) | -8.9% |
| 6) Capital Outlay | | 6000-6999 | 146,500.00 | 331,000.00 | 7,964.45 | 359,145.00 | (28,145.00) | -8.5% |
| 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 | 524,967.56 | 638,455.06 | 0.00 | 634,355.06 | 4,100.00 | 0.6% |
| 9) TOTAL, EXPENDITURES | | | 7,171,629.56 | 8,920,591.73 | 4,147,620.18 | 8,924,347.73 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 189,602.44 | (579,692.06) | 138,529.68 | (599,239.06) | | |
| **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)** | | | 189,602.44 | (579,692.06) | 138,529.68 | (599,239.06) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,053,140.79 | 1,801,013.43 | | 1,801,013.43 | 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) | | | 1,053,140.79 | 1,801,013.43 | | 1,801,013.43 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,053,140.79 | 1,801,013.43 | | 1,801,013.43 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,242,743.23 | 1,221,321.37 | | 1,201,774.37 | | |
| 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 | 541,530.33 | 678,333.60 | | 613,157.60 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 701,212.90 | 542,987.77 | | 588,616.77 | | |
| Charter Facilities Reserve | 0000 | 9780 | | *465,870.93* | | | | |
| Charter Facilities Reserve | 1100 | 9780 | | *77,116.84* | | | | |
| Charter Facilities Reserve | 0000 | 9780 | *610,037.04* | | | | | |
| Charter Facilities Reserve | 1100 | 9780 | *91,175.86* | | | | | |
| Charter Facilities Reserve | 0000 | 9780 | | | | *511,499.93* | | |
| Charter Facilities Reserve | 1100 | 9780 | | | | *77,116.84* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 4,967,546.00 | 6,165,579.00 | 2,998,720.00 | 6,028,934.00 | (136,645.00) | -2.2% |
| Education Protection Account State Aid - Current Year | | 8012 | 1,189,864.00 | 609,664.00 | 325,271.00 | 736,229.00 | 126,565.00 | 20.8% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 1,189,864.00 | 609,664.00 | 0.00 | 736,229.00 | 126,565.00 | 20.8% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | (1,189,864.00) | (609,664.00) | 0.00 | (736,229.00) | (126,565.00) | 20.8% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 6,157,410.00 | 6,775,243.00 | 3,323,991.00 | 6,765,163.00 | (10,080.00) | -0.1% |
| **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 | 4,305.00 | 4,305.00 | 0.00 | 4,305.00 | 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 | 107,632.00 | 123,460.00 | (14,632.18) | 122,749.00 | (711.00) | -0.6% |
| 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 | 8,432.00 | 14,144.00 | 4,924.66 | 14,144.00 | 0.00 | 0.0% |
| Title III, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | 3,034.00 | 4,340.00 | 0.00 | 4,340.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Every Student Succeeds Act | 3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 4128, 5630 | 8290 | 172,046.00 | 170,464.00 | (6,591.84) | 170,464.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 8,471.67 | 8,471.67 | 8,471.67 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 295,449.00 | 325,184.67 | (7,827.69) | 324,473.67 | (711.00) | -0.2% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 159,089.00 | 165,986.00 | 90,740.00 | 165,986.00 | 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 | 16,520.00 | 15,495.00 | 16,105.00 | 15,495.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 101,427.00 | 101,427.00 | 39,806.19 | 101,427.00 | 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 | 607,337.00 | 883,564.00 | 783,875.55 | 843,564.00 | (40,000.00) | -4.5% |
| TOTAL, OTHER STATE REVENUE | | | 884,373.00 | 1,166,472.00 | 930,526.74 | 1,126,472.00 | (40,000.00) | -3.4% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 21,000.00 | 71,000.00 | 39,459.81 | 106,000.00 | 35,000.00 | 49.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| All Other Local Revenue | | 8699 | 3,000.00 | 3,000.00 | 0.00 | 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 | | | 24,000.00 | 74,000.00 | 39,459.81 | 109,000.00 | 35,000.00 | 47.3% |
| TOTAL, REVENUES | | | 7,361,232.00 | 8,340,899.67 | 4,286,149.86 | 8,325,108.67 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 2,204,680.00 | 2,529,637.00 | 1,596,450.85 | 2,476,296.00 | 53,341.00 | 2.1% |
| Certificated Pupil Support Salaries | | 1200 | 160,150.00 | 151,868.00 | 96,099.25 | 151,454.00 | 414.00 | 0.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 240,517.00 | 363,247.00 | 238,077.35 | 358,920.00 | 4,327.00 | 1.2% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,605,347.00 | 3,044,752.00 | 1,930,627.45 | 2,986,670.00 | 58,082.00 | 1.9% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 225,002.00 | 244,880.00 | 152,412.75 | 231,651.00 | 13,229.00 | 5.4% |
| Classified Support Salaries | | 2200 | 137,405.00 | 131,948.00 | 96,334.65 | 141,231.00 | (9,283.00) | -7.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 83,933.00 | 321,929.00 | 155,933.80 | 264,029.00 | 57,900.00 | 18.0% |
| Clerical, Technical and Office Salaries | | 2400 | 248,720.00 | 312,406.00 | 197,700.43 | 305,609.00 | 6,797.00 | 2.2% |
| Other Classified Salaries | | 2900 | 22,000.00 | 22,000.00 | 3,296.00 | 12,000.00 | 10,000.00 | 45.5% |
| TOTAL, CLASSIFIED SALARIES | | | 717,060.00 | 1,033,163.00 | 605,677.63 | 954,520.00 | 78,643.00 | 7.6% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 497,620.00 | 579,560.00 | 324,384.33 | 545,460.00 | 34,100.00 | 5.9% |
| PERS | | 3201-3202 | 189,379.00 | 273,521.00 | 216,096.57 | 287,538.00 | (14,017.00) | -5.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 91,320.00 | 121,358.00 | 85,263.44 | 119,916.00 | 1,442.00 | 1.2% |
| Health and Welfare Benefits | | 3401-3402 | 571,017.00 | 681,599.00 | 329,838.34 | 667,266.00 | 14,333.00 | 2.1% |
| Unemployment Insurance | | 3501-3502 | 1,652.00 | 2,029.00 | 1,262.25 | 1,925.00 | 104.00 | 5.1% |
| Workers' Compensation | | 3601-3602 | 103,096.00 | 148,194.00 | 92,067.74 | 143,062.00 | 5,132.00 | 3.5% |
| OPEB, Allocated | | 3701-3702 | 39,649.00 | 48,560.00 | 30,395.98 | 47,038.00 | 1,522.00 | 3.1% |
| 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 | 904.64 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,493,733.00 | 1,854,821.00 | 1,080,213.29 | 1,812,205.00 | 42,616.00 | 2.3% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 5,000.00 | 30,000.00 | 20,294.83 | 5,000.00 | 25,000.00 | 83.3% |
| Books and Other Reference Materials | | 4200 | 13,500.00 | 8,944.00 | 7,324.73 | 9,444.00 | (500.00) | -5.6% |
| Materials and Supplies | | 4300 | 254,461.00 | 288,516.00 | 76,483.82 | 321,023.00 | (32,507.00) | -11.3% |
| Noncapitalized Equipment | | 4400 | 63,500.00 | 98,000.00 | 35,265.75 | 107,000.00 | (9,000.00) | -9.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| TOTAL, BOOKS AND SUPPLIES | | | 336,461.00 | 425,460.00 | 139,369.13 | 442,467.00 | (17,007.00) | -4.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 50,000.00 | 39,395.44 | 80,000.00 | (30,000.00) | -60.0% |
| Travel and Conferences | | 5200 | 27,010.00 | 41,600.00 | 29,251.44 | 52,000.00 | (10,400.00) | -25.0% |
| Dues and Memberships | | 5300 | 8,500.00 | 9,000.00 | 8,073.50 | 9,000.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,750.00 | 8,250.00 | 5,083.00 | 10,750.00 | (2,500.00) | -30.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 719,766.00 | 755,857.00 | 68,316.61 | 814,348.00 | (58,491.00) | -7.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 569,185.00 | 697,383.67 | 207,548.32 | 742,037.67 | (44,654.00) | -6.4% |
| Communications | | 5900 | 18,350.00 | 30,850.00 | 26,099.92 | 26,850.00 | 4,000.00 | 13.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,347,561.00 | 1,592,940.67 | 383,768.23 | 1,734,985.67 | (142,045.00) | -8.9% |
| **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 | 146,500.00 | 281,000.00 | 7,964.45 | 309,145.00 | (28,145.00) | -10.0% |
| 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 | 50,000.00 | 0.00 | 50,000.00 | 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 | | | 146,500.00 | 331,000.00 | 7,964.45 | 359,145.00 | (28,145.00) | -8.5% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 524,967.56 | 638,455.06 | 0.00 | 634,355.06 | 4,100.00 | 0.6% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 524,967.56 | 638,455.06 | 0.00 | 634,355.06 | 4,100.00 | 0.6% |
| TOTAL, EXPENDITURES | | | 7,171,629.56 | 8,920,591.73 | 4,147,620.18 | 8,924,347.73 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 2600 | Expanded Learning Opportunities Program | 15,499.61 |
| 6300 | Lottery: Instructional Materials | 66,830.23 |
| 6500 | Special Education | 23,516.86 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 144,274.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 83,394.00 |
| 7339 | Dual Enrollment Opportunities | 58,348.00 |
| 7412 | A-G Access/Success Grant | 30,146.31 |
| 7413 | A-G Learning Loss Mitigation Grant | 76,146.41 |
| 7435 | Learning Recovery Emergency Block Grant | 82,680.10 |
| 9010 | Other Restricted Local | 32,322.08 |
| Total, Restricted Balance | | 613,157.60 |

## 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 2024-25 2nd Interim Budget:

| | |
|---|---|
| Beginning Balance | $ 0 |
| Revenue | 36,814,839 |
| Planned Expenditures | (36,814,839) |
| 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 | 10,461,953.00 | 13,298,463.00 | 4,842,451.68 | 13,298,463.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 23,516,376.00 | 23,516,376.00 | 12,760,403.00 | 23,516,376.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 33,978,329.00 | 36,814,839.00 | 17,602,854.68 | 36,814,839.00 | | |
| **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 | 33,978,329.00 | 36,814,839.00 | 12,801,269.66 | 36,814,839.00 | 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 | | | 33,978,329.00 | 36,814,839.00 | 12,801,269.66 | 36,814,839.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 4,801,585.02 | 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 | 4,801,585.02 | 0.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Pass-Through Revenues From Federal Sources | | 8287 | 10,461,953.00 | 13,298,463.00 | 4,842,451.68 | 13,298,463.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 10,461,953.00 | 13,298,463.00 | 4,842,451.68 | 13,298,463.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 23,516,376.00 | 23,516,376.00 | 12,760,403.00 | 23,516,376.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 23,516,376.00 | 23,516,376.00 | 12,760,403.00 | 23,516,376.00 | 0.00 | 0.0% |
| **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 | | | 33,978,329.00 | 36,814,839.00 | 17,602,854.68 | 36,814,839.00 | | |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 10,461,953.00 | 13,298,463.00 | 40,866.66 | 13,298,463.00 | 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 | 23,516,376.00 | 23,516,376.00 | 12,760,403.00 | 23,516,376.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 33,978,329.00 | 36,814,839.00 | 12,801,269.66 | 36,814,839.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 33,978,329.00 | 36,814,839.00 | 12,801,269.66 | 36,814,839.00 | | |

| Resource | Description | 2024-25 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 2024-25 2nd Interim Budget:

| | | |
|---|---|---|
| Beginning Balance | $ | 288,526 |
| Revenue | | 1,096,712 |
| Planned Expenditures | | (1,162,355) |
| Ending Fund Balance | $ | 222,883 |

| 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 | 561,050.00 | 661,069.00 | 322,526.15 | 661,069.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 435,643.00 | 435,643.00 | 248,705.62 | 435,643.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 996,693.00 | 1,096,712.00 | 571,231.77 | 1,096,712.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 385,844.00 | 383,545.00 | 238,139.14 | 375,812.00 | 7,733.00 | 2.0% |
| 2) Classified Salaries | | 2000-2999 | 142,710.00 | 137,682.00 | 84,915.48 | 135,559.00 | 2,123.00 | 1.5% |
| 3) Employee Benefits | | 3000-3999 | 257,340.00 | 254,330.00 | 162,421.97 | 260,937.00 | (6,607.00) | -2.6% |
| 4) Books and Supplies | | 4000-4999 | 13,017.00 | 15,640.00 | 10,600.14 | 15,640.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 160,324.00 | 249,761.00 | 97,151.76 | 319,056.00 | (69,295.00) | -27.7% |
| 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 | 47,962.37 | 52,048.00 | 22,414.14 | 55,350.63 | (3,302.63) | -6.3% |
| 9) TOTAL, EXPENDITURES | | | 1,007,197.37 | 1,093,006.00 | 615,642.63 | 1,162,354.63 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (10,504.37) | 3,706.00 | (44,410.86) | (65,642.63) | | |
| **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)** | | | (10,504.37) | 3,706.00 | (44,410.86) | (65,642.63) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 211,203.23 | 288,526.02 | | 288,526.02 | 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) | | | 211,203.23 | 288,526.02 | | 288,526.02 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 211,203.23 | 288,526.02 | | 288,526.02 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 200,698.86 | 292,232.02 | | 222,883.39 | | |
| 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 | 91,915.10 | | 22,566.47 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 200,698.86 | 200,316.92 | | 200,316.92 | | |
| Adult Education Expenses | 0000 | 9780 | | *200,316.92* | | | | |
| Adult Education Expenses | 0000 | 9780 | *200,698.86* | | | | | |
| Adult Education Expenses | 0000 | 9780 | | | | *200,316.92* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **LCFF SOURCES** | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FEDERAL REVENUE** | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 551,630.00 | 651,649.00 | 322,526.15 | 651,649.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 9,420.00 | 9,420.00 | 0.00 | 9,420.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 561,050.00 | 661,069.00 | 322,526.15 | 661,069.00 | 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 | 3,706.00 | 3,706.00 | 4,993.84 | 3,706.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 431,937.00 | 431,937.00 | 243,711.78 | 431,937.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 435,643.00 | 435,643.00 | 248,705.62 | 435,643.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 996,693.00 | 1,096,712.00 | 571,231.77 | 1,096,712.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 385,844.00 | 383,545.00 | 238,139.14 | 375,812.00 | 7,733.00 | 2.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 385,844.00 | 383,545.00 | 238,139.14 | 375,812.00 | 7,733.00 | 2.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 83,816.00 | 86,098.00 | 52,798.48 | 86,433.00 | (335.00) | -0.4% |
| Classified Support Salaries | | 2200 | 58,894.00 | 51,584.00 | 32,117.00 | 49,126.00 | 2,458.00 | 4.8% |
| 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 | | | 142,710.00 | 137,682.00 | 84,915.48 | 135,559.00 | 2,123.00 | 1.5% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 73,697.00 | 73,257.00 | 28,783.53 | 37,500.00 | 35,757.00 | 48.8% |
| PERS | | 3201-3202 | 41,076.00 | 37,243.00 | 45,371.81 | 69,803.00 | (32,560.00) | -87.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 17,249.00 | 16,093.00 | 15,176.25 | 26,671.00 | (10,578.00) | -65.7% |
| Health and Welfare Benefits | | 3401-3402 | 102,300.00 | 102,300.00 | 57,325.17 | 102,300.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 269.00 | 260.00 | 161.59 | 253.00 | 7.00 | 2.7% |
| Workers' Compensation | | 3601-3602 | 16,295.00 | 18,923.00 | 11,726.89 | 18,346.00 | 577.00 | 3.0% |
| OPEB, Allocated | | 3701-3702 | 6,454.00 | 6,254.00 | 3,876.73 | 6,064.00 | 190.00 | 3.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 257,340.00 | 254,330.00 | 162,421.97 | 260,937.00 | (6,607.00) | -2.6% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 2,130.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 10,887.00 | 15,640.00 | 3,029.15 | 7,640.00 | 8,000.00 | 51.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 7,570.99 | 8,000.00 | (8,000.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 13,017.00 | 15,640.00 | 10,600.14 | 15,640.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 11,826.00 | 5,902.63 | 47,826.00 | (36,000.00) | -304.4% |
| 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 | 11,695.00 | 11,695.00 | 7,022.63 | 11,695.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 49,101.00 | 49,101.00 | 36,000.00 | 49,101.00 | 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 | 88,728.00 | 77,583.00 | 42,424.44 | 77,583.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,800.00 | 98,556.00 | 5,547.00 | 131,851.00 | (33,295.00) | -33.8% |
| Communications | | 5900 | 0.00 | 1,000.00 | 255.06 | 1,000.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 160,324.00 | 249,761.00 | 97,151.76 | 319,056.00 | (69,295.00) | -27.7% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 47,962.37 | 52,048.00 | 22,414.14 | 55,350.63 | (3,302.63) | -6.3% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 47,962.37 | 52,048.00 | 22,414.14 | 55,350.63 | (3,302.63) | -6.3% |
| TOTAL, EXPENDITURES | | | 1,007,197.37 | 1,093,006.00 | 615,642.63 | 1,162,354.63 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 6371 | CalWORKs for ROCP or Adult Education | 22,566.47 |
| Total, Restricted Balance | | 22,566.47 |

# 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 2024-25 2nd Interim Budget:

| | |
|---|---|
| Beginning Balance | $ 9,050,449 |
| Revenue | 66,417,112 |
| Planned Expenditures | (66,700,166) |
| Ending Fund Balance | $ 8,767,395 |

| 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 | 34,896,253.00 | 34,915,729.00 | 23,230,332.08 | 34,915,729.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 11,699,731.00 | 20,165,581.00 | 16,718,678.48 | 20,265,581.00 | 100,000.00 | 0.5% |
| 4) Other Local Revenue | | 8600-8799 | 11,215,729.00 | 11,285,803.00 | 5,067,277.36 | 11,235,802.00 | (50,001.00) | -0.4% |
| 5) TOTAL, REVENUES | | | 57,811,713.00 | 66,367,113.00 | 45,016,287.92 | 66,417,112.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 6,075,421.00 | 6,436,206.00 | 3,432,955.15 | 6,436,206.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 9,634,127.00 | 10,000,021.00 | 5,842,577.11 | 9,939,601.00 | 60,420.00 | 0.6% |
| 3) Employee Benefits | | 3000-3999 | 7,949,071.00 | 8,278,158.00 | 4,322,315.63 | 8,240,395.00 | 37,763.00 | 0.5% |
| 4) Books and Supplies | | 4000-4999 | 2,088,617.00 | 2,924,708.00 | 1,090,001.00 | 3,092,649.00 | (167,941.00) | -5.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 24,317,162.00 | 30,743,967.00 | 22,461,210.64 | 30,744,591.00 | (624.00) | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 3,845,484.00 | 3,648,064.00 | 1,109,033.85 | 3,648,064.00 | 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 | 3,969,590.00 | 4,606,458.60 | 238,571.96 | 4,598,659.60 | 7,799.00 | 0.2% |
| 9) TOTAL, EXPENDITURES | | | 57,879,472.00 | 66,637,582.60 | 38,496,665.34 | 66,700,165.60 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (67,759.00) | (270,469.60) | 6,519,622.58 | (283,053.60) | | |
| **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)** | | | (67,759.00) | (270,469.60) | 6,519,622.58 | (283,053.60) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,073,459.72 | 9,050,448.91 | | 9,050,448.91 | 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) | | | 1,073,459.72 | 9,050,448.91 | | 9,050,448.91 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,073,459.72 | 9,050,448.91 | | 9,050,448.91 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,005,700.72 | 8,779,979.31 | | 8,767,395.31 | | |
| 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 | 1,005,700.72 | 8,056,400.92 | | 8,043,816.92 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 723,578.39 | | 723,578.39 | | |
| Early Education Expenses | 0000 | 9780 | | *723,578.39* | | | | |
| Early Education Expenses | 0000 | 9780 | | | | *723,578.39* | | |
| 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 | 539,291.00 | 565,000.00 | 165,396.04 | 565,000.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 34,356,962.00 | 34,350,729.00 | 23,064,936.04 | 34,350,729.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 34,896,253.00 | 34,915,729.00 | 23,230,332.08 | 34,915,729.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| Child Nutrition Programs | | 8520 | 32,000.00 | 35,000.00 | 91,699.89 | 35,000.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 0.00 | 433,613.00 | 0.00 | 433,613.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 11,667,731.00 | 19,696,968.00 | 16,626,978.59 | 19,796,968.00 | 100,000.00 | 0.5% |
| TOTAL, OTHER STATE REVENUE | | | 11,699,731.00 | 20,165,581.00 | 16,718,678.48 | 20,265,581.00 | 100,000.00 | 0.5% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 161,924.72 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 6,166.28 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 40,218.00 | 38,625.00 | 0.00 | 38,625.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 11,175,511.00 | 11,247,178.00 | 4,899,186.36 | 11,197,177.00 | (50,001.00) | -0.4% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,215,729.00 | 11,285,803.00 | 5,067,277.36 | 11,235,802.00 | (50,001.00) | -0.4% |
| TOTAL, REVENUES | | | 57,811,713.00 | 66,367,113.00 | 45,016,287.92 | 66,417,112.00 | | |
| **CERTIFICATED SALARIES** | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 4,925,233.00 | 5,286,018.00 | 2,725,884.69 | 5,286,018.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,150,188.00 | 1,150,188.00 | 707,070.46 | 1,150,188.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 6,075,421.00 | 6,436,206.00 | 3,432,955.15 | 6,436,206.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Classified Instructional Salaries | | 2100 | 1,143,173.00 | 1,143,173.00 | 646,710.69 | 1,143,173.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 2,814,347.00 | 2,667,142.00 | 1,568,268.68 | 2,713,628.00 | (46,486.00) | -1.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 3,216,909.00 | 3,649,532.00 | 2,327,954.79 | 3,559,025.00 | 90,507.00 | 2.5% |
| Clerical, Technical and Office Salaries | | 2400 | 2,459,698.00 | 2,540,174.00 | 1,299,642.95 | 2,523,775.00 | 16,399.00 | 0.6% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 9,634,127.00 | 10,000,021.00 | 5,842,577.11 | 9,939,601.00 | 60,420.00 | 0.6% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 1,156,585.00 | 1,242,593.00 | 592,369.80 | 1,242,593.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,599,391.00 | 2,662,217.00 | 1,633,792.37 | 2,645,874.00 | 16,343.00 | 0.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 822,336.00 | 848,044.00 | 493,331.36 | 842,281.00 | 5,763.00 | 0.7% |
| Health and Welfare Benefits | | 3401-3402 | 2,699,324.00 | 2,784,496.00 | 1,147,791.15 | 2,771,685.00 | 12,811.00 | 0.5% |
| Unemployment Insurance | | 3501-3502 | 7,853.00 | 8,208.00 | 4,631.29 | 8,176.00 | 32.00 | 0.4% |
| Workers' Compensation | | 3601-3602 | 475,067.00 | 535,591.00 | 338,512.55 | 533,501.00 | 2,090.00 | 0.4% |
| OPEB, Allocated | | 3701-3702 | 188,515.00 | 197,009.00 | 111,887.11 | 196,285.00 | 724.00 | 0.4% |
| 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 | | | 7,949,071.00 | 8,278,158.00 | 4,322,315.63 | 8,240,395.00 | 37,763.00 | 0.5% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 500.00 | 1,700.00 | 3,074.16 | 6,700.00 | (5,000.00) | -294.1% |
| Materials and Supplies | | 4300 | 1,366,615.00 | 2,153,802.00 | 501,757.84 | 2,307,743.00 | (153,941.00) | -7.1% |
| Noncapitalized Equipment | | 4400 | 162,145.00 | 235,107.00 | 109,361.08 | 244,107.00 | (9,000.00) | -3.8% |
| Food | | 4700 | 559,357.00 | 534,099.00 | 475,807.92 | 534,099.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,088,617.00 | 2,924,708.00 | 1,090,001.00 | 3,092,649.00 | (167,941.00) | -5.7% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 391,089.00 | 432,169.00 | 211,015.00 | 432,383.00 | (214.00) | 0.0% |
| Travel and Conferences | | 5200 | 180,592.00 | 222,884.00 | 126,130.25 | 239,143.00 | (16,259.00) | -7.3% |
| Dues and Memberships | | 5300 | 27,993.00 | 23,128.00 | 21,000.00 | 23,128.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 25,000.00 | 24,700.00 | 0.00 | 24,700.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 200.00 | 200.00 | 0.00 | 200.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 22,700.00 | 26,300.00 | 18,796.29 | 27,000.00 | (700.00) | -2.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,918,528.00 | 1,924,383.00 | 89,700.78 | 1,837,630.00 | 86,753.00 | 4.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 21,707,389.00 | 28,050,741.00 | 21,975,566.03 | 28,120,970.00 | (70,229.00) | -0.3% |
| Communications | | 5900 | 43,671.00 | 39,462.00 | 19,002.29 | 39,437.00 | 25.00 | 0.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 24,317,162.00 | 30,743,967.00 | 22,461,210.64 | 30,744,591.00 | (624.00) | 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 | 3,465,484.00 | 3,393,064.00 | 1,109,033.85 | 3,393,064.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 380,000.00 | 255,000.00 | 0.00 | 255,000.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,845,484.00 | 3,648,064.00 | 1,109,033.85 | 3,648,064.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| 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 | 3,969,590.00 | 4,606,458.60 | 238,571.96 | 4,598,659.60 | 7,799.00 | 0.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 3,969,590.00 | 4,606,458.60 | 238,571.96 | 4,598,659.60 | 7,799.00 | 0.2% |
| TOTAL, EXPENDITURES | | | 57,879,472.00 | 66,637,582.60 | 38,496,665.34 | 66,700,165.60 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | | | | |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 5058 | Early Education: 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 | 8,005,918.29 |
| Total, Restricted Balance | | 8,043,816.92 |

## 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 2024-25 2nd Interim Budget:

| | |
|---|---|
| Beginning Balance | $ 18,807,140 |
| Interest Revenue | 500,000 |
| Transfers Out | (2,200,000) |
| Ending Fund Balance | $ 17,107,140 |
| | |
| Assigned: Unexpected Facility Repairs | $ 1,603,154 |
| Outdoor School Facilities | 250,000 |
| | |
| Reserve for Economic Uncertainties | $ 15,253,986 |

| 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 | 325,000.00 | 325,000.00 | 346,109.53 | 500,000.00 | 175,000.00 | 53.8% |
| 5) TOTAL, REVENUES | | | 325,000.00 | 325,000.00 | 346,109.53 | 500,000.00 | | |
| **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)** | | | 325,000.00 | 325,000.00 | 346,109.53 | 500,000.00 | | |
| **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 | 2,200,000.00 | (2,200,000.00) | New |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | (2,200,000.00) | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 325,000.00 | 325,000.00 | 346,109.53 | (1,700,000.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,846,821.11 | 18,807,139.84 | | 18,807,139.84 | 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) | | | 15,846,821.11 | 18,807,139.84 | | 18,807,139.84 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,846,821.11 | 18,807,139.84 | | 18,807,139.84 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 16,171,821.11 | 19,132,139.84 | | 17,107,139.84 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 1,853,154.00 | 1,853,154.00 | | 1,853,154.00 | | |
| Unexpected Facility Repairs | 0000 | 9780 | | *1,603,154.00* | | | | |
| CGM Faciliites | 0000 | 9780 | | *250,000.00* | | | | |
| Unexpected Facility Repairs | 0000 | 9780 | *1,603,154.00* | | | | | |
| CGM Facilities | 0000 | 9780 | *250,000.00* | | | | | |
| Unexpected Facility Repairs | 0000 | 9780 | | | | *1,603,154.00* | | |
| CGM Facilities | 0000 | 9780 | | | | *250,000.00* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 14,318,667.11 | 17,278,985.84 | | 15,253,985.84 | | |
| 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 | 325,000.00 | 325,000.00 | 346,109.53 | 500,000.00 | 175,000.00 | 53.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 325,000.00 | 325,000.00 | 346,109.53 | 500,000.00 | 175,000.00 | 53.8% |
| TOTAL, REVENUES | | | 325,000.00 | 325,000.00 | 346,109.53 | 500,000.00 | | |
| **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 | 2,200,000.00 | (2,200,000.00) | New |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 2,200,000.00 | (2,200,000.00) | New |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + e) | | | 0.00 | 0.00 | 0.00 | (2,200,000.00) | | |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| Total, Restricted Balance | | 0.00 |

## Special Reserve Fund for Postemployment Benefits
## Fund 20

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

In January of 2025, 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 $7,294,981. The report is based on information as of June 2024.

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, 2024, was $1,471,215.

### Summary of Fund 20
### FY 2024-25 2nd Interim Budget:

| | | |
|---|---|---|
| Beginning Balance | $ | 1,260,881 |
| Interest Revenue | | 25,000 |
| Assigned: Post Employment Benefit | $ | 1,285,881 |

| 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 | 25,000.00 | 25,000.00 | 26,395.38 | 25,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 25,000.00 | 25,000.00 | 26,395.38 | 25,000.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 25,000.00 | 25,000.00 | 26,395.38 | 25,000.00 | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 25,000.00 | 25,000.00 | 26,395.38 | 25,000.00 | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,243,914.32 | 1,260,881.05 | | 1,260,881.05 | 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) | | | 1,243,914.32 | 1,260,881.05 | | 1,260,881.05 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,243,914.32 | 1,260,881.05 | | 1,260,881.05 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,268,914.32 | 1,285,881.05 | | 1,285,881.05 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 1,268,914.32 | 1,285,881.05 | | 1,285,881.05 | | |
| Other Post Employment Expenses | 0000 | 9780 | | *1,285,881.05* | | | | |
| Other Post Employment Expenses | 0000 | 9780 | *1,268,914.32* | | | | | |
| Other Post Employment Expenses | 0000 | 9780 | | | | *1,285,881.05* | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Interest | | 8660 | 25,000.00 | 25,000.00 | 26,395.38 | 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 | | | 25,000.00 | 25,000.00 | 26,395.38 | 25,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 25,000.00 | 25,000.00 | 26,395.38 | 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 | | | | | | | | |
| (a - b + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2024-25 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 2024-25 2nd Interim Budget:

| | |
|---|---|
| Beginning Balance | $ 4,197,110 |
| Interest Revenue | 280,000 |
| Transfer Outs | (1,100,000) |
| Ending Fund Balance | $ 3,377,110 |

| 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 | 280,000.00 | 89,303.98 | 280,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 100,000.00 | 280,000.00 | 89,303.98 | 280,000.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299,7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 100,000.00 | 280,000.00 | 89,303.98 | 280,000.00 | | |
| **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 | 1,100,000.00 | 0.00 | 1,100,000.00 | 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 | (1,100,000.00) | 0.00 | (1,100,000.00) | | |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 100,000.00 | (820,000.00) | 89,303.98 | (820,000.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,094,342.61 | 4,197,109.85 | | 4,197,109.85 | 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) | | | 4,094,342.61 | 4,197,109.85 | | 4,197,109.85 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,094,342.61 | 4,197,109.85 | | 4,197,109.85 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,194,342.61 | 3,377,109.85 | | 3,377,109.85 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 3,374,509.32 | 3,374,509.32 | | 3,374,509.32 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 819,833.29 | 2,600.53 | | 2,600.53 | | |
| State Funded Facility Projects | 0000 | 9780 | | *2,600.53* | | | | |
| State Funded Facility Projects | 0000 | 9780 | *819,833.29* | | | | | |
| State Funded Facility Projects | 0000 | 9780 | | | | *2,600.53* | | |
| 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 | 100,000.00 | 280,000.00 | 89,303.98 | 280,000.00 | 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 | | | 100,000.00 | 280,000.00 | 89,303.98 | 280,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 100,000.00 | 280,000.00 | 89,303.98 | 280,000.00 | | |
| **CLASSIFIED SALARIES** | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |

| 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: 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% |
| 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 | 1,100,000.00 | 0.00 | 1,100,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 1,100,000.00 | 0.00 | 1,100,000.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | |
| (a - b + c + e) | | | 0.00 | (1,100,000.00) | 0.00 | (1,100,000.00) | | |

| Resource | Description | 2024-25 Projected Totals |
|---|---|---|
| 7710 | State School Facilities Projects | 3,374,509.32 |
| Total, Restricted Balance | | 3,374,509.32 |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **B. COUNTY OFFICE OF EDUCATION** | | | | | | |
| **1. County Program Alternative Education Grant ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | 30.00 | 30.00 | 30.00 | 30.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 250.00 | 250.00 | 250.00 | 250.00 | 0.00 | 0.0% |
| **d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)** | 280.00 | 280.00 | 280.00 | 280.00 | 0.00 | 0.0% |
| **2. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | 173.00 | 173.00 | 173.00 | 173.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 840.00 | 840.00 | 840.00 | 856.00 | 16.00 | 2.0% |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | 52.00 | 52.00 | 52.00 | 52.00 | 0.00 | 0.0% |
| 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)** | 1,065.00 | 1,065.00 | 1,065.00 | 1,081.00 | 16.00 | 2.0% |
| **3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)** | 1,345.00 | 1,345.00 | 1,345.00 | 1,361.00 | 16.00 | 1.0% |
| **4. Adults in Correctional Facilities** | | | | | 0.00 | |
| **5. County Operations Grant ADA** | 55,620.00 | 55,620.00 | 55,620.00 | 55,620.00 | 0.00 | 0.0% |
| **6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|---|---|---|---|---|---|
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. | | | | | | |
| Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | | | | | 0.00 | |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | 390.00 | 390.00 | 425.00 | 425.00 | 35.00 | 9.0% |
| **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** | | | | | | |

| 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) | 390.00 | 390.00 | 425.00 | 425.00 | 35.00 | 9.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 390.00 | 390.00 | 425.00 | 425.00 | 35.00 | 9.0% |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 34,404,928.24 | 28,255,980.65 | 29,294,124.52 | 26,244,113.29 | 21,689,040.21 | 20,670,101.15 | 22,034,477.75 | 28,757,848.01 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 645,540.00 | 656,049.00 | 1,177,023.00 | 1,161,971.00 | 1,161,971.00 | 1,177,023.00 | 1,161,971.00 | 1,146,052.00 |
| Property Taxes | 8020-8079 | | 389,041.75 | 262,416.83 | 0.00 | 0.00 | 1,823,679.86 | 113,872.40 | 8,778,314.72 | 1,478.72 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | 45,508.99 | 312,953.70 | 1,085,101.68 | 63,007.98 | 512,516.82 | (95,554.37) | 3,253,588.30 | 1,412,620.81 |
| Other State Revenue | 8300-8599 | | 1,767,759.34 | 1,841,611.72 | 3,169,599.72 | 3,580,126.85 | 5,318,186.14 | 5,310,357.22 | 3,278,052.94 | 3,038,735.72 |
| Other Local Revenue | 8600-8799 | | 847,830.71 | 3,336,096.56 | 2,636,228.25 | 3,100,075.36 | 144,646.76 | 4,128,604.56 | 2,892,229.92 | 677,752.01 |
| Interfund Transfers In | 8900-8929 | | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 3,695,680.79 | 6,409,127.81 | 8,067,952.65 | 7,905,181.19 | 8,961,000.58 | 10,634,302.81 | 19,364,156.88 | 6,276,639.26 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 952,644.51 | 2,453,027.49 | 2,324,942.83 | 2,299,709.30 | 2,404,659.94 | 2,340,543.13 | 2,343,207.26 | 2,385,979.46 |
| Classified Salaries | 2000-2999 | | 1,764,117.19 | 2,987,808.39 | 3,126,603.31 | 3,112,813.44 | 3,107,741.35 | 3,084,383.75 | 3,017,476.11 | 3,171,351.34 |
| Employee Benefits | 3000-3999 | | 957,368.22 | 1,797,036.61 | 2,802,962.13 | 2,824,389.57 | 2,862,973.90 | 2,828,184.84 | 2,810,563.94 | 2,854,567.50 |
| Books and Supplies | 4000-4999 | | 30,611.96 | 343,796.54 | 320,808.00 | 949,020.74 | 441,822.08 | 781,511.93 | 210,081.60 | 241,042.31 |
| Services | 5000-5999 | | 387,206.19 | 1,713,461.43 | 1,143,905.33 | 3,258,027.10 | 1,235,380.67 | 3,232,845.45 | 4,125,957.48 | 2,056,491.91 |
| Capital Outlay | 6000-6999 | | 0.00 | 1,062,238.23 | 28,825.55 | 1,132,095.96 | 403,615.85 | 443,384.30 | 387,303.43 | 847,735.97 |
| Other Outgo | 7000-7499 | | 459,092.53 | (6,800.71) | (6,594.81) | (239,668.29) | (1,737.30) | (3,400.34) | 128,013.72 | (1,708.13) |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 4,551,040.60 | 10,350,567.98 | 9,741,452.34 | 13,336,387.82 | 10,454,456.49 | 12,707,453.06 | 13,022,603.54 | 11,555,460.36 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 608,523.26 | 1,045.29 | 2,011.62 | (16,412.78) | 12,710.81 | 645.82 | 47,566.87 | (47,565.07) | (147,688.58) |
| Accounts Receivable | 9200-9299 | 22,558,727.55 | 1,683,884.17 | 1,128,637.15 | 3,136,653.53 | 566,169.77 | 155,920.55 | 3,305,509.76 | 22,675.00 | 2,911,890.36 |
| Due From Other Funds | 9310 | 6,763,579.05 | 250,766.32 | 6,424,351.79 | 46,122.80 | (21,229.23) | (14,429.53) | (12,779.58) | (15,919.36) | (17,314.22) |
| Stores | 9320 | 90,363.60 | 21,505.82 | (15,413.09) | (4,596.99) | 31,641.45 | (32,591.64) | 2,281.63 | 1,604.99 | 19,550.93 |
| Prepaid Expenditures | 9330 | 0.00 | | | | | | | | |
| Other Current Assets | 9340 | 0.00 | | | | | | | | |
| Lease Receivable | 9380 | 0.00 | | | | | | | | |
| Deferred Outflows of Resources | 9490 | 0.00 | | | | | | | | |
| SUBTOTAL | | 30,021,193.46 | 1,957,201.60 | 7,539,587.47 | 3,161,766.56 | 589,292.80 | 109,545.20 | 3,342,578.68 | (39,204.44) | 2,766,438.49 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 13,275,385.02 | 7,041,552.81 | 1,797,894.70 | 1,512,823.92 | (286,840.75) | (364,971.65) | (331,858.87) | (421,021.36) | (344,301.03) |
| Due To Other Funds | 9610 | 3,539,364.22 | 123,647.23 | 431,508.65 | 3,017,501.19 | | | 0.00 | 0.00 | 0.00 |
| Current Loans | 9640 | 0.00 | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | 661,259.50 | 85,589.34 | 330,600.08 | 7,952.99 | | | 236,910.70 | | |
| SUBTOTAL | | 17,476,008.74 | 7,250,789.38 | 2,560,003.43 | 4,538,278.10 | (286,840.75) | (364,971.65) | (94,948.17) | (421,021.36) | (344,301.03) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 12,545,184.72 | (5,293,587.78) | 4,979,584.04 | (1,376,511.54) | 876,133.55 | 474,516.85 | 3,437,526.85 | 381,816.92 | 3,110,739.52 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (6,148,947.59) | 1,038,143.87 | (3,050,011.23) | (4,555,073.08) | (1,018,939.06) | 1,364,376.60 | 6,723,370.26 | (2,168,081.58) |
| F. ENDING CASH (A + E) | | | 28,255,980.65 | 29,294,124.52 | 26,244,113.29 | 21,689,040.21 | 20,670,101.15 | 22,034,477.75 | 28,757,848.01 | 26,589,766.43 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | |
| A. BEGINNING CASH | | 26,589,766.43 | 31,060,521.01 | 42,089,307.78 | 44,885,247.69 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 1,146,052.00 | 1,146,052.00 | 1,146,052.00 | 706,357.00 | 0.00 | | 12,432,113.00 | 12,432,113.00 |
| Property Taxes | 8020-8079 | 960,000.00 | 4,500,000.00 | 1,211,912.36 | 1,211,912.36 | | | 19,252,629.00 | 19,252,629.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 3,000,000.00 | 3,020,000.87 | 3,004,100.00 | 2,000,028.00 | | | 17,613,872.78 | 17,613,872.78 |
| Other State Revenue | 8300-8599 | 4,800,000.00 | 5,600,000.00 | 5,010,593.37 | 4,001,000.00 | | | 46,716,023.02 | 46,716,023.02 |
| Other Local Revenue | 8600-8799 | 5,300,000.00 | 6,050,000.99 | 5,000,808.00 | 5,000,000.00 | | | 39,114,273.12 | 39,114,273.12 |
| Interfund Transfers In | 8900-8929 | 1,000,000.00 | 1,000,000.00 | 300,000.00 | 1,000,000.00 | | | 3,300,000.00 | 3,300,000.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 16,206,052.00 | 21,316,053.86 | 15,673,465.73 | 13,919,297.36 | 0.00 | 0.00 | 138,428,910.92 | 138,428,910.92 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 2,554,787.25 | 2,554,787.25 | 2,838,652.50 | 2,838,652.50 | 94,931.58 | | 28,386,525.00 | 28,386,525.00 |
| Classified Salaries | 2000-2999 | 3,548,267.06 | 3,548,267.06 | 3,942,518.95 | 3,513,841.55 | 1,500,000.00 | | 39,425,189.50 | 39,425,189.50 |
| Employee Benefits | 3000-3999 | 3,147,673.55 | 3,147,673.55 | 3,497,415.05 | 2,898,341.64 | 2,545,000.00 | | 34,974,150.50 | 34,974,150.50 |
| Books and Supplies | 4000-4999 | 612,928.97 | 612,928.97 | 681,032.19 | 684,736.57 | 900,000.00 | | 6,810,321.86 | 6,810,321.86 |
| Services | 5000-5999 | 3,067,657.81 | 3,067,657.81 | 3,408,508.68 | 2,387,986.89 | 5,000,000.00 | | 34,085,086.75 | 34,085,086.75 |
| Capital Outlay | 6000-6999 | 1,054,828.27 | 1,054,828.27 | 1,172,031.41 | 1,133,426.87 | 3,000,000.00 | | 11,720,314.11 | 11,720,314.11 |
| Other Outgo | 7000-7499 | (1,143,955.00) | (2,066,000.00) | (1,005,027.96) | (350,000.00) | | | (4,237,786.29) | (4,237,786.29) |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| TOTAL DISBURSEMENTS | | 12,842,187.91 | 11,920,142.91 | 14,535,130.82 | 13,106,986.02 | 13,039,931.58 | 0.00 | 151,163,801.43 | 151,163,801.43 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 256,209.28 | 200,000.00 | 200,000.00 | 100,000.00 | | | 608,523.26 | |
| Accounts Receivable | 9200-9299 | 2,400,000.00 | 2,447,387.26 | 2,400,000.00 | 2,400,000.00 | | | 22,558,727.55 | |
| Due From Other Funds | 9310 | 31,000.00 | 31,000.06 | 31,010.00 | 31,000.00 | | | 6,763,579.05 | |
| Stores | 9320 | 16,595.00 | 16,595.50 | 16,595.00 | 16,595.00 | | | 90,363.60 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 2,703,804.28 | 2,694,982.82 | 2,647,605.00 | 2,547,595.00 | 0.00 | 0.00 | 30,021,193.46 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | 1,600,000.25 | 1,072,107.00 | 1,000,000.00 | 1,000,000.00 | | | 13,275,385.02 | |
| Due To Other Funds | 9610 | (3,292.85) | (10,000.00) | (10,000.00) | (10,000.00) | | | 3,539,364.22 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | 206.39 | | | | | | 661,259.50 | |
| SUBTOTAL | | 1,596,913.79 | 1,062,107.00 | 990,000.00 | 990,000.00 | 0.00 | 0.00 | 17,476,008.74 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 1,106,890.49 | 1,632,875.82 | 1,657,605.00 | 1,557,595.00 | 0.00 | 0.00 | 12,545,184.72 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 4,470,754.58 | 11,028,786.77 | 2,795,939.91 | 2,369,906.34 | (13,039,931.58) | 0.00 | (189,705.79) | (12,734,890.51) |
| F. ENDING CASH (A + E) | | 31,060,521.01 | 42,089,307.78 | 44,885,247.69 | 47,255,154.03 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 34,215,222.45 | |

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 17, 2025 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Rosa Casillas Telephone: (209) 381-6732

Title: Director of Financial Services, Internal E-mail: rcasillas@mcoe.org

**Criteria and Standards Review Summary**

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|---|---|---|---|---|
| 1 | Average Daily Attendance | Projected Funded 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 |
| 2 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim. | X | |
| 3 | Salaries and Benefits | Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since first interim. | X | |
| 4a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | X |
| 4b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim. | | X |
| 5 | Ongoing and Major Maintenance Account | If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | X | |
| 6 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | | X |
| 7a | Fund Balance | Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 7b | Cash Balance | Projected county school service fund cash balance will be positive at the end of the current fiscal year. | X | |
| 8 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |

| SUPPLEMENTAL INFORMATION | | | No | Yes |
|---|---|---|---|---|
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | | X |
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |
| S6 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? | | X |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment? | | X |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since first interim in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the county office operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since first interim in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of second interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | X | |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

| ADDITIONAL FISCAL INDICATORS | | | No | Yes |
|---|---|---|---|---|
| A1 | Negative Cash Flow | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? | X | |
| A2 | Independent Position Control | Is personnel position control independent from the payroll system? | | X |
| A3 | County Operations Grant ADA | Is County Operations Grant ADA decreasing in both the prior and current fiscal year? | X | |
| A4 | New Charter Schools Impacting County Office ADA | Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years? | X | |
| A5 | Salary Increases Exceed COLA | Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | X | |
| A6 | Uncapped Health Benefits | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | X | |
| A7 | Fiscal Distress Reports | Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE. | X | |
| A8 | Change of CBO or Superintendent | Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months? | X | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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) | | 55,620.00 | 0.00% | 55,620.00 | 0.00% | 55,620.00 |
| (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 | 24,382,027.00 | 2.43% | 24,974,510.00 | 3.52% | 25,853,613.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 6,927,512.00 | (34.64%) | 4,527,512.00 | 0.00% | 4,527,512.00 |
| 4. Other Local Revenues | 8600-8799 | 13,413,684.12 | 0.00% | 13,413,684.12 | 0.00% | 13,413,684.12 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (4,698,878.00) | (30.24%) | (3,277,953.00) | 0.00% | (3,277,953.00) |
| 6. Total (Sum lines A1 thru A5c) | | 40,024,345.12 | (.97%) | 39,637,753.12 | 2.22% | 40,516,856.12 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 8,963,647.00 | | 9,107,065.00 |
| b. Step & Column Adjustment | | | | 143,418.00 | | 145,713.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 8,963,647.00 | 1.60% | 9,107,065.00 | 1.60% | 9,252,778.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 13,973,754.00 | | 14,616,546.62 |
| b. Step & Column Adjustment | | | | 223,580.00 | | 233,865.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 419,212.62 | | 146,165.47 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 13,973,754.00 | 4.60% | 14,616,546.62 | 2.60% | 14,996,577.09 |
| 3. Employee Benefits | 3000-3999 | 11,583,420.00 | 3.86% | 12,030,996.00 | 2.76% | 12,362,596.00 |
| 4. Books and Supplies | 4000-4999 | 2,803,312.00 | (6.43%) | 2,622,981.00 | 0.00% | 2,622,981.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,943,880.06 | (2.42%) | 13,606,047.00 | (.84%) | 13,492,259.00 |
| 6. Capital Outlay | 6000-6999 | 2,997,219.00 | (73.40%) | 797,219.00 | (49.83%) | 400,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 325,000.00 | (100.00%) | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (11,834,122.21) | 1.74% | (12,039,949.00) | (.75%) | (11,949,848.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 42,756,109.85 | (4.71%) | 40,740,905.62 | 1.07% | 41,177,343.09 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (2,731,764.73) | | (1,103,152.50) | | (660,486.97) |
| D. FUND BALANCE | | | | | | |
| 1.Net Beginning Fund Balance(Form 01I, line F1e) | | 19,616,750.69 | | 16,884,985.96 | | 15,781,833.46 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 16,884,985.96 | | 15,781,833.46 | | 15,121,346.49 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 88,598.01 | | 88,598.00 | | 88,598.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| d. Assigned | 9780 | 13,773,111.92 | | 12,839,643.80 | | 12,185,199.96 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,023,276.03 | | 2,853,591.66 | | 2,847,548.53 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| (Line D3f must agree with line D2) | | 16,884,985.96 | | 15,781,833.46 | | 15,121,346.49 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,023,276.03 | | 2,853,591.66 | | 2,847,548.53 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (Enter other reserve projections in Columns C and E for subsequent | | | | | | |
| years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 15,253,985.84 | | 15,753,986.00 | | 16,253,986.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 18,277,261.87 | | 18,607,577.66 | | 19,101,534.53 |

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.

Step & Column

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5) | | | | | | |
| (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 | 7,302,715.00 | 0.00% | 7,302,715.00 | 0.00% | 7,302,715.00 |
| 2. Federal Revenues | 8100-8299 | 17,613,872.78 | (3.58%) | 16,983,643.78 | 0.00% | 16,983,643.78 |
| 3. Other State Revenues | 8300-8599 | 39,788,511.02 | 1.76% | 40,490,659.02 | 2.52% | 41,509,740.02 |
| 4. Other Local Revenues | 8600-8799 | 25,700,589.00 | .78% | 25,900,589.00 | 0.00% | 25,900,589.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 3,300,000.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 4,698,878.00 | (30.24%) | 3,277,953.00 | 0.00% | 3,277,953.00 |
| 6. Total (Sum lines A1 thru A5c) | | 98,404,565.80 | (4.52%) | 93,955,559.80 | 1.08% | 94,974,640.80 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 19,422,878.00 | | 19,733,644.00 |
| b. Step & Column Adjustment | | | | 310,766.00 | | 315,738.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 19,422,878.00 | 1.60% | 19,733,644.00 | 1.60% | 20,049,382.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 25,451,435.50 | | 26,622,201.56 |
| b. Step & Column Adjustment | | | | 407,223.00 | | 425,955.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 763,543.06 | | 266,222.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 25,451,435.50 | 4.60% | 26,622,201.56 | 2.60% | 27,314,378.56 |
| 3. Employee Benefits | 3000-3999 | 23,390,730.50 | 3.65% | 24,243,720.00 | 2.60% | 24,874,661.00 |
| 4. Books and Supplies | 4000-4999 | 4,007,009.86 | (25.00%) | 3,005,257.00 | (29.99%) | 2,103,943.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 20,141,206.69 | (12.20%) | 17,683,709.00 | (8.03%) | 16,263,422.00 |
| 6. Capital Outlay | 6000-6999 | 8,723,095.11 | (71.83%) | 2,457,165.00 | 0.00% | 2,457,165.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 725,579.00 | 0.00% | 725,579.00 | 0.00% | 725,579.03 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 6,545,756.92 | 14.08% | 7,467,402.00 | (.75%) | 7,411,553.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 108,407,691.58 | (5.97%) | 101,938,677.56 | (.72%) | 101,200,083.59 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (10,003,125.78) | | (7,983,117.76) | | (6,225,442.79) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 27,333,362.27 | | 17,330,236.49 | | 9,347,118.73 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 17,330,236.49 | | 9,347,118.73 | | 3,121,675.94 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 17,330,236.49 | | 9,347,118.73 | | 3,121,675.94 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 17,330,236.49 | | 9,347,118.73 | | 3,121,675.94 |
| E. AVAILABLE RESERVES | | | | | | |
| 1.County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated Amount | 9790 | | | | | |
| (Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Step & Column

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 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) | | 55,620.00 | 0.00% | 55,620.00 | 0.00% | 55,620.00 |
| (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 | 31,684,742.00 | 1.87% | 32,277,225.00 | 2.72% | 33,156,328.00 |
| 2. Federal Revenues | 8100-8299 | 17,613,872.78 | (3.58%) | 16,983,643.78 | 0.00% | 16,983,643.78 |
| 3. Other State Revenues | 8300-8599 | 46,716,023.02 | (3.63%) | 45,018,171.02 | 2.26% | 46,037,252.02 |
| 4. Other Local Revenues | 8600-8799 | 39,114,273.12 | .51% | 39,314,273.12 | 0.00% | 39,314,273.12 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 3,300,000.00 | (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) | | 138,428,910.92 | (3.49%) | 133,593,312.92 | 1.42% | 135,491,496.92 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 28,386,525.00 | | 28,840,709.00 |
| b. Step & Column Adjustment | | | | 454,184.00 | | 461,451.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 28,386,525.00 | 1.60% | 28,840,709.00 | 1.60% | 29,302,160.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 39,425,189.50 | | 41,238,748.18 |
| b. Step & Column Adjustment | | | | 630,803.00 | | 659,820.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 1,182,755.68 | | 412,387.47 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 39,425,189.50 | 4.60% | 41,238,748.18 | 2.60% | 42,310,955.65 |
| 3. Employee Benefits | 3000-3999 | 34,974,150.50 | 3.72% | 36,274,716.00 | 2.65% | 37,237,257.00 |
| 4. Books and Supplies | 4000-4999 | 6,810,321.86 | (17.36%) | 5,628,238.00 | (16.01%) | 4,726,924.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 34,085,086.75 | (8.20%) | 31,289,756.00 | (4.90%) | 29,755,681.00 |
| 6. Capital Outlay | 6000-6999 | 11,720,314.11 | (72.23%) | 3,254,384.00 | (12.21%) | 2,857,165.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,050,579.00 | (30.94%) | 725,579.00 | 0.00% | 725,579.03 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (5,288,365.29) | (13.54%) | (4,572,547.00) | (.75%) | (4,538,295.00) |
| 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) | | 151,163,801.43 | (5.61%) | 142,679,583.18 | (.21%) | 142,377,426.68 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (12,734,890.51) | | (9,086,270.26) | | (6,885,929.76) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 46,950,112.96 | | 34,215,222.45 | | 25,128,952.19 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 34,215,222.45 | | 25,128,952.19 | | 18,243,022.43 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 88,598.01 | | 88,598.00 | | 88,598.00 |
| b. Restricted | 9740 | 17,330,236.49 | | 9,347,118.73 | | 3,121,675.94 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2025-26 Projection (C) | % Change (Cols. E-C/C) (D) | 2026-27 Projection (E) |
|---|---|---|---|---|---|---|
| d. Assigned | 9780 | 13,773,111.92 | | 12,839,643.80 | | 12,185,199.96 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,023,276.03 | | 2,853,591.66 | | 2,847,548.53 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 34,215,222.45 | | 25,128,952.19 | | 18,243,022.43 |
| E. AVAILABLE RESERVES (Unrestricted except as noted) | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,023,276.03 | | 2,853,591.66 | | 2,847,548.53 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 15,253,985.84 | | 15,753,986.00 | | 16,253,986.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 18,277,261.87 | | 18,607,577.66 | | 19,101,534.53 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 12.09% | | 13.04% | | 13.42% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | Merced County SELPA | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 36,814,839.00 | | 36,814,839.00 | | 36,814,839.00 |
| 2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No) | | 151,163,801.43 | | 142,679,583.18 | | 142,377,426.68 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 151,163,801.43 | | 142,679,583.18 | | 142,377,426.68 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 151,163,801.43 | | 142,679,583.18 | | 142,377,426.68 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 3,023,276.03 | | 2,853,591.66 | | 2,847,548.53 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) | | 2,584,000.00 | | 2,584,000.00 | | 2,584,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 3,023,276.03 | | 2,853,591.66 | | 2,847,548.53 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

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

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

## CRITERIA AND STANDARDS

**1. CRITERION: Average Daily Attendance**

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

| Program / Fiscal Year | Estimated Funded ADA: First Interim Projected Year Totals (Form 01CSI, Item 1A) | Estimated Funded ADA: Second Interim Projected Year Totals (Form AI) (Form MYPI) | Percent Change | Status |
|---|---|---|---|---|
| **County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)** | | | | |
| Current Year (2024-25) | 280.00 | 280.00 | 0.0% | Met |
| 1st Subsequent Year (2025-26) | 280.00 | 280.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | 280.00 | 280.00 | 0.0% | Met |
| **District Funded County Program ADA (Form AI, Line B2g)** | | | | |
| Current Year (2024-25) | 1,065.00 | 1,081.00 | 1.5% | Met |
| 1st Subsequent Year (2025-26) | 1,065.00 | 1,081.00 | 1.5% | Met |
| 2nd Subsequent Year (2026-27) | 1,065.00 | 1,081.00 | 1.5% | Met |
| **County Operations Grant ADA (Form AI, Line B5)** | | | | |
| Current Year (2024-25) | 55,620.00 | 55,620.00 | 0.0% | Met |
| 1st Subsequent Year (2025-26) | 55,620.00 | 55,620.00 | 0.0% | Met |
| 2nd Subsequent Year (2026-27) | 55,620.00 | 55,620.00 | 0.0% | Met |
| **Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)** | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2025-26) | | 0.00 | 0.0% | Not Met |
| 2nd Subsequent Year (2026-27) | | 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 is estimated to increase for country operated programs.

**2. CRITERION: LCFF Revenue**

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

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

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

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

LCFF Revenue
(Fund 01, Objects 8011, 8012, 8020-8089)

| Fiscal Year | First Interim (Form 01CSI, Item 2A) | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| Current Year (2024-25) | 31,613,852.00 | 31,684,742.00 | .2% | Met |
| 1st Subsequent Year (2025-26) | 32,696,893.00 | 32,277,225.00 | -1.3% | Met |
| 2nd Subsequent Year (2026-27) | 33,480,577.00 | 33,156,328.00 | -1.0% | Met |

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

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

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)

**3. CRITERION: Salaries and Benefits**

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

County Office Salaries and Benefits Standard Percentage Range: **-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, enter data into the first column. In the Second Interim column, Current Year data are extracted. If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; otherwise, enter this data.

| | Salaries and Benefits | | | |
|---|---|---|---|---|
| | First Interim (Form 01I, Objects 1000-3999) | Second Interim Projected Year Totals (Form 01I, Objects 1000-3999) | | |
| Fiscal Year | (Form 01CSI, Item 3A) | (Form MYPI, Lines B1-B3) | Percent Change | Status |
| Current Year (2024-25) | 103,934,440.00 | 102,785,865.00 | -1.1% | Met |
| 1st Subsequent Year (2025-26) | 105,853,508.50 | 106,354,173.18 | .5% | Met |
| 2nd Subsequent Year (2026-27) | 107,903,038.50 | 108,850,372.65 | .9% | Met |

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

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

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

**Explanation:**
(required if NOT met)

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

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

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

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

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

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

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

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 4A) | Second Interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)** | | | | |
| Current Year (2024-25) | 17,824,756.47 | 17,613,872.78 | -1.2% | No |
| 1st Subsequent Year (2025-26) | 16,604,756.47 | 16,983,643.78 | 2.3% | No |
| 2nd Subsequent Year (2026-27) | 16,604,756.47 | 16,983,643.78 | 2.3% | No |

**Explanation:** (required if Yes)

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 4A) | Second Interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)** | | | | |
| Current Year (2024-25) | 44,539,249.00 | 46,716,023.02 | 4.9% | No |
| 1st Subsequent Year (2025-26) | 42,891,527.00 | 45,018,171.02 | 5.0% | No |
| 2nd Subsequent Year (2026-27) | 43,910,608.00 | 46,037,252.02 | 4.8% | No |

**Explanation:** (required if Yes)

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 4A) | Second Interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)** | | | | |
| Current Year (2024-25) | 36,593,769.12 | 39,114,273.12 | 6.9% | Yes |
| 1st Subsequent Year (2025-26) | 36,793,769.12 | 39,314,273.12 | 6.9% | Yes |
| 2nd Subsequent Year (2026-27) | 36,793,769.12 | 39,314,273.12 | 6.9% | Yes |

**Explanation:** (required if Yes)
Special Education estimated to have an increase in Medi-Cal revenues.

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 4A) | Second Interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)** | | | | |
| Current Year (2024-25) | 6,808,263.86 | 6,810,321.86 | 0.0% | No |
| 1st Subsequent Year (2025-26) | 5,636,042.00 | 5,628,238.00 | -.1% | No |
| 2nd Subsequent Year (2026-27) | 4,746,797.00 | 4,726,924.00 | -.4% | No |

**Explanation:** (required if Yes)

| Object Range / Fiscal Year | First Interim Projected Year Totals (Form 01CSI, Item 4A) | Second Interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|---|---|---|---|---|
| **Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)** | | | | |
| Current Year (2024-25) | 31,937,169.17 | 34,085,086.75 | 6.7% | Yes |
| 1st Subsequent Year (2025-26) | 29,516,660.00 | 31,289,756.00 | 6.0% | Yes |
| 2nd Subsequent Year (2026-27) | 28,279,960.00 | 29,755,681.00 | 5.2% | Yes |

**Explanation:** (required if Yes)
Teacher Residency grant estimating an increase in services.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | First Interim Projected Year Totals | Second Interim Projected Year Totals | Percent Change | Status |
|---|---|---|---|---|
| **Total Federal, Other State, and Other Local Revenues (Section 4A)** | | | | |
| Current Year (2024-25) | 98,957,774.59 | 103,444,168.92 | 4.5% | Met |
| 1st Subsequent Year (2025-26) | 96,290,052.59 | 101,316,087.92 | 5.2% | Not Met |
| 2nd Subsequent Year (2026-27) | 97,309,133.59 | 102,335,168.92 | 5.2% | Not Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)** | | | | |
| Current Year (2024-25) | 38,745,433.03 | 40,895,408.61 | 5.5% | Not Met |
| 1st Subsequent Year (2025-26) | 35,152,702.00 | 36,917,994.00 | 5.0% | Not Met |
| 2nd Subsequent Year (2026-27) | 33,026,757.00 | 34,482,605.00 | 4.4% | Met |

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

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

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

**Explanation:** (linked from 4A if NOT met) Federal Revenue

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

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

Special Education estimated to have an increase in Medi-Cal revenues.

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

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

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

Teacher Residency grant estimating an increase in services.

**5. CRITERION: Facilities Maintenance**

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

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

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

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

| | | Required Minimum Contribution | Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|---|---|---|---|---|
| 1. | OMMA/RMA Contribution | 1,114,033.75 | 1,118,006.00 | Met |
| 2. | First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1) | | 1,118,006.00 | |

If status is not 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 Facilities Act of 1998) |
| | Other (explanation must be provided) |

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

**6. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

[2] A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

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

DATA ENTRY: All data are extracted or calculated.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| County Office's Available Reserves Percentage (Criterion 8B, Line 9) | 12.1% | 13.0% | 13.4% |
| **County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):** | 4.0% | 4.3% | 4.5% |

**6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)**

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves? Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Merced County SELPA

| | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 36,814,839.00 | 36,814,839.00 | 36,814,839.00 |

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

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

| Fiscal Year | Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Current Year (2024-25) | (2,731,764.73) | 42,756,109.85 | 6.4% | Not Met |
| 1st Subsequent Year (2025-26) | (1,103,152.50) | 40,740,905.62 | 2.7% | Met |
| 2nd Subsequent Year (2026-27) | (660,486.97) | 41,177,343.09 | 1.6% | Met |

**6D. Comparison of County Office Deficit Spending to the Standard**

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:** (required if NOT met)
Planned spending of one-time funds and balances.

**7. CRITERION: Fund and Cash Balances**

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

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

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

| Fiscal Year | Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2 )/(Form MYPI, Line D2) | Status |
|---|---|---|
| Current Year (2024-25) | 34,215,222.45 | Met |
| 1st Subsequent Year (2025-26) | 25,128,952.19 | Met |
| 2nd Subsequent Year (2026-27) | 18,243,022.43 | Met |

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

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

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

**Explanation:**
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column) | Status |
|---|---|---|
| Current Year (2024-25) | 47,255,154.03 | Met |

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

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

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

**Explanation:**
(required if NOT met)

8. **CRITERION: Reserves**

STANDARD: Available reserves[1] 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 uses[2]:

| Percentage Level[3] | County Office Total Expenditures and Other Financing Uses[2] |
|---|---|
| 5% or $87,000 (greater of) | 0 to $7,653,999 |
| 4% or $383,000 (greater of) | $7,654,000 to $19,138,999 |
| 3% or $766,000 (greater of) | $19,139,000 to $86,123,000 |
| 2% or $2,584,000 (greater of) | $86,123,001 and over |

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

[2] A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

[3] Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 151,163,801.43 | 142,679,583.18 | 142,377,426.68 |
| **County Office's Reserve Standard Percentage Level:** | **2%** | **2%** | **2%** |

## 8A. Calculating the County Office's Reserve Standard

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

| | | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11) | 151,163,801.43 | 142,679,583.18 | 142,377,426.68 |
| 2. | Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) | | | |
| 3. | Total Expenditures and Other Financing Uses (Line A1 plus Line A2) | 151,163,801.43 | 142,679,583.18 | 142,377,426.68 |
| 4. | Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. | Reserve Standard - by Percent (Line A3 times Line A4) | 3,023,276.03 | 2,853,591.66 | 2,847,548.53 |
| 6. | Reserve Standard - by Amount (From percentage level chart above) | 2,584,000.00 | 2,584,000.00 | 2,584,000.00 |
| 7. | **County Office's Reserve Standard (Greater of Line A5 or Line A6)** | **3,023,276.03** | **2,853,591.66** | **2,847,548.53** |

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

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

| Reserve Amounts (Unrestricted resources 0000-1999 except line 4) | | Current Year Projected Year Totals (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 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) | 3,023,276.03 | 2,853,591.66 | 2,847,548.53 |
| 3. | County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 4. | County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | | 0.00 | 0.00 |
| 5. | Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | | |
| 6. | Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 15,253,985.84 | 15,753,986.00 | 16,253,986.00 |
| 7. | Special Reserve Fund - Unassigned/Unappropriated Amount (Form 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | | |
| 8. | County Office's Available Reserve Amount (Lines B1 thru B7) | 18,277,261.87 | 18,607,577.66 | 19,101,534.53 |
| 9. | County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 12.09% | 13.04% | 13.42% |
| | **County Office's Reserve Standard** (Section 8A, Line 7): | **3,023,276.03** | **2,853,591.66** | **2,847,548.53** |
| | Status: | Met | Met | Met |

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

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

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

**Explanation:**
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year | First Interim (Form 01CSI, Item S5A) | Second Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|---|---|---|---|---|
| **1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)** | | | | | |
| Current Year (2024-25) | (4,429,533.00) | (4,427,953.00) | 0.0% | (1,580.00) | Met |
| 1st Subsequent Year (2025-26) | (4,700,458.00) | (4,698,878.00) | 0.0% | (1,580.00) | Met |
| 2nd Subsequent Year (2026-27) | (4,700,569.00) | (4,698,878.00) | 0.0% | (1,691.00) | Met |
| **1b. Transfers In, County School Service Fund *** | | | | | |
| Current Year (2024-25) | 1,100,000.00 | 3,300,000.00 | 200.0% | 2,200,000.00 | Not Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| **1c. Transfers Out, County School Service Fund *** | | | | | |
| Current Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2026-27) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget? No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:** (required if NOT met)

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

**Explanation:** (required if NOT met)

The variance is due to to a contribution from fund 17 for capital project.

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

**Explanation:** (required if NOT met)

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

**Project Information:** (required if YES)

**S6. Long-term Commitments**

Identify all existing and new multiyear commitments[1] 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.

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2024 |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | 15 | 01-0000 | | 6,530,000 |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | | | 1,437,525 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 7,967,525 |

| Type of Commitment (continued): | Prior Year (2023-24) Annual Payment (P & I) | Current Year (2024-25) Annual Payment (P & I) | 1st Subsequent Year (2025-26) Annual Payment (P & I) | 2nd Subsequent Year (2026-27) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | 573,788 | 582,588 | 582,588 | 582,588 |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 573,788 | 582,588 | 582,588 | 582,588 |
| **Has total annual payment increased over prior year (2023-24)** | | **Yes** | **Yes** | **Yes** |

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

DATA ENTRY: Enter an explanation if Yes.

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

| | |
|---|---|
| **Explanation:** (required if Yes to increase in total annual payments) | In 2018-2019, the MCOE issued COP's in the amount of $8.0 Million. The first payment was paid in March 2019. Over the next 16 years the annual payment will average $580k-$582k. |

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

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

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

No

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

| | |
|---|---|
| **Explanation:** (Required if Yes) | |

## S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities? — No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions? — No

2 OPEB Liabilities

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| a. Total OPEB liability | 7,320,648.00 | 7,294,981.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 639,393.00 | 1,471,215.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | 6,681,255.00 | 5,823,766.00 |
| d. Is total OPEB liability based on the county office's estimate or an actuarial valuation? | Actuarial | Estimated |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Jun 30, 2023 | Jun 30, 2024 |

3 OPEB Contributions

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

| | First Interim (Form 01CSI, Item S7A) | Second Interim |
|---|---|---|
| Current Year (2024-25) | 538,011.00 | 227,407.00 |
| 1st Subsequent Year (2025-26) | 538,011.00 | 227,407.00 |
| 2nd Subsequent Year (2026-27) | 538,011.00 | 227,407.00 |

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

| | | |
|---|---|---|
| Current Year (2024-25) | 1,065,297.50 | 1,054,055.50 |
| 1st Subsequent Year (2025-26) | 1,065,297.50 | 1,054,055.50 |
| 2nd Subsequent Year (2026-27) | 1,065,297.50 | 1,054,055.50 |

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

| | | |
|---|---|---|
| Current Year (2024-25) | 614,024.00 | 614,024.00 |
| 1st Subsequent Year (2025-26) | 633,446.00 | 633,446.00 |
| 2nd Subsequent Year (2026-27) | 636,211.00 | 611,242.00 |

d. Number of retirees receiving OPEB benefits

| | | |
|---|---|---|
| Current Year (2024-25) | 45.00 | 45.00 |
| 1st Subsequent Year (2025-26) | 45.00 | 45.00 |
| 2nd Subsequent Year (2026-27) | 45.00 | 45.00 |

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

| | First Interim (Form 01CSI, Item S7B) | Second Interim |
|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2024-25) | | |
| 1st Subsequent Year (2025-26) | | |
| 2nd Subsequent Year (2026-27) | | |

4 Comments:

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections? Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 236.0 | 232.0 | 236.0 | 236.0 |

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

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 6. Amount included for any tentative salary schedule increases | | | |

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

**Certificated (Non-management) Prior Year Settlements Negotiated Since 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:

**Certificated (Non-management) Step and Column Adjustments**

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are step & column adjustments included in the interim and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are savings from attrition included in the interim and MYPs? | | | |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | |

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections? No

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

If No, continue with section S8B.

**Classified (Non-management) Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 621.0 | 624.0 | 624.0 | 624.0 |

1a. Have any salary and benefit negotiations been settled since first interim projections? No

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits 373,477

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 6. Amount included for any tentative salary schedule increases | 1,120,431 | 1,138,358 | 1,156,572 |

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

| | | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the interim and MYPs? | | | |
| 2. | Cost of step & column adjustments | | | |
| 3. | Percent change in step & column over prior year | | | |

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

| | | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the interim and MYPs? | | | |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | | | |

**Classified (Non-management) - Other**

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections? n/a

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

| | Prior Year (2nd Interim) (2023-24) | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 198.0 | 205.0 | 205.0 | 205.0 |

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

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

If No, complete questions 3 and 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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 2. Salary settlement: | | | |
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

| **Management/Supervisor/Confidential Health and Welfare (H&W) Benefits** | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

| **Management/Supervisor/Confidential Step and Column Adjustments** | Budget Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are step & column adjustments included in the interim and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Current Year (2024-25) | 1st Subsequent Year (2025-26) | 2nd Subsequent Year (2026-27) |
|---|---|---|---|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

**S9.** **Status of Other Funds**

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

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

## ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No) | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **A3.** | Is the County Operations Grant ADA decreasing in both the prior and current fiscal years? | No |
| **A4.** | Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year? | No |
| **A5.** | Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.) | No |
| **A8.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

**Comments:**
(optional)

**End of County Office Second Interim Criteria and Standards Review**

Second Interim
Projected Totals 2024-25
**Technical Review Checks**
Phase - All
Display - Exceptions Only

**Merced County Office of Education** **Merced County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)
**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 12-5050-0-0000-0000-9791 | 5050 | 9791 | $3,285,546.01 |
| Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced. | | | |
| 12-5050-3-0000-0000-9791 | 5050 | 9791 | ($3,285,546.01) |
| Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced. | | | |
| 12-6040-0-0000-0000-9791 | 6040 | 9791 | ($1,131,130.00) |
| Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced. | | | |
| 12-6040-3-0000-0000-9791 | 6040 | 9791 | $1,131,130.00 |
| Explanation: Department use of PY resulted in a negative and positive value of equal value. The resource as a whole is balanced. | | | |

## GENERAL LEDGER CHECKS

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

| FUND | RESOURCE | FUNCTION | VALUE |
|---|---|---|---|
| 01 | 0000 | 8100 | ($4,475,633.00) |
| 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) | | | |