

COLUSA COUNTY OFFICE OF EDUCATION

Michael P. West, County Superintendent of Schools
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COLUSA COUNTY BOARD OF EDUCATION REGULAR MEETING

DATE: Wednesday, December 13, 2023, and Thursday, December 14, 2023

TIME: 4:00 p.m. Annual Organizational Meeting

Regular Board Business Meeting Following Annual Organizational Meeting

If Needed, Contingency Board Meeting Will Begin at 4:00 p.m. on
December 14, 2023, and Will Follow this Agenda

PLACE: 345 5th Street, Colusa, Large Conference Room

NOTICES: *The Colusa County Office of Education encourages those with disabilities to participate fully in the public meeting process. If you have a special need in order to allow you to attend or participate in our public meetings, contact the Superintendent's Office at 530.458.0350 well in advance of the meeting that you wish to attend so that we may make every reasonable effort to accommodate you (Cal. Gov't. Code, § 54954.2, subd. (a)(1)).*

The agenda packet and supporting materials can be viewed at the Colusa County Office of Education located at 345 5th Street, Colusa, CA, or online at ccoe.net. For more information, please call 530.458.0350.

This meeting will be recorded.

ANNUAL ORGANIZATIONAL MEETING AGENDA

4:00 p.m.

DECISION

1.0 CALL TO ORDER

1.1 Pledge of Allegiance

2.0 ORDERING OF AGENDA

3.0 PUBLIC INPUT – *Items on the agenda*

4.0 ORGANIZATION OF THE BOARD

4.1 Accept President Rotation Schedule

action

4.2 Accept the 2024 Schedule of Meetings

action

4.3 Set 2024-25 Liaison Assignments

action

REGULAR BOARD MEETING AGENDA

5.0 STAFF QUESTIONS AND COMMENTS

6.0 LETTERS AND COMMUNICATIONS

7.0 PUBLIC INPUT – *Items not on the agenda*

8.0 REPORTS FROM SUPERINTENDENT AND STAFF

*Note: **Bold** indicates oral report*

		<u>DECISION</u>
8.1	Superintendent's Reports	information
	8.1.1 Superintendent's Monthly Report	
	8.1.2 Superintendents Council – No November Meeting	
8.2	Administrative Services – Aaron Heinz	information
8.3	Student Services – Chuck Wayman	information
8.4	SELPA – October Meeting – Chuck Wayman	information
8.5	Technology Services – Alex Evans	information
9.0	BOARD QUESTIONS AND COMMENTS	
9.1	Board President's Report	information
10.0	PUBLIC INPUT – <i>Items on the agenda</i>	
11.0	CONSENT AGENDA	
	(All items are approved by one motion unless pulled by a Board member for separate discussion or action.)	
11.1	Approve Minutes of the November 8, 2023, Regular Board Meeting	action
12.0	OLD BUSINESS	
12.1	Community College District Territory (standing item)	information
12.2	Facilities Update (standing item)	information
12.3	LCAP Update (standing item)	information
12.4	Universal Prekindergarten (standing item)	information
13.0	NEW BUSINESS	
13.1	Approve 2023-24 First Interim Report	action
13.2	Approve Board Resolution 23/24-03 Authorizing Application for New License to Operate Colusa Early Learning Center	action
13.3	Approve Technology Services Inventory for Disposal	action
13.4	Cancel December 14, 2023, Contingency Meeting	action
14.0	ADVANCED PLANNING	
14.1	Items to be Considered for the Next Board Meeting	
14.2	Upcoming Board Meetings	information
	<u>If Not Cancelled During Item 13.4 Above</u>	
	Contingency Meeting, December 14, 2023, 4:00 p.m.	
	4:00 p.m. 345 5th Street, Colusa, Large Conference Room	
	<u>Pending 2024 Schedule of Meetings Approval</u>	
	Regular Board Meeting January 10, 2024, 4:00 p.m.	
	345 5th Street, Colusa, Large Conference Room	
15.0	ADJOURNMENT	

COLUSA COUNTY BOARD OF EDUCATION

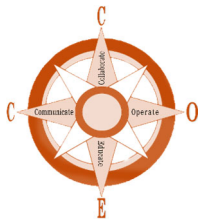
Board President Rotation

Accepted December 13, 2023

Draft

4.1

TRUSTEE				TRUSTEE			
<u>YEAR</u>	<u>LOCATION</u>	<u>AREA</u>	<u>PRESIDENT</u>	<u>YEAR</u>	<u>LOCATION</u>	<u>AREA</u>	<u>PRESIDENT</u>
2028	Colusa	2	Madison Martin	2001	Maxwell	4	George Cain
2027	Arbuckle	1	Brenda Miller	2000	Colusa	5	David Scroggins
2026	Colusa	5	Ed Conrado	1999	Colusa	2	Jim Davison
2025	Maxwell	4	Cristy Edwards	1998	Arbuckle	1	Greg Ramos
2024	Williams	3	Serena Morrow	1997	Williams	3	Bill Sommerville
2023	Colusa	2	Madison Martin	1996	Maxwell	4	George Cain
2022	Arbuckle	1	Brenda Miller	1995	Colusa	5	David Scroggins
2021	Maxwell	4	Cristy Edwards	1994	Colusa	2	Jim Davison
2020	Colusa	5	Ed Conrado	1993	Arbuckle	1	Greg Ramos
2019	Arbuckle	1	Brenda Miller	1992	Williams	3	Bill Sommerville
2018	Colusa	2	Barry Morrell	1991	Maxwell	4	George Cain
2017	Williams	3	Nancy G. Marshall	1990	Colusa	5	Mary Winters
2016	Maxwell	4	Virginia Frias	1989	Colusa/Grimes	2	Jim Davison
2015	Colusa	5	Ed Conrado	1988	Arbuckle	1	Patti Scofield
2014	Colusa	2	Gary Teragawa	1987	Williams	3	Bill Sommerville
2013	Arbuckle	1	Brenda Miller	1986	Maxwell	4	George Cain
2012	Maxwell	4	Randall Roberts	1985	Colusa	5	Trish Knoll
2011	Williams	3	Tim Wright	1984	Colusa/Grimes	2	Ellen Armstrong
2010	Colusa	5	David Scroggins	1983	Williams	3	Bill Sommerville
2009	Colusa	2	Julissa Silva-Garcia	1982	Arbuckle	1	Norman Collignon
2008	Arbuckle	1	Brenda Miller	1981	Maxwell	4	Sam Etchepare
2007	Maxwell	4	Olga Cain	1980	Colusa	5	Bernice Dommer
2006	Williams	3	Addie Maupin	1979	Williams	3	Bill Sommerville
2005	Colusa	5	David Scroggins	1978	Arbuckle	1	Norman Collignon
2004	Colusa	2	Mike Cunningham				
2003	Arbuckle	1	Brenda Miller				
2002	Williams	3	Bill Sommerville				



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BOARD OF EDUCATION

2024

SCHEDULE OF MEETINGS

Meetings are usually held the 2nd Wednesday of the month beginning at 4:00 p.m., unless otherwise noted with an asterisk (*), in the

CCOE Large Conference Room

345 5th Street

Colusa, CA 95932

Please call to verify time and location

Date

January 10 – Regular Meeting

February 14 – Regular Meeting

March 13 – Regular Meeting, 2nd Interim Report

April 10 – Regular Meeting

May 8 – Regular Meeting

June 17, *Monday* – Public Hearing for LCAP & Budget

* June 18, *Tuesday* – Regular Meeting, LCAP & Budget

July 10 – Regular Meeting

August 14 – Regular Meeting

September 11 – Public Hearing & Regular Meeting, Instructional Materials for 202X-202Y

October 9 – Regular Meeting, Gann Limits & Unaudited Actuals

November 13 – Regular Meeting

* December 16, *Monday* – Regular Meeting, Annual Organizational Meeting & 1st Interim Report

* **Contingency Meeting** December 17, *Tuesday* – Regular and Annual Organizational Meetings & 1st Interim Report

♦ AB 2449 shifted the prescribed window for holding the annual organizational meeting. The 15-day window for 2024 is Friday, December 13 to Saturday, December 28, 2024. Additionally, the First Interim Report must be reviewed and approved by December 15. The December 17 meeting is contingent upon the December 16 meeting consisting of a quorum, and Board business being successfully conducted, and if so, the December 17 meeting may be cancelled.

COLUSA COUNTY BOARD OF EDUCATION
LIAISON ASSIGNMENTS 2024
 Accepted December 13, 2023

Draft

ASSIGNMENT	LIASION(S)	ALTERNATE	SUPERINTENDENT AND/OR DESIGNEE
Board Policy Review			County Superintendent
Higher Education			County Superintendent
Head Start Policy Council			Director of Children's Services
Board Scholarships			County Superintendent
SELPA Council			Deputy Superintendent of Student Services
Educational Services Stakeholders			Assistant Superintendent of Educational Services
Superintendent's Salary and Budget			Deputy Superintendent of Administrative Services
Board CCBE Voting Representative	Board President or Designee		N/A
Community Engagement	Vice President		County Superintendent and/or Director of Communications & Public Relations
Advocacy	Board President		County Superintendent

STUDENT SERVICES REPORT

December 2023

Educational Services

LCAP

- The new template is out and trainings we have signed up for three trainings to truly understand the differences.

S. William Abel Academy (SWAA)

- Enrollment is at 25 students. More students are coming our way.
- We have two new students that were worried about SARB so started to attend SWAA.

Colusa County Adult School

- We started receiving funding for the ELL IET (English Language Learner Integrated Education and Training) grant which we were approved for. The funding will primarily be used to pay for an ESL instructor who will provide language assistance to ELL participants in the CNA course. (The next cohort starts in February.) The grant is good for 3 years and our goal is to have at least 5 ELL participants in each of the six cohorts during that time period.
- CCOE Fire Academy held Orientation this month. We received 32 applications, 29 participants attended Orientation. 4 individuals will be put on a wait list since 25 enrollees is the max for the course. One Stop will fund all eligible applicants and have extra money to cover equipment costs.
- We are partnering with the Workforce Development Board and Colusa County One Stop to access licenses for NorthStar Digital Literacy courses. We plan to start offering digital literacy courses starting in January (classes will be held morning and evening). The focus of the course will be for current AE students, but we also want to market to parents in the community that need to improve their computer skills to help with employment and/or to help their children with digital-based homework. We will also serve as a Northstar assessment site. Colusa County One Stop previously served in this role and now will refer clients to us for assessment testing.
- Our Navigator and 2 CTE instructors attended the College and Career Fair held at Pierce High School on November 8th to promote our programs and gather resources to share with Adult Ed students.
- Navigator made presentations to the ELD classes at Williams High School regarding high school diploma, ESL and Citizenship classes offered here. She has also marketed our ESL and Citizenship classes to parents attending ESL classes offered this semester in the evenings at WHS. We are hoping that those parents will want to continue their pursuit of learning English and enroll in courses at CCOE for next semester.

Farm to School

- The remaining summer and early fall plants are being removed by after-school programs at school sites. Garden beds are being cleaned up and prepared for winter.
- SWAA has started a hydroponic project in the greenhouse. ATP continues to work in the community garden once a week.
- The garden site at Burchfield Primary has been approved by the school. High school students have volunteered to help build the garden in the spring.

- Emcor assessed the greenhouse and made recommendations for repairs. New evaporative cooling filters arrived, to be installed after the cooling system is cleaned.

Comprehensive Support and Improvement (CSI)

Curriculum, Instruction, and Accountability (CIA)

- Ethnic Studies Update: Ethnic Studies will include ethics and race for Native American & Indigenous Studies, Black & African American Studies, Latinx & Chicanx Studies, Asian American & Pacific Islander Studies. It will be a semester-long course and a requirement to earn a high school diploma. This course will need to be board approved prior to the start of the implementation year. This course is to be offered to students starting the 2025-2026 school year and is a mandated requirement starting with the graduating class of 2029-2030.
- The State Board of Education has approved the curriculum. The model curriculum included lessons on Sikh, Jewish, Arab, and Armenian Americans.
- The model curriculum adopted by the SBE is optional for districts to implement. Districts have the right to choose their desired Ethnic Studies curriculum but must have a curriculum selected and implemented by the 2025-2026 school year. Refer to the link below to see the SBE approved model curriculum. <https://www.cde.ca.gov/ci/cr/cf/documents/esmcchapter4.pdf>
- At this time there is no information on how this requirement will be enforced to ensure districts meet this requirement. There has been talk that it may be part of the Williams Act.
- There are some professional development opportunities (have been shared with district superintendents) for staff members to start the work on the course development through The Capital, Central, Foothills Area (Alpine, Amador, Calaveras, Colusa, El Dorado, Nevada, Placer, Sacramento, San Joaquin, Sierra, Stanislaus, Sutter, Tuolumne, Yolo, and Yuba Counties).

School Attendance Review Board (SARB)

- The third SARB Hearing was held on November 13, 2023, at the Colusa County Courthouse in the Board of Supervisors chambers. Board members from Probation, Behavioral Health, CPS, Colusa PD, Williams PD, Colusa County Sheriff's Dept, District Attorney, CAP-C, Community Member, and CCOE were all present.
- SARB hearings took place for two new students, both students were placed on a 90-day Review (February). Continued multi-agency outreach is occurring to these students. The two previous SARB students already on SARB contracts, will remain on contracts and will have upcoming reviews. Continued multi-agency outreach is occurring to these students.
- Five new referrals for the December SARB Hearing
- The next SARB hearing is December 11, 2023.

Prevention Services

- TUPE – New coordinator started on 11.15.2023. Training in progress on grants and service model. Support for after-school program at interested sites with start after Thanksgiving break.
- Homeless Foster – Received updated grant award notification for the Foster Youth Service Coordinating Program. Only changes were required conferences/training through the grant partners. CCOE will be setting up small a clothing closet in partnership with the districts.

- CalHOPE – Received initial payment for 3.0 grant. All participating districts have attended 2 of the 4 required Community of Practices (CoP) provided by CCOE. The last 2 of the 4 CoPs have been scheduled with the participating districts as well.
- Early Mental Health Initiative – First quarterly report and assessment data submitted to Colusa County Bx Health. Hand in Hand is participating again this year.
- BEST – Quarterly check-in meeting to be held in December. All clinicians are near capacity service approximately 17 students in each of the 4 districts.

Children's Services

- Finalizing the Onboarding process and checklist for training new employees.
- Finalizing playground installation at the Colusa Preschool Learning Center.
- Finalizing requirements to obtain license to operate the Colusa Early Learning Center.
- Received grant award from California Department of Social Services, Childcare and Development Division to expand services to 16 more children.
- Migrant seasonal contract finalized for season.
- American Rescue Plan Act funds distributed to eligible subsidized childcare programs and providers.

Staffing Updates:

- Number of current staff: 74
- Current vacancies:
 - 14 - Associate Teacher positions
 - 1 – Teacher position
 - 1 - Local Childcare Planning Coordinator
 - 2 - Early Head Start Home-Based Educators

Family and Community Services

- Our Education Management team is preparing to present at the Winter Wisdom ECE Conference in Yuba City. Topics include: Exploring Inclusive interactions and High-Quality Environments and Creating a Community of Learners in your classroom.
- Attended College and Career Night at Pierce Joint Unified School District.
- Content Area Specialists/Managers shared information on attendance, involvement, and health related topics at monthly classroom parent meetings.
- County of Colusa Public Health provided Flu Mist and vaccines to children and families in full-day centers.
- Parent Café first series: Making a Connection, in collaboration with Williams Family Action Center.
- Learning Genie Family Engagement two-way communication system is currently at 80% for parent registration rate.
- Resource & Referral: Currently we have 38 in-home licensed childcare providers in Colusa County. Participating in State Input Plan sessions through R&R Network on changes relating to financial support for childcare access to families in need.
- Policy Council training is scheduled for new parent representatives.

- Working with Colusa County Treasurer Department on an Angel Tree for families in need during the Holidays.

Education Services

- Conducted Coaching Community of Practice for teachers. The Education Management Team attended Virtual Coaching Network to provide classroom coaching and support to staff.
- Footsteps2Brilliance Meeting Overview with team leaders.
- Class Assessment Scoring System (CLASS) assessments finalized.
- Quality Rating and Improvement System – Keys to Quality meeting.
- Health Specialist and Special Needs Coordinator attended Health/Mental Health Institute.
- First developmental assessments (DRDP) and Ages and States Questionnaires (ASQ/ASQ-SE) social – emotional assessments complete.
- Working on locating qualified consultant to provide Mental Health classroom observations.
- Hearing/Vision/Dental screenings, in progress.
- Professional development training incorporated nature-inspired learning environments.

Universal Prekindergarten

- Early Educator Teacher Development Grant (EETDG). Currently we have 7 applicants.
- Attended UPK Coordinators Community of Circle meetings and UPK webinars.
- Collaboration in process with Yuba County Office of Education to support UPK Planning and Implementation coordinated services in Colusa County

Special Education/SELPA

- Special Education Staffing Updates
- 2 open teaching positions, 1 School Psychologist, 1 Speech Therapist (currently utilizing online therapy), 1 Occupational Therapist (going to utilize online therapy)
- Special Education Updates
 - The Special Education Hiring Fair on October 30th was a success. We were able to hire 12 Para Educators and currently only have 4 vacancies.
 - Fall 1 and Fall 2 CALPADS reporting is going to be certified by December 15. The SELPA Data Technician is currently working with the districts to ensure the data is accurate.
 - DRDP Access window open now, closed in February
- SELPA
 - CCOE SELPA (meeting updates)
 - October Revision was passed on October 31.
 - SELPA Council Meeting October 31. SELPA Executive Committee meeting end of November.
 - The SELPA Executive Committee meeting was held on November 28, where allocation plans and program transfer language were discussed. The SELPA indicated they want service delivery to remain the same but will look at different allocation models at the January meeting.
 - CAC presented conservatorship and was attended by ten people.
 - CIM plans were submitted to CDE on November 30.
 - State SELPA
 - Next meetings are at the beginning of December.

SELPA COUNCIL COMMITTEE*DATE, Minutes**Page 1***Draft****SELPA COUNCIL COMMITTEE MEETING**

Minutes of SELPA Council Committee October 31, 2023

Present: Aaron Heinz, Ed Conrado, Angelina Guizar, Carol Geyer, Daena Meras, Scott Lantsberger, Rebecca Changus, Summer Shadley, Mechelle Coombs, Sandra Ayon, Michael West, Charles Wayman.

SELPA COUNCIL COMMITTEE MEETING AGENDA

1.0 CALL TO ORDER

Carol Geyer called the meeting to order at 3:22 p.m. in the 345 5th Street, Colusa, Large Conference Room.

2.0 APPROVE AGENDA, pg 1

No changes. Ed Conrado moved to approve the agenda; Rebecca Changus seconded; the motion passed unanimously.

3.0 PUBLIC INPUT – *Items not on the agenda*

No public input, no questions or comments.

4.0 APPROVE SELPA COUNCIL MINUTES April 25, 2023, pg. 2-7

Scott Lantsberger moved to approve minutes; Ed Conrado seconded; the motion passed unanimously.

5.0 Approve 2023/2024 Budget Revision, pg. 8-13

Chuck Wayman presented the October revision and stated there was an increase of \$602,927. Revenue went up slightly due to receiving a new Alternative Dispute Resolution grant and having to roll over more of the Effective Educator grant to cover expenses this fiscal year. The Alternative Dispute Resolutions grant will help train staff to handle difficult IEPs. Chuck Wayman commented that the Mental Health funds have transitioned directly to LEAs.

The increase in the budget was due to the addition of needed staff to serve the increase in students. A Speech position was added at Burchfield Primary, two behavior technicians were added to assist with students. Chuck Wayman discussed that Non-Public Schools currently do not have any placements, so those students are having to remain in their home districts, which is the reasoning behind adding the behavior technician positions.

SELPA COUNCIL COMMITTEE

DATE, Minutes

Page 2

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CDE recently implemented a new reporting tool that requires SELPAs to report on the exact minutes being served for specialized academic instruction and push-in minutes. The results of this report indicated the SELPA was short on Para Educators. 9 Para Educators positions were added to cover the missing minutes. A teacher was added to Williams Elementary School due to the increased caseloads of the current teachers. The SELPA receptionist position was closed, and a Transportation Coordinator position was added due to the increased demands of students receiving transportation as a service.

Chuck Wayman stated that as of now, it is not anticipated that any new positions will be needed for the 2024-2025 school year. He did comment that this could change based on student needs and how many students qualify in the spring.

The Transportation budget was unchanged from what was presented in April.

Chuck Wayman asked if there were any other questions and being none, Carol Geyer asked for a vote. Daena Meras moved to approve the 2023/2024 October Revision. Scott Lantsberger second. The motion passed unanimously.

6.0 Community Advisory Committee meeting, pg. 14-15

Chuck Wayman discussed the upcoming Community Advisory Committee meeting on November 8th. Parents with students on IEPs and district representatives were notified about the meeting. There is a guest speaker, who is an attorney, and they will be discussing conservatorship.

7.0 Vacancies

Chuck Wayman discussed the open vacancies currently in the SELPA. The current open positions are 21 Para Educator, 2 School Psychologist, 1 Speech Therapist, 2 Teachers, and 1 Occupational Therapist. The hiring fair on October 30 was a success and it is anticipated that quite a few Para Educator openings will be filled.

8.0 ADJOURNMENT

The meeting was adjourned at 3:57p.m. by Carol Geyer.

Colusa County Office of Education**Technology Services****Board Report December 13, 2023**

We have evaluated our Erate category 1 and 2 requests for CCOE. We are working with the vendors to move forward.

We have been assisting WUSD with setting up Cloudpath RADIUS authentication to help with their wireless network troubleshooting issues.

We are continuing to work with PJUSD to relocate their datacenter PJUSD District Office to the PJUSD Technology Center. Frontier has been unable to keep its deadline commitments and we have had to push this project further into the future to create a maintenance window where school is out of session and Frontier is working. We are estimated to push this out until December. We moved all the equipment to the new location and set up the District Office on its new subnet. We are still waiting for Frontier to provide us with the final connection to cutover.

We are continuing to plan for the eventual move of the CCOE datacenter from the library building to the Education Village. This will allow for a more centralized network, the potential to create our own standalone network that would be isolated from Frontier, as well as generator options. We are coordinating around the existing Frontier contracts for each district with any erate limitations. We plan for a master cutover sometime in July of 2024. We are working with CENIC and the K12 High Speed Network to coordinate their installation at the CCOE Education Village. We are also working with the County of Colusa to transition the connection that we currently supply to the library over to the County as part of that project. The Education Village Fiber network will be upgraded from 1G to 10G as part of the project. The construction of our portables is continuing at present, and we are ordering equipment to have on hand for the eventual installation.

We have purchased CAMSA Microsoft Licensing that will allow us a path to keep our automation software. These licenses will provide us with new features. We have started the process of setting up new Office 365 mail features from these licenses. We are also working setting up Microsoft InTune which will replace the current SCCM software for automation. InTune setup close to complete. Autopilot is complete. A mass migration from SCCM to InTune will be scheduled soon. All district A5 licenses have been applied.

We are working Business Services on a plan to completely migrate legacy QCC data away from their server. We have received a quote for database creation and auditing.

We have selected vendors for the Village's paging system upgrade as well as modernization for the Village Extron system in the classrooms to hook up the projectors.

COLUSA COUNTY BOARD OF EDUCATION
Minutes of Regular Meeting November 8, 2023

Acronyms Used in This Document May Be Found in Attachment A

Board Members Present: Ed Conrado, Cristy Edwards, Madison Martin, and Brenda Miller

Staff/Visitors Present: Alex Evans, Robert Fantl, Angelina Guizar, Aaron Heinz, John Ithurburn, Alissa Maas, Vicki Markss, Tina Maxwell, Sabrina Myers, Maria Rivera Marquez, Chuck Wayman, and Michael West

1.0 CALL TO ORDER

1.1 Pledge of Allegiance

2.0 ORDERING OF AGENDA

No changes.

3.0 STAFF QUESTIONS AND COMMENTS

No questions or comments.

4.0 LETTERS AND COMMUNICATIONS

4.1 Awarding of Diplomas – Colusa County Adult School

Michelle Bingham reported on three recent graduates from the Colusa County Adult School. Michelle introduced the graduates in attendance one at a time, presented each with a diploma, and asked the graduates to share with the Board their future plans and to introduce their guests.

5.0 PUBLIC INPUT – Items not on the agenda

No public input.

6.0 REPORTS FROM SUPERINTENDENT AND STAFF

6.1 Superintendent's Reports

6.1.1 Superintendent's Monthly Report

Michael West reported on his participation and attendance in activities, such as WSA visits to districts' and CCOE's facilities; delivery of WSA annual reports, which he presented to the County Board of Supervisors yesterday, school district boards in November, and he will present to this Board later in the meeting; presentation of Years of Service awards to Rosa Estrada and Cara Erickson, who were unable to attend the Welcome Back Day event; a meeting with members of Williams High School Alumni Association regarding their Memorial Grove at the Village; preparations for the second Annual Basket Brigade, which provides a complete Thanksgiving dinner to needy families; meetings at the California County Superintendents' quarterly conference that included workshops on curriculum development, chronic absenteeism, LCAP changes, budget, and AI in education; work with the CCS SWD committee; meeting of the Head Start Policy Council, during which the group seated new members and honored Maria Lourdes Medina for her five years serving on the

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Policy Council Board; acceptance of a donation made possible by the BASH for Bev event that provided \$12,000 worth of equipment for CCOE's students with disabilities; attendance at CUSD's Public Forum on the future of the 745 10th Street building (District Office); acceptance of Facilities Director Jared Robinett's resignation after ten years of service; and acting chair of the K12 HSN Committee for Chair Ted Alejandre, during which the group discussed changes in E-rate, including eligibility for Wi-Fi on buses and expanding funding and lessening E-rate rules. Michael announced that the Wildland Fire Academy has expanded to provide a program for Firefighter 1 Certification and now will be known as the CCOE Fire Academy. Discussion was held on the State Budget projections in light of the tax filing extension to November 16, 2023.

6.1.2 Superintendents Council – October Meeting

Michael West reported that he met with the district Superintendents in October and discussed plans for the Basket Brigade event the week before Thanksgiving; the District and County Board Meet and Greet event, featuring ACSA Executive Director Edgar Zazueta as the keynote speaker; updates on negotiations, the condition of the SELPA, hiring events and the Colusa County Substitute Consortium successes. Discussion was held on public input that Michael has received about his response to the Grand Jury Report (25 positive reviews to one negative) and on his response allowing staff to know that CCOE supports their efforts.

6.2 Administrative Services – Aaron Heinz

Aaron Heinz added to his October 2023 Administrative Services written report by providing an update on the positive outcomes of a recent hiring event and on an upcoming hiring event. Aaron also reported that during the October CCS quarterly conference Michael West was the recipient of the 2023 Executive Leadership Award. Discussion was held on the Arbuckle car show attendance.

6.3 Student Services – Chuck Wayman

Michael West reported on Chuck Wayman's absence and asked if the Board had any questions about the October 2023 Student Services written report. Discussion was held on districts offering ALICE or Run, Hide, Fight active shooter preparedness trainings.

6.4 Technology Services – Alex Evans

The Board did not have any questions or comments about Alex Evans' October 2023 Technology Services written report.

7.0 BOARD QUESTIONS AND COMMENTS

Cristy Edwards spoke about being present at the County Board of Supervisors' November meeting during Michael West's annual education report, and being impressed by how well Michael represents CCOE and his ability to engage the group.

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7.1 Board President's Report

No report.

8.0 PUBLIC INPUT – Items on the agenda

No public input.

9.0 CONSENT AGENDA

All items are approved by one motion unless pulled by a Board member for separate discussion or action. Ed Conrado/Moved, Brenda Miller/Seconded, and the motion carried four ayes, one absent (Serena Morrow) to approve the following Consent Agenda item:

9.1 Approve Minutes of the October 11, 2023, Regular Board Meeting

10.0 OLD BUSINESS

10.1 Community College District Territory (standing item)

No update.

10.2 Facilities Update (standing item)

Michael West said that plans are to have a temporary MOT Director in place to oversee facilities operations, and in the meantime, Victor Silvas will take up Jared Robinett's duties. He also reported on the expansion of the Village west side parking area and on preparing floors and partitions in newly placed portables. Discussion was held on earlier issues with the Village buildings and the resulting lawsuit resolution.

10.3 LCAP Update (standing item)

No report.

10.4 Universal Prekindergarten (standing item)

Michael West said that the update on UPK may be found in the written Student Services Report.

11.0 NEW BUSINESS

11.1 Upcoming December Annual Organizational Meeting Considerations

11.1.1 Draft Schedule of 2024 Regular Meetings

11.1.2 Draft President Rotation Schedule

11.1.3 Draft Liaison Assignments

Tina Maxwell explained that the three draft documents will be on the December 13, 2023, Board agenda for approval.

11.2 Approve Setting December 13, 2023, 4:00 pm, as the Date and Time for the Colusa County Board of Education Annual Organizational Meeting as Required by EC 35143.

Cristy Edwards/Moved, Brenda Miller/Seconded, and the motion carried four ayes, one absent (Serena Morrow) to approve setting December 13, 2023, 4:00 pm, as the date and time for the Colusa County Board of Education Annual Organizational Meeting as required by EC 35143.

Draft

11.3 Williams Settlement Act Report to the County Board of Education

Michael West supplied a summary of his annual report on WSA monitoring to the Board and said that he recently conducted visits to all the schools in Colusa County and that some of these visits were obligatory, while others were discretionary. As part of the mandatory visits to Williams Act-monitored schools, Michael assessed the availability of textbooks and instructional materials, facility conditions, and ensured the accuracy of School Accountability Report Card (SARC). He reported that monitoring now considers Comprehensive Support and Improvement (CSI) and Additional Targeted Support and Improvement (ATSI) as indicators of low-performing schools. Schools identified under CSI or ATSI will be included in the Williams Act monitoring for a period of three years. Michael said that low attendance is the key issue for Colusa County Schools. Discussion was held on DART and SARB and on students enrolling in SWAA to avoid going before the SARB. Michael assured the Board that all districts have outstanding leadership, and the Maintenance and Operations staff excel in their roles, and he commended all District Superintendents for their hard work and dedication in maintaining high academic standards and opportunities for all students in Colusa County. Regarding CCOE, Michael highlighted the Adult Education program at the Village, the Firefighter 1 Certification program, and the Health Pathways programs' consistent growth. Michael reported on the And Literacy for All initiative, speaking about a recent partnership with the Colusa County Migrant Farm Housing that hosted English classes through the end of October and was supplemented by the initiative that supplied reading materials and iPads for 30 Migrant families. Michael also spoke about Educational Services offering free professional development sessions for paraeducators, parents, and educators, covering various important topics like Aeries Training, Math Network Hour, Positive Behavior Strategies, and much more. He said that efforts to provide services to all students with an emphasis on Special Education continue to be of great focus and continues to support all children 0-23 years of age. CCOE's education staff are at every school district campus providing support, leadership, and a drive to give all students an opportunity to succeed. Michael ended his report by saying that he could not be prouder of the programs and services that CCOE provides.

11.4 Public Disclosure of the 2023-24 Negotiated Agreement between the Colusa County Superintendent of Schools and the Colusa County Educational Support Professionals (CCESP)

Michael West explained that this document discloses to the Board and to the public the negotiated agreement between CCOE and the Colusa County Education Services Professionals (CCESP).

12.0 CLOSED SESSION

12.1 Consideration of Property Purchase

13.0 OPEN SESSION

Draft

14.0 ADVANCED PLANNING

14.1 Items to be Considered for the Next Board Meeting

No items added.

14.2 Next Regular Board Meeting

December 13, 2023, 4:00 p.m.

Annual Organizational Meeting and First Interim Report

345 5th Street, Colusa, Large Conference Room

14.3 Contingency Meeting

December 14, 2023, 4:00 pm

(Note: This meeting is contingent upon the December 13 meeting consisting of a quorum, and Board business being successfully conducted, and if so, the December 14 meeting may be cancelled)

345 5th Street, Colusa, Large Conference Room

15.0 ADJOURNMENT

The meeting adjourned at 5:28 p.m.

Adopted and Entered

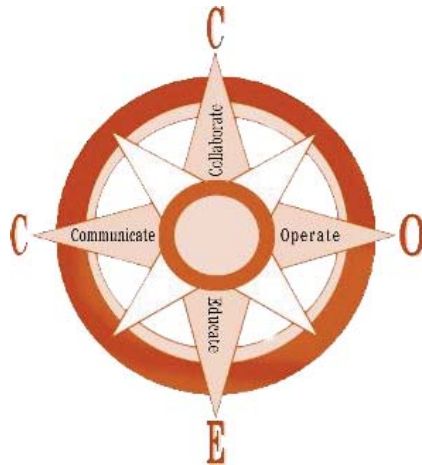
Respectfully Submitted

Madison Martin, President
Colusa County Board of Education

Michael P. West, County Superintendent
and Secretary, Colusa County Board of Education

ACRONYMS

ACSA	Association of California School Administrators
AI	Artificial Intelligence
ALICE	Active Shooter Preparedness Training - Alert, Lockdown, Inform, Counter, Evacuate
ATSI	Additional Targeted Support and Improvement
CCESP	Colusa County Educational Support Professionals
CCOE	Colusa County Office of Education
CCS	California County Superintendents (formerly known as CCSESA)
CFA	Colusa County Office of Education Fire Academy
CSI	Comprehensive Support and Improvement
CUSD	Colusa Unified School District
DART	District Attendance Review Team
E-rate	The schools and libraries universal service support program, also known as the E-rate program
EC	Education (or Ed) Code
K12HSN	K-12 High Speed Network
LCAP	Local Control and Accountability Plan
MOT	Maintenance, Operations, and Transportation
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SELPA	Special Education Local Plan Area
SWAA	S. William Abel Academy
SWD	Students With Disabilities
UPK	Universal Prekindergarten
WSA	Williams Settlement Agreement



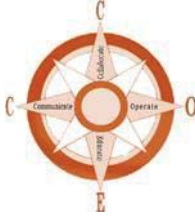
COLUSA COUNTY OFFICE OF EDUCATION FIRST INTERIM REPORT As of October 31, 2023

Presented for Approval December 13, 2023

General Fund Financial Assumptions

First Interim Report

2023-24



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

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

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

Multi-year projections assume a low cost of living increase based on the Legislative Analyst's Office November 2023 projection and flat attendance funding for the current and future two years. Salary increases for step and column are included in these projections.

Looking ahead to 2024-25 and beyond, the County Office recognizes that increased employee costs, including step and column, and STRS and PERS employer rate increases, outpace any gains made through LCFF funding. The

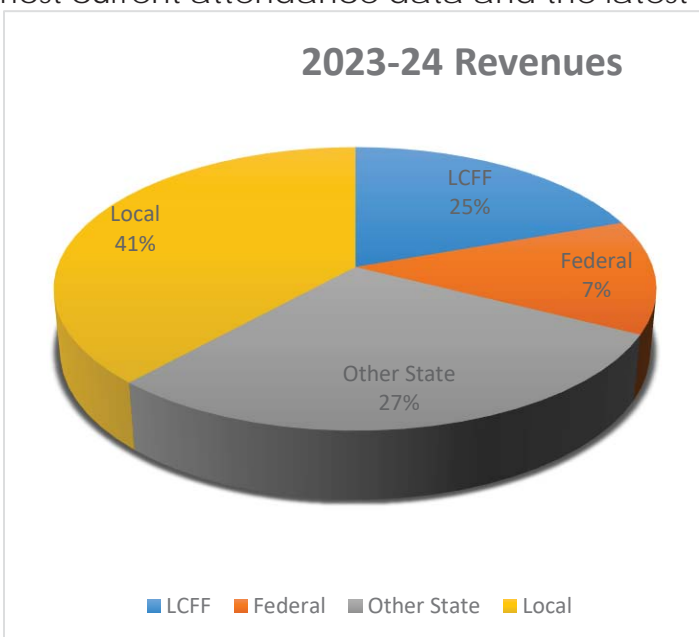
County Office continues to make a concerted effort to reduce organizational costs to better prepare for lean economic times, all revolving around the belief that the students we help educate today are our future tomorrow.

General Fund Revenue

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

Enrollment projections are based on historical trends adjusted for any known information on current population. Current projections are for flat enrollment for the current and future years.

Local Control Funding Formula (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from CDE.



The LCFF funds consist of Local Property Taxes, Education Protection Act (Prop 30) Funds, and State Aid. LCFF funding equates to 25% of the general fund revenue.

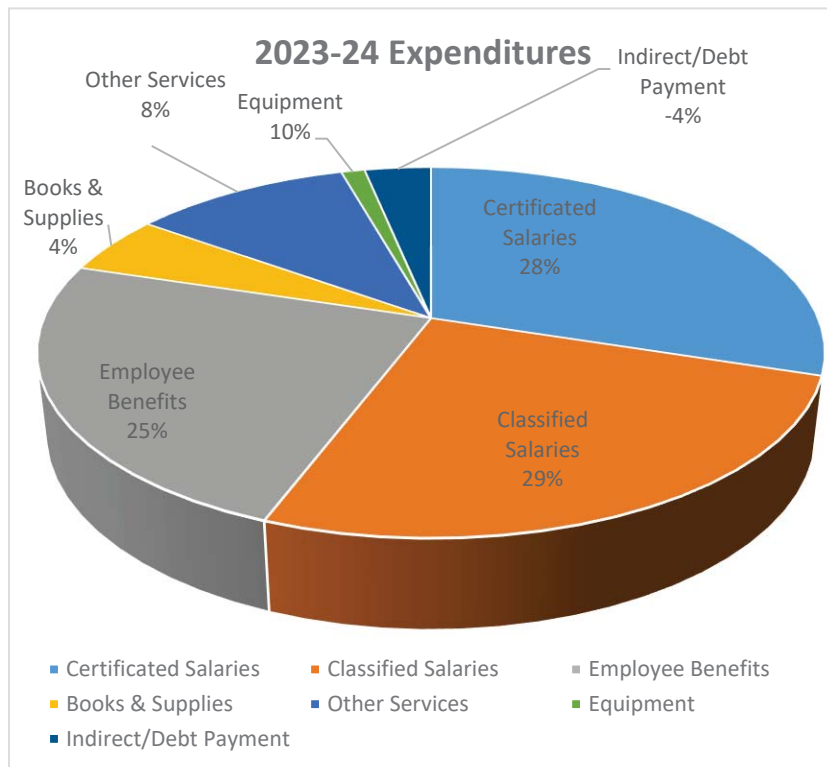
Federal Revenue comprises 7% of the general fund revenue. Federal revenues are projected to increase by \$29,326. The majority of this increase is from the SPED Alternate Dispute grant.

State Revenue is 27% of the general fund revenue. State revenues are projected to increase by \$338,403. This increase is due to the new funding sources California Community Schools Partnership Program grant, the Local Control Funding Formula Equity Multiplier grant, the Kitchen Infrastructure grant and the Schools Food Best Practices grant.

Local Revenue makes up 41% of the general fund revenue. Budget for Local Revenue increased \$1,119,247 from the original 2023-24 budget. This increase is due to Special Education and the Student Behavioral Incentive grant.

General Fund Expenditures

The 2023-24 expenditures in the general fund are projected to increase above the 2023-24 original budget. Much of the increase is attributed to Special Education additional staff and other additional grant funding expenditures.



Salaries and Benefits

Certificated salaries are 28% of all general fund expenditures. This amount has increased by \$181,953 due to additional positions added to Special Education, the addition of the California Community Schools Partnership Program grant, and an increase in funding to the CAL Hope grant.

Classified salaries make up 29% of all expenditures. Classified salaries have increased \$809,922 since 2023-24 original budget. The increase is due to several new positions for Special Education instructional aides, one position in Human Resources, one position in Educational Services and an additional position in Maintenance.

Employer paid benefit costs are 25% of all expenditures. The benefit costs have increased \$267,008 compared to the 2023-24 original budget as a result of the corresponding positions referenced above. Continuing increases in STRS and PERS employer paid rates, and statutory benefit rate increases are additional drivers of these rising costs.

Books and Supplies total 4% of all expenditures. The overall increase in program budgets for supplies is \$190,467 more compared to the 2023-24 original budget.

This increase is primarily due to California Community Schools Partnership Program grant, Kitchen Infrastructure grant, School Food Best Practices grant, Local Control Funding Formula Equity Multiplier grant and the A-G Completion grant.

Services and Other Operating Expenses are 8% of all expenditures. Budgets for services and other operating expenditures are projected to increase by \$391,883 compared to the original 2023-24 budget. This increase is due to increases in the CAL Hope grant and the A-G Completion grant.

Equipment – Capital Outlay is 10% of all expenditures. The original 2023-24 budget has increased \$360,375 since budget as plans for new equipment expenditures have changed to include a needed upgrade to IT equipment for the Education Village, one new vehicle for Food Services and one new vehicle for Maintenance.

Other Outgo Indirect Costs & Debt Payments reduced expenditures by 4%. The negative change of \$246,774 further reduced expenditures.

The Indirect Cost Rate

ICR for the budget year is 7.61%.

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

- **Special Education / First 5** – Not to exceed 7.00%
- **Children Services** – Not to exceed 7.25%
- **Ed. SVS** – Not to exceed 7.61%
- **Food Services** – Not to exceed 5.06%

Fund Balance

The Colusa County Office of Education is in sound financial standing as this interim budget update is presented, and the County Office will continue to work diligently to maintain this standing.

The County Office is budgeting to spend \$1,760,756 more than it will receive in revenue in the current fiscal year 2023-24. This amount is referred to as deficit

spending. The Multiple Year Projection (MYP) projects a slight deficit in 2024-25, and a break-even budget in 2025-26. This is a change from our original budget MYP projections, as the Legislative Analyst's Office has projected a significant decrease in the 2024-25 cost of living adjustment (COLA) from 3.54% to 1.0%. We have kept the COLA flat at 1.0% in 2025-26 as a precautionary measure. CCOE has sufficient reserves if these projections materialize.

An additional continuing fiscal concern the County Office has is the cap on LCFF growth competing with fixed costs such as step and column, and PERS and STRS costs, with PERS employer costs closing in on 29% per year and STRS employer costs holding at 19% per year. This increase outpaces our office's LCFF growth since the County Office will not be receiving the same increases to LCFF revenue in the near future. Educational agencies across the state are struggling with managing this imbalance.

The County Office will continue to provide the very best educational opportunities possible for the students of Colusa County. As such, the Colusa County Office of Education is committed to finding ways to control costs without impairing services, and further enrich the lives of our students.

COE Certification Form CI

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: _____
County Superintendent or Designee

Date: _____

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 13, 2023

Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Aaron Heinz

Telephone: 530.458.0350

Title: Deputy Superintendent Admin Services

E-mail: aheinz@ccoe.net

Criteria and Standards Review Summary

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Status of Labor Agreements	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

AVERAGE DAILY ATTENDANCE (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)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	16.37	16.37	16.37	16.37	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	16.37	16.37	16.37	16.37	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	3.72	3.72	3.72	3.72	0.00	0.0%
b. Special Education-Special Day Class	2.58	2.58	2.58	2.58	0.00	0.0%
c. Special Education-NPS/LCI	1.00	1.00	1.00	1.00	0.00	0.0%
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	7.30	7.30	7.30	7.30	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	23.67	23.67	23.67	23.67	0.00	0.0%
4. Adults in Correctional Facilities	3.50	3.50	3.50	3.50	0.00	0.0%
5. County Operations Grant ADA	4,334.10	4,334.10	4,334.10	4,334.10	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

COUNTY SERVICE FUND - General Fund 01

		2023/24 Original Budget	2023/24 1st Interim Budget	2023/24 Budget Change
Fund 01 - General Fund/county Sch.srv.fid				
Starting Balance				
9700		4,469,394	5,493,366	1,023,972
Revenue				
8000	LCFF/Property Taxes	4,755,516	4,755,516	
8100	Federal Revenue	1,087,571	1,102,378	14,807
8200	Federal Revenue	231,842	246,361	14,519
8300	Other State Revenue	3,742,187	3,742,187	
8500	Other State Revenue	972,537	1,310,940	338,403
8600	Other Local Revenue	566,592	1,022,904	456,312
8700	Other Local Revenue	5,902,254	6,565,189	662,935
8900	Other Sources	6,000	6,000	
Total for Revenue accounts and Object 8000		17,264,499	18,751,475	1,486,976
Expense				
1100	Teacher Salaries	2,688,257	2,697,259	9,002
1200	Certificated Pupil Support Sal	1,569,393	1,615,204	45,811
1300	Cert Supervisors /Admin. Sal	1,047,248	1,154,495	107,247
1900	Other Certificated	176,253	196,146	19,893
Total for Object 1000		5,481,151	5,663,104	181,953
2100	Para Educator Salaries	1,817,770	2,448,736	630,966
2200	Classified Support	960,807	1,073,343	112,536
2300	Classified Supervisors /Admin.	879,749	895,091	15,342
2400	Clerical/Office Salaries	1,245,010	1,332,190	87,180
2900	Other Classified Salaries	311,316	275,214	36,102-
Total for Object 2000		5,214,652	6,024,574	809,922
3100	STRS State Teachers Retirement	1,375,183	1,420,768	45,585
3200	PERS Public Employees Retirement	1,402,709	1,565,217	162,508
3300	Social Security/Medicare	488,418	558,168	69,750
3400	Health & Welfare Insurance	1,277,315	1,243,507	33,808-
Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 10/31/2023, Restricted? = Y, Fund = 01, Object = 1-8,97, Obj Lvl = 2, Obj Digits = 1, Visual = N, Description = L, Page Break Lvl = 1)				

		2023/24 Original Budget	2023/24 1st Interim Budget	2023/24 Budget Change
Fund 01 - General Fund/county Sch.srv.fid (continued)				
Expense (continued)				
3500	State Unemployment Insurance	7,459	8,818	1,359
3600	Workers Compensation	300,594	320,073	19,479
3700	Retiree Benefits		2,135	2,135
	Total for Object 3000	4,851,678	5,118,686	267,008
4300	Materials and Supplies	440,160	507,758	67,598
4400	Noncapitalized Equipment	89,830	170,421	80,591
4700	Food	155,000	197,278	42,278
	Total for Object 4000	684,990	875,457	190,467
5100	Sub-Agreements	200,000	200,000	
5200	Travel/Conference	153,355	167,197	13,842
5300	Dues/Memberships	48,503	52,103	3,600
5400	Property/Liab.Insurance	175,000	175,000	
5500	Utilities	170,000	170,000	
5600	Rentals, Leases and Repairs	178,577	173,689	4,888-
5700	Direct Costs Transfers	769,598-	678,615-	90,983
5800	Consulting Serv/operating Exp	819,923	1,107,224	287,301
5900	Communications	126,331	127,376	1,045
	Total for Object 5000	1,102,091	1,493,974	391,883
6100	Land Improvements	25,000	25,000	
6200	New Building/Improvement of	1,700,000	1,830,000	130,000
6400	Equipment	25,000	255,375	230,375
	Total for Object 6000	1,750,000	2,110,375	360,375
7200	Other Transfers Out	50,000	327,866	277,866
7300	Direct Support/indirect Costs	855,031-	1,101,805-	246,774-
	Total for Object 7000	805,031-	773,939-	31,092
	Total for Expense accounts	18,279,531	20,512,231	2,232,700

Account Object Code	2023/24 Original Budget	2023/24 1stInterim Budget	2023/24 Budget Change
Fund 01 - General Fund/county Sch.srv.fid (continued)			
Ending Balance			
9700	3,454,362	3,732,610	278,248
Total for Org 001, Fund 01			
Starting Balance	4,469,394	5,493,366	1,023,972
Revenue	17,264,499	18,751,475	1,486,976
Expense	18,279,531	20,512,231	2,232,700
Ending Balance Acct Type	3,454,362	3,732,610	278,248
Calc Ending Balance	3,454,362	3,732,610	278,248

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,755,516.00	4,755,516.00	908,492.92	4,755,516.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,319,413.00	1,319,413.00	59,846.61	1,348,739.00	29,326.00	2.2%
3) Other State Revenue		8300-8599	4,714,724.00	4,714,724.00	1,747,456.59	5,053,127.00	338,403.00	7.2%
4) Other Local Revenue		8600-8799	6,468,846.00	6,468,846.00	195,449.83	7,588,093.00	1,119,247.00	17.3%
5) TOTAL, REVENUES			17,258,499.00	17,258,499.00	2,911,245.95	18,745,475.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,481,151.00	5,481,151.00	1,539,132.12	5,663,104.00	(181,953.00)	-3.3%
2) Classified Salaries		2000-2999	5,214,652.00	5,214,652.00	1,639,317.19	6,024,574.00	(809,922.00)	-15.5%
3) Employee Benefits		3000-3999	4,851,678.00	4,851,678.00	1,261,462.23	5,118,686.00	(267,008.00)	-5.5%
4) Books and Supplies		4000-4999	684,990.00	684,990.00	181,430.24	875,457.00	(190,467.00)	-27.8%
5) Services and Other Operating Expenditures		5000-5999	1,102,091.00	1,102,091.00	664,524.14	1,493,974.00	(391,883.00)	-35.6%
6) Capital Outlay		6000-6999	1,750,000.00	1,750,000.00	639,795.23	2,110,375.00	(360,375.00)	-20.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	0.00	327,866.00	(277,866.00)	-555.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(855,031.00)	(855,031.00)	(114,163.55)	(1,101,805.00)	246,774.00	-28.9%
9) TOTAL, EXPENDITURES			18,279,531.00	18,279,531.00	5,811,497.60	20,512,231.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,021,032.00)	(1,021,032.00)	(2,900,251.65)	(1,766,756.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	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			6,000.00	6,000.00	0.00	6,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,015,032.00)	(1,015,032.00)	(2,900,251.65)	(1,760,756.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,469,394.00	5,493,366.00		5,493,366.00	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)			4,469,394.00	5,493,366.00		5,493,366.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,469,394.00	5,493,366.00		5,493,366.00		
2) Ending Balance, June 30 (E + F1e)			3,454,362.00	4,478,334.00		3,732,610.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	9,000.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,168.00	38,168.00		426,769.00		
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	2,603,717.00	3,688,399.00		2,279,730.00		
Technology Upgrades	0000	9780	100,000.00					
Community School Set Aside	0000	9780	316,779.00					
Deferred Maintenance	0000	9780	100,000.00					
CCOE	0000	9780	2,086,938.00					
Technology Upgrades	0000	9780		100,000.00				
Community School Set Aside	0000	9780		316,779.00				
Deferred Maintenance	0000	9780		100,000.00				
CCOE	0000	9780		3,171,620.00				
Technology Upgrades	0000	9780				100,000.00		
Community School Set Aside	0000	9780				316,779.00		
Deferred Maintenance	0000	9780				100,000.00		
CCOE	0000	9780				1,762,951.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	931,977.00	862,267.00		1,025,611.00		
Unassigned/Unappropriated Amount		9790	(120,000.00)	(120,000.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,566,129.00	3,566,129.00	720,052.80	3,566,129.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	640,748.00	640,748.00	149,337.00	640,748.00	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	2,601.00	2,601.00	0.00	2,601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	488,380.00	488,380.00	0.00	488,380.00	0.00	0.0%
Unsecured Roll Taxes		8042	50,564.00	50,564.00	36,256.35	50,564.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	947.04	0.00	0.00	0.0%
Supplemental Taxes		8044	5,746.00	5,746.00	1,773.33	5,746.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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	1,348.00	1,348.00	126.40	1,348.00	0.00	0.0%
Less: Non-LCFF								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,755,516.00	4,755,516.00	908,492.92	4,755,516.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			4,755,516.00	4,755,516.00	908,492.92	4,755,516.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	975,000.00	975,000.00	0.00	975,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	112,571.00	112,571.00	0.00	127,378.00	14,807.00	13.2%
Child Nutrition Programs		8220	126,000.00	126,000.00	25,307.83	126,000.00	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	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%
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	610.00	610.00	0.00	610.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	56,895.00	56,895.00	13,701.00	64,631.00	7,736.00	13.6%
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	48,337.00	48,337.00	20,837.78	55,120.00	6,783.00	14.0%
TOTAL, FEDERAL REVENUE			1,319,413.00	1,319,413.00	59,846.61	1,348,739.00	29,326.00	2.2%
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	3,653,780.00	3,653,780.00	1,266,738.20	3,653,780.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	88,407.00	88,407.00	0.00	88,407.00	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	9,500.00	9,500.00	52,951.84	65,599.00	56,099.00	590.5%
Mandated Costs Reimbursements		8550	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,200.00	5,200.00	2,149.60	5,200.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	95,000.00	95,000.00	15,000.00	105,000.00	10,000.00	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	855,837.00	855,837.00	410,616.95	1,128,141.00	272,304.00	31.8%
TOTAL, OTHER STATE REVENUE			4,714,724.00	4,714,724.00	1,747,456.59	5,053,127.00	338,403.00	7.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	80,000.00	80,000.00	27,761.23	80,000.00	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	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	128,100.00	128,100.00	110,282.10	574,661.00	446,561.00	348.6%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	283,492.00	283,492.00	65,683.79	293,243.00	9,751.00	3.4%
Tuition		8710	5,713,918.00	5,713,918.00	0.00	6,376,853.00	662,935.00	11.6%
All Other Transfers In		8781-8783	188,336.00	188,336.00	(8,277.29)	188,336.00	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			6,468,846.00	6,468,846.00	195,449.83	7,588,093.00	1,119,247.00	17.3%
TOTAL, REVENUES			17,258,499.00	17,258,499.00	2,911,245.95	18,745,475.00	1,486,976.00	8.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,688,257.00	2,688,257.00	750,709.16	2,697,259.00	(9,002.00)	-0.3%
Certificated Pupil Support Salaries		1200	1,569,393.00	1,569,393.00	406,439.36	1,615,204.00	(45,811.00)	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,047,248.00	1,047,248.00	333,821.90	1,154,495.00	(107,247.00)	-10.2%
Other Certificated Salaries		1900	176,253.00	176,253.00	48,161.70	196,146.00	(19,893.00)	-11.3%
TOTAL, CERTIFICATED SALARIES			5,481,151.00	5,481,151.00	1,539,132.12	5,663,104.00	(181,953.00)	-3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,817,770.00	1,817,770.00	587,325.69	2,448,736.00	(630,966.00)	-34.7%
Classified Support Salaries		2200	960,807.00	960,807.00	306,506.89	1,073,343.00	(112,536.00)	-11.7%
Classified Supervisors' and Administrators' Salaries		2300	879,749.00	879,749.00	275,208.15	895,091.00	(15,342.00)	-1.7%
Clerical, Technical and Office Salaries		2400	1,245,010.00	1,245,010.00	404,440.57	1,332,190.00	(87,180.00)	-7.0%
Other Classified Salaries		2900	311,316.00	311,316.00	65,835.89	275,214.00	36,102.00	11.6%

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, CLASSIFIED SALARIES			5,214,652.00	5,214,652.00	1,639,317.19	6,024,574.00	(809,922.00)	-15.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,375,183.00	1,375,183.00	258,119.96	1,420,768.00	(45,585.00)	-3.3%
PERS		3201-3202	1,402,709.00	1,402,709.00	423,651.94	1,565,217.00	(162,508.00)	-11.6%
OASDI/Medicare/Alternative		3301-3302	488,418.00	488,418.00	143,880.66	558,168.00	(69,750.00)	-14.3%
Health and Welfare Benefits		3401-3402	1,277,315.00	1,277,315.00	346,941.82	1,243,507.00	33,808.00	2.6%
Unemployment Insurance		3501-3502	7,459.00	7,459.00	1,455.38	8,818.00	(1,359.00)	-18.2%
Workers' Compensation		3601-3602	300,594.00	300,594.00	87,992.90	320,073.00	(19,479.00)	-6.5%
OPEB, Allocated		3701-3702	0.00	0.00	(580.43)	2,135.00	(2,135.00)	New
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			4,851,678.00	4,851,678.00	1,261,462.23	5,118,686.00	(267,008.00)	-5.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	440,160.00	440,160.00	112,568.65	507,758.00	(67,598.00)	-15.4%
Noncapitalized Equipment		4400	89,830.00	89,830.00	33,421.03	170,421.00	(80,591.00)	-89.7%
Food		4700	155,000.00	155,000.00	35,440.56	197,278.00	(42,278.00)	-27.3%
TOTAL, BOOKS AND SUPPLIES			684,990.00	684,990.00	181,430.24	875,457.00	(190,467.00)	-27.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	200,000.00	200,000.00	62,420.75	200,000.00	0.00	0.0%
Travel and Conferences		5200	153,355.00	153,355.00	32,739.08	167,197.00	(13,842.00)	-9.0%
Dues and Memberships		5300	48,503.00	48,503.00	52,247.12	52,103.00	(3,600.00)	-7.4%
Insurance		5400-5450	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	170,000.00	170,000.00	66,012.17	170,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	178,577.00	178,577.00	53,639.98	173,689.00	4,888.00	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	(769,598.00)	(769,598.00)	(197,177.44)	(678,615.00)	(90,983.00)	11.8%
Professional/Consulting Services and Operating Expenditures		5800	819,923.00	819,923.00	571,050.28	1,107,224.00	(287,301.00)	-35.0%
Communications		5900	126,331.00	126,331.00	23,592.20	127,376.00	(1,045.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,102,091.00	1,102,091.00	664,524.14	1,493,974.00	(391,883.00)	-35.6%
CAPITAL OUTLAY								
Land		6100	25,000.00	25,000.00	11,455.00	25,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,700,000.00	1,700,000.00	426,953.77	1,830,000.00	(130,000.00)	-7.6%
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	25,000.00	25,000.00	201,386.46	255,375.00	(230,375.00)	-921.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,750,000.00	1,750,000.00	639,795.23	2,110,375.00	(360,375.00)	-20.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	277,866.00	(277,866.00)	New
All Other Transfers Out to All Others		7299	50,000.00	50,000.00	0.00	50,000.00	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)			50,000.00	50,000.00	0.00	327,866.00	(277,866.00)	-555.7%
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	(855,031.00)	(855,031.00)	(114,163.55)	(1,101,805.00)	246,774.00	-28.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(855,031.00)	(855,031.00)	(114,163.55)	(1,101,805.00)	246,774.00	-28.9%
TOTAL, EXPENDITURES			18,279,531.00	18,279,531.00	5,811,497.60	20,512,231.00	(2,232,700.00)	-12.2%
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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000.00	6,000.00	0.00	6,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (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: 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%
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)			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	20,798.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	19,857.00
7435	Learning Recovery Emergency Block Grant	30,543.00
7810	Other Restricted State	355,571.00
Total, Restricted Balance		426,769.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,307,290.00	4,307,290.00	908,492.92	4,307,290.00	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	16,000.00	16,000.00	1,035.67	16,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	392,620.00	392,620.00	38,339.42	396,620.00	4,000.00	1.0%
5) TOTAL, REVENUES			4,715,910.00	4,715,910.00	947,868.01	4,719,910.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	830,547.00	830,547.00	237,236.20	802,095.00	28,452.00	3.4%
2) Classified Salaries		2000-2999	2,076,267.00	2,076,267.00	690,977.19	2,253,969.00	(177,702.00)	-8.6%
3) Employee Benefits		3000-3999	1,342,304.00	1,342,304.00	428,162.27	1,415,576.00	(73,272.00)	-5.5%
4) Books and Supplies		4000-4999	261,920.00	261,920.00	76,759.23	271,818.00	(9,898.00)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	696,076.00	696,076.00	528,986.88	918,095.00	(222,019.00)	-31.9%
6) Capital Outlay		6000-6999	1,750,000.00	1,750,000.00	512,098.81	1,982,678.00	(232,678.00)	-13.3%
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	(1,646,145.00)	(1,646,145.00)	(252,385.56)	(1,966,873.00)	320,728.00	-19.5%
9) TOTAL, EXPENDITURES			5,310,969.00	5,310,969.00	2,221,835.02	5,677,358.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(595,059.00)	(595,059.00)	(1,273,967.01)	(957,448.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	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	(293,973.00)	(293,973.00)	0.00	(384,564.00)	(90,591.00)	30.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(287,973.00)	(287,973.00)	0.00	(378,564.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(883,032.00)	(883,032.00)	(1,273,967.01)	(1,336,012.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,419,226.00	5,443,198.00		4,641,853.00	(801,345.00)	-14.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,419,226.00	5,443,198.00		4,641,853.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,419,226.00	5,443,198.00		4,641,853.00		
2) Ending Balance, June 30 (E + F1e)			3,536,194.00	4,560,166.00		3,305,841.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	9,000.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,603,717.00	3,688,399.00		2,279,730.00		
Technology Upgrades	0000	9780	100,000.00					
Community School Set Aside	0000	9780	316,779.00					
Deferred Maintenance	0000	9780	100,000.00					
CCOE	0000	9780	2,086,938.00					
Technology Upgrades	0000	9780		100,000.00				
Community School Set Aside	0000	9780		316,779.00				
Deferred Maintenance	0000	9780		100,000.00				
CCOE	0000	9780		3,171,620.00				
Technology Upgrades	0000	9780				100,000.00		
Community School Set Aside	0000	9780				316,779.00		
Deferred Maintenance	0000	9780				100,000.00		
CCOE	0000	9780				1,762,951.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	931,977.00	862,267.00		1,025,611.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,566,129.00	3,566,129.00	720,052.80	3,566,129.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	640,748.00	640,748.00	149,337.00	640,748.00	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	2,601.00	2,601.00	0.00	2,601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	488,380.00	488,380.00	0.00	488,380.00	0.00	0.0%
Unsecured Roll Taxes		8042	50,564.00	50,564.00	36,256.35	50,564.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	947.04	0.00	0.00	0.0%
Supplemental Taxes		8044	5,746.00	5,746.00	1,773.33	5,746.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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	1,348.00	1,348.00	126.40	1,348.00	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)
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			4,755,516.00	4,755,516.00	908,492.92	4,755,516.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(448,226.00)	(448,226.00)	0.00	(448,226.00)	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			4,307,290.00	4,307,290.00	908,492.92	4,307,290.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prior Years	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	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,000.00	4,000.00	1,035.67	4,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,000.00	16,000.00	1,035.67	16,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	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	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	106,148.00	106,148.00	46,616.71	110,148.00	4,000.00	3.8%
Tuition		8710	23,136.00	23,136.00	0.00	23,136.00	0.00	0.0%
All Other Transfers In		8781-8783	188,336.00	188,336.00	(8,277.29)	188,336.00	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			392,620.00	392,620.00	38,339.42	396,620.00	4,000.00	1.0%
TOTAL, REVENUES			4,715,910.00	4,715,910.00	947,868.01	4,719,910.00	4,000.00	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	107,848.00	107,848.00	33,505.64	109,444.00	(1,596.00)	-1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	347.58	1,000.00	(1,000.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	721,639.00	721,639.00	203,151.26	690,591.00	31,048.00	4.3%
Other Certificated Salaries		1900	1,060.00	1,060.00	231.72	1,060.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			830,547.00	830,547.00	237,236.20	802,095.00	28,452.00	3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,290.00	31,290.00	17,901.30	56,290.00	(25,000.00)	-79.9%
Classified Support Salaries		2200	446,829.00	446,829.00	161,203.43	520,279.00	(73,450.00)	-16.4%
Classified Supervisors' and Administrators' Salaries		2300	632,153.00	632,153.00	193,896.56	633,658.00	(1,505.00)	-0.2%
Clerical, Technical and Office Salaries		2400	965,995.00	965,995.00	317,975.90	1,043,742.00	(77,747.00)	-8.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,076,267.00	2,076,267.00	690,977.19	2,253,969.00	(177,702.00)	-8.6%

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)
EMPLOYEE BENEFITS								
STRS		3101-3102	138,001.00	138,001.00	36,828.70	150,000.00	(11,999.00)	-8.7%
PERS		3201-3202	552,904.00	552,904.00	182,348.81	581,177.00	(28,273.00)	-5.1%
OASDI/Medicare/Alternative		3301-3302	165,298.00	165,298.00	53,823.47	175,122.00	(9,824.00)	-5.9%
Health and Welfare Benefits		3401-3402	401,655.00	401,655.00	131,732.17	421,061.00	(19,406.00)	-4.8%
Unemployment Insurance		3501-3502	2,332.00	2,332.00	403.28	2,414.00	(82.00)	-3.5%
Workers' Compensation		3601-3602	82,114.00	82,114.00	25,740.84	85,802.00	(3,688.00)	-4.5%
OPEB, Allocated		3701-3702	0.00	0.00	(2,715.00)	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,342,304.00	1,342,304.00	428,162.27	1,415,576.00	(73,272.00)	-5.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	211,217.00	211,217.00	61,404.29	208,591.00	2,626.00	1.2%
Noncapitalized Equipment		4400	50,703.00	50,703.00	15,354.94	63,227.00	(12,524.00)	-24.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			261,920.00	261,920.00	76,759.23	271,818.00	(9,898.00)	-3.8%
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	90,384.00	90,384.00	19,437.87	90,949.00	(565.00)	-0.6%
Dues and Memberships		5300	43,700.00	43,700.00	45,868.53	47,300.00	(3,600.00)	-8.2%
Insurance		5400-5450	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	160,000.00	160,000.00	61,352.10	160,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	145,722.00	145,722.00	48,179.48	138,161.00	7,561.00	5.2%
Transfers of Direct Costs		5710	(145,789.00)	(145,789.00)	0.00	(142,975.00)	(2,814.00)	1.9%
Transfers of Direct Costs - Interfund		5750	(342,682.00)	(342,682.00)	(107,177.44)	(251,699.00)	(90,983.00)	26.6%
Professional/Consulting Services and Operating Expenditures		5800	457,425.00	457,425.00	445,088.78	589,261.00	(131,836.00)	-28.8%
Communications		5900	112,316.00	112,316.00	16,237.56	112,098.00	218.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			696,076.00	696,076.00	528,986.88	918,095.00	(222,019.00)	-31.9%
CAPITAL OUTLAY								
Land		6100	25,000.00	25,000.00	11,455.00	25,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,700,000.00	1,700,000.00	426,953.77	1,830,000.00	(130,000.00)	-7.6%
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	25,000.00	25,000.00	73,690.04	127,678.00	(102,678.00)	-410.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,750,000.00	1,750,000.00	512,098.81	1,982,678.00	(232,678.00)	-13.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(791,114.00)	(791,114.00)	(138,222.01)	(865,068.00)	73,954.00	-9.3%
Transfers of Indirect Costs - Interfund		7350	(855,031.00)	(855,031.00)	(114,163.55)	(1,101,805.00)	246,774.00	-28.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,646,145.00)	(1,646,145.00)	(252,385.56)	(1,966,873.00)	320,728.00	-19.5%
TOTAL, EXPENDITURES			5,310,969.00	5,310,969.00	2,221,835.02	5,677,358.00	(366,389.00)	-6.9%
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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,000.00	6,000.00	0.00	6,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers 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%
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	(293,973.00)	(293,973.00)	0.00	(384,564.00)	(90,591.00)	30.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(293,973.00)	(293,973.00)	0.00	(384,564.00)	(90,591.00)	30.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(287,973.00)	(287,973.00)	0.00	(378,564.00)	(90,591.00)	31.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	448,226.00	448,226.00	0.00	448,226.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,319,413.00	1,319,413.00	59,846.61	1,348,739.00	29,326.00	2.2%
3) Other State Revenue		8300-8599	4,698,724.00	4,698,724.00	1,746,420.92	5,037,127.00	338,403.00	7.2%
4) Other Local Revenue		8600-8799	6,076,226.00	6,076,226.00	157,110.41	7,191,473.00	1,115,247.00	18.4%
5) TOTAL, REVENUES			12,542,589.00	12,542,589.00	1,963,377.94	14,025,565.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,650,604.00	4,650,604.00	1,301,895.92	4,861,009.00	(210,405.00)	-4.5%
2) Classified Salaries		2000-2999	3,138,385.00	3,138,385.00	948,340.00	3,770,605.00	(632,220.00)	-20.1%
3) Employee Benefits		3000-3999	3,509,374.00	3,509,374.00	833,299.96	3,703,110.00	(193,736.00)	-5.5%
4) Books and Supplies		4000-4999	423,070.00	423,070.00	104,671.01	603,639.00	(180,569.00)	-42.7%
5) Services and Other Operating Expenditures		5000-5999	406,015.00	406,015.00	135,537.26	575,879.00	(169,864.00)	-41.8%
6) Capital Outlay		6000-6999	0.00	0.00	127,696.42	127,697.00	(127,697.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	50,000.00	50,000.00	0.00	327,866.00	(277,866.00)	-555.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	791,114.00	791,114.00	138,222.01	865,068.00	(73,954.00)	-9.3%
9) TOTAL, EXPENDITURES			12,968,562.00	12,968,562.00	3,589,662.58	14,834,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(425,973.00)	(425,973.00)	(1,626,284.64)	(809,308.00)		
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	293,973.00	293,973.00	0.00	384,564.00	90,591.00	30.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			293,973.00	293,973.00	0.00	384,564.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(132,000.00)	(132,000.00)	(1,626,284.64)	(424,744.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,168.00	50,168.00		851,513.00	801,345.00	1,597.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,168.00	50,168.00		851,513.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,168.00	50,168.00		851,513.00		
2) Ending Balance, June 30 (E + F1e)			(81,832.00)	(81,832.00)		426,769.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	38,168.00	38,168.00		426,769.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(120,000.00)	(120,000.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	448,226.00	448,226.00	0.00	448,226.00	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			448,226.00	448,226.00	0.00	448,226.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	975,000.00	975,000.00	0.00	975,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	112,571.00	112,571.00	0.00	127,378.00	14,807.00	13.2%
Child Nutrition Programs		8220	126,000.00	126,000.00	25,307.83	126,000.00	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	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%
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	610.00	610.00	0.00	610.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	56,895.00	56,895.00	13,701.00	64,631.00	7,736.00	13.6%
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	48,337.00	48,337.00	20,837.78	55,120.00	6,783.00	14.0%
TOTAL, FEDERAL REVENUE			1,319,413.00	1,319,413.00	59,846.61	1,348,739.00	29,326.00	2.2%
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	3,653,780.00	3,653,780.00	1,266,738.20	3,653,780.00	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	88,407.00	88,407.00	0.00	88,407.00	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	9,500.00	9,500.00	52,951.84	65,599.00	56,099.00	590.5%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,200.00	1,200.00	1,113.93	1,200.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	95,000.00	95,000.00	15,000.00	105,000.00	10,000.00	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	850,837.00	850,837.00	410,616.95	1,123,141.00	272,304.00	32.0%
TOTAL, OTHER STATE REVENUE			4,698,724.00	4,698,724.00	1,746,420.92	5,037,127.00	338,403.00	7.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	80,000.00	80,000.00	27,761.23	80,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	128,100.00	128,100.00	110,282.10	574,661.00	446,561.00	348.6%
Mitigation/Developer Fees		8681	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								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	177,344.00	177,344.00	19,067.08	183,095.00	5,751.00	3.2%
Tuition		8710	5,690,782.00	5,690,782.00	0.00	6,353,717.00	662,935.00	11.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			6,076,226.00	6,076,226.00	157,110.41	7,191,473.00	1,115,247.00	18.4%
TOTAL, REVENUES			12,542,589.00	12,542,589.00	1,963,377.94	14,025,565.00	1,482,976.00	11.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,580,409.00	2,580,409.00	717,203.52	2,587,815.00	(7,406.00)	-0.3%
Certificated Pupil Support Salaries		1200	1,569,393.00	1,569,393.00	406,091.78	1,614,204.00	(44,811.00)	-2.9%
Certificated Supervisors' and Administrators' Salaries		1300	325,609.00	325,609.00	130,670.64	463,904.00	(138,295.00)	-42.5%
Other Certificated Salaries		1900	175,193.00	175,193.00	47,929.98	195,086.00	(19,893.00)	-11.4%
TOTAL, CERTIFICATED SALARIES			4,650,604.00	4,650,604.00	1,301,895.92	4,861,009.00	(210,405.00)	-4.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,786,480.00	1,786,480.00	569,424.39	2,392,446.00	(605,966.00)	-33.9%
Classified Support Salaries		2200	513,978.00	513,978.00	145,303.46	553,064.00	(39,086.00)	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	247,596.00	247,596.00	81,311.59	261,433.00	(13,837.00)	-5.6%
Clerical, Technical and Office Salaries		2400	279,015.00	279,015.00	86,464.67	288,448.00	(9,433.00)	-3.4%
Other Classified Salaries		2900	311,316.00	311,316.00	65,835.89	275,214.00	36,102.00	11.6%
TOTAL, CLASSIFIED SALARIES			3,138,385.00	3,138,385.00	948,340.00	3,770,605.00	(632,220.00)	-20.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,237,182.00	1,237,182.00	221,291.26	1,270,768.00	(33,586.00)	-2.7%
PERS		3201-3202	849,805.00	849,805.00	241,303.13	984,040.00	(134,235.00)	-15.8%
OASDI/Medicare/Alternative		3301-3302	323,120.00	323,120.00	90,057.19	383,046.00	(59,926.00)	-18.5%
Health and Welfare Benefits		3401-3402	875,660.00	875,660.00	215,209.65	822,446.00	53,214.00	6.1%
Unemployment Insurance		3501-3502	5,127.00	5,127.00	1,052.10	6,404.00	(1,277.00)	-24.9%
Workers' Compensation		3601-3602	218,480.00	218,480.00	62,252.06	234,271.00	(15,791.00)	-7.2%
OPEB, Allocated		3701-3702	0.00	0.00	2,134.57	2,135.00	(2,135.00)	New
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			3,509,374.00	3,509,374.00	833,299.96	3,703,110.00	(193,736.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	228,943.00	228,943.00	51,164.36	299,167.00	(70,224.00)	-30.7%
Noncapitalized Equipment		4400	39,127.00	39,127.00	18,066.09	107,194.00	(68,067.00)	-174.0%
Food		4700	155,000.00	155,000.00	35,440.56	197,278.00	(42,278.00)	-27.3%
TOTAL, BOOKS AND SUPPLIES			423,070.00	423,070.00	104,671.01	603,639.00	(180,569.00)	-42.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	200,000.00	200,000.00	62,420.75	200,000.00	0.00	0.0%
Travel and Conferences		5200	62,971.00	62,971.00	13,301.21	76,248.00	(13,277.00)	-21.1%
Dues and Memberships		5300	4,803.00	4,803.00	6,378.59	4,803.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,000.00	10,000.00	4,660.07	10,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	32,855.00	32,855.00	5,460.50	35,528.00	(2,673.00)	-8.1%
Transfers of Direct Costs		5710	145,789.00	145,789.00	0.00	142,975.00	2,814.00	1.9%
Transfers of Direct Costs - Interfund		5750	(426,916.00)	(426,916.00)	(90,000.00)	(426,916.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	362,498.00	362,498.00	125,961.50	517,963.00	(155,465.00)	-42.9%
Communications		5900	14,015.00	14,015.00	7,354.64	15,278.00	(1,263.00)	-9.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			406,015.00	406,015.00	135,537.26	575,879.00	(169,864.00)	-41.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	127,696.42	127,697.00	(127,697.00)	New
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	127,696.42	127,697.00	(127,697.00)	New
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	277,866.00	(277,866.00)	New
All Other Transfers Out to All Others		7299	50,000.00	50,000.00	0.00	50,000.00	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)			50,000.00	50,000.00	0.00	327,866.00	(277,866.00)	-555.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	791,114.00	791,114.00	138,222.01	865,068.00	(73,954.00)	-9.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			791,114.00	791,114.00	138,222.01	865,068.00	(73,954.00)	-9.3%
TOTAL, EXPENDITURES			12,968,562.00	12,968,562.00	3,589,662.58	14,834,873.00	(1,866,311.00)	-14.4%
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	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	293,973.00	293,973.00	0.00	384,564.00	90,591.00	30.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			293,973.00	293,973.00	0.00	384,564.00	90,591.00	30.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			293,973.00	293,973.00	0.00	384,564.00	(90,591.00)	-30.8%

Multi Year Projection (MYP)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		4,334.10	0.00%	4,334.10	0.00%	4,334.10
(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	4,307,290.00	1.00%	4,350,363.00	1.00%	4,393,867.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	16,000.00	0.00%	16,000.00	0.00%	16,000.00
4. Other Local Revenues	8600-8799	396,620.00	0.00%	396,620.00	0.00%	396,620.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,000.00	0.00%	6,000.00	0.00%	6,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(384,564.00)	0.00%	(384,564.00)	106.41%	(793,792.00)
6. Total (Sum lines A1 thru A5c)		4,341,346.00	.99%	4,384,419.00	(8.34%)	4,018,695.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				802,095.00		814,126.00
b. Step & Column Adjustment				12,031.00		12,212.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	802,095.00	1.50%	814,126.00	1.50%	826,338.00
2. Classified Salaries						
a. Base Salaries				2,253,969.00		2,287,779.00
b. Step & Column Adjustment				33,810.00		34,316.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,253,969.00	1.50%	2,287,779.00	1.50%	2,322,095.00
3. Employee Benefits	3000-3999	1,415,576.00	3.15%	1,460,145.00	2.45%	1,495,980.00
4. Books and Supplies	4000-4999	271,818.00	0.00%	271,818.00	0.00%	271,818.00
5. Services and Other Operating Expenditures	5000-5999	918,095.00	0.00%	918,095.00	(13.62%)	793,095.00
6. Capital Outlay	6000-6999	1,982,678.00	(85.74%)	282,678.00	0.00%	282,678.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,966,873.00)	.35%	(1,973,753.00)	.32%	(1,980,021.00)
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)		5,677,358.00	(28.47%)	4,060,888.00	(1.20%)	4,011,983.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,336,012.00)		323,531.00		6,712.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,641,853.00		3,305,841.00		3,629,372.00
2. Ending Fund Balance (Sum lines C and D1)		3,305,841.00		3,629,372.00		3,636,084.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	2,279,730.00		2,672,097.00		2,669,929.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,025,611.00		956,775.00		965,655.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,305,841.00		3,629,372.00		3,636,084.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,025,611.00		956,775.00		965,655.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,025,611.00		956,775.00		965,655.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(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	448,226.00	1.00%	452,708.00	1.00%	457,235.00
2. Federal Revenues	8100-8299	1,348,739.00	0.00%	1,348,739.00	0.00%	1,348,739.00
3. Other State Revenues	8300-8599	5,037,127.00	0.00%	5,037,127.00	0.00%	5,037,127.00
4. Other Local Revenues	8600-8799	7,191,473.00	3.33%	7,431,215.00	3.05%	7,657,722.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	384,564.00	0.00%	384,564.00	106.41%	793,792.00
6. Total (Sum lines A1 thru A5c)		14,410,129.00	1.69%	14,654,353.00	4.37%	15,294,615.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,861,009.00		4,933,924.00
b. Step & Column Adjustment				72,915.00		74,008.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,861,009.00	1.50%	4,933,924.00	1.50%	5,007,932.00
2. Classified Salaries						
a. Base Salaries				3,770,605.00		3,827,164.00
b. Step & Column Adjustment				56,559.00		57,408.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,770,605.00	1.50%	3,827,164.00	1.50%	3,884,572.00
3. Employee Benefits	3000-3999	3,703,110.00	2.55%	3,797,694.00	2.11%	3,877,967.00
4. Books and Supplies	4000-4999	603,639.00	0.00%	603,639.00	0.00%	603,639.00
5. Services and Other Operating Expenditures	5000-5999	575,879.00	0.00%	575,879.00	0.00%	575,879.00
6. Capital Outlay	6000-6999	127,697.00	0.00%	127,697.00	0.00%	127,697.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	327,866.00	0.00%	327,866.00	0.00%	327,866.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	865,068.00	1.81%	880,752.00	1.68%	895,570.00
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)		14,834,873.00	1.62%	15,074,615.00	1.50%	15,301,122.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(424,744.00)		(420,262.00)		(6,507.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		851,513.00		426,769.00		6,507.00
2. Ending Fund Balance (Sum lines C and D1)		426,769.00		6,507.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	426,769.00		6,507.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
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)		426,769.00		6,507.00		0.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		4,334.10	0.00%	4,334.10	0.00%	4,334.10
(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	4,755,516.00	1.00%	4,803,071.00	1.00%	4,851,102.00
2. Federal Revenues	8100-8299	1,348,739.00	0.00%	1,348,739.00	0.00%	1,348,739.00
3. Other State Revenues	8300-8599	5,053,127.00	0.00%	5,053,127.00	0.00%	5,053,127.00
4. Other Local Revenues	8600-8799	7,588,093.00	3.16%	7,827,835.00	2.89%	8,054,342.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,000.00	0.00%	6,000.00	0.00%	6,000.00
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)		18,751,475.00	1.53%	19,038,772.00	1.44%	19,313,310.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,663,104.00		5,748,050.00
b. Step & Column Adjustment				84,946.00		86,220.00
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	5,663,104.00	1.50%	5,748,050.00	1.50%	5,834,270.00
2. Classified Salaries						
a. Base Salaries				6,024,574.00		6,114,943.00
b. Step & Column Adjustment				90,369.00		91,724.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,024,574.00	1.50%	6,114,943.00	1.50%	6,206,667.00
3. Employee Benefits	3000-3999	5,118,686.00	2.72%	5,257,839.00	2.21%	5,373,947.00
4. Books and Supplies	4000-4999	875,457.00	0.00%	875,457.00	0.00%	875,457.00
5. Services and Other Operating Expenditures	5000-5999	1,493,974.00	0.00%	1,493,974.00	(8.37%)	1,368,974.00
6. Capital Outlay	6000-6999	2,110,375.00	(80.55%)	410,375.00	0.00%	410,375.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	327,866.00	0.00%	327,866.00	0.00%	327,866.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,101,805.00)	(.80%)	(1,093,001.00)	(.78%)	(1,084,451.00)
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)		20,512,231.00	(6.71%)	19,135,503.00	.93%	19,313,105.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,760,756.00)		(96,731.00)		205.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,493,366.00		3,732,610.00		3,635,879.00
2. Ending Fund Balance (Sum lines C and D1)		3,732,610.00		3,635,879.00		3,636,084.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	426,769.00		6,507.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	2,279,730.00		2,672,097.00		2,669,929.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,025,611.00		956,775.00		965,655.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,732,610.00		3,635,879.00		3,636,084.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,025,611.00		956,775.00		965,655.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,025,611.00		956,775.00		965,655.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)		0.00				
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)		20,512,231.00		19,135,503.00		19,313,105.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,512,231.00		19,135,503.00		19,313,105.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		20,512,231.00		19,135,503.00		19,313,105.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		615,366.93		574,065.09		579,393.15
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		707,000.00		707,000.00		707,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Summary Report of Revenues, Expenditures and Changes in Fund Balance
Combined

2023-24 First Interim Budget

Description	Account Codes	Proposed Budget Totals 2023-24	Automatic Changes Assumed	Manual Changes by Departments	Total for Year 2 2024-25	Difference (Col B - D)	2024-25 % Difference	Explanation of Difference See supporting spreadsheets	Automatic Changes Assumed	Manual Changes by Departments	Total for Year 3 2025-26	Difference (Col B - D)	2025-26 % Difference
A. Revenues													
1) LCFF	8010-8099	\$ 4,755,516	-	47,555	\$ 4,803,071	47,555	1.00%		-	48,031	4,851,102	48,031	1.00%
2) Federal Revenues	8100-8299	\$ 1,348,739	-	-	\$ 1,348,739	-	0.0%		-	-	1,348,739	-	0.0%
3) Other State Revenues	8300-8599	\$ 5,053,127	-	-	\$ 5,053,127	-	0.0%		-	-	5,053,127	-	0.0%
4) Other local Revenues	8600-8799	\$ 7,588,093	-	239,742	\$ 7,827,835	239,742	3.2%		-	226,507	8,054,342	226,507	2.9%
TOTAL REVENUES		\$ 18,745,475	\$ -	\$ 287,297	\$ 19,032,772	287,297			\$ -	\$ 274,538	\$ 19,307,310	274,538	
B. Expenditures													
1. Certificated Salaries	1000-1999	\$ 5,663,104	84,947	-	\$ 5,748,051	84,947	1.5%		86,221	-	5,834,271	86,221	1.5%
2. Classified Salaries	2000-2999	\$ 6,024,574	90,369	-	\$ 6,114,943	90,369	1.5%		91,724	-	6,206,667	91,724	1.5%
3. Employee Benefits	3000-3999	\$ 5,118,886	139,153	-	\$ 5,257,839	139,153	2.7%		116,108	-	5,373,946	116,108	2.2%
Health Benefits	3400-3499	\$ -	-	-	\$ -	-	0.0%		-	-	-	-	0.0%
4. Books and Supplies	4000-4999	\$ 875,457	-	-	\$ 875,457	-	0.0%		-	-	875,457	-	0.0%
5. Services, Other Operation	5000-5999	\$ 1,493,974	-	-	\$ 1,493,974	-	0.0%		-	(125,000)	1,368,974	(125,000)	-8.4%
6. Capital Outlay	6000-6999	\$ 2,110,375	-	(1,700,000)	\$ 410,375	(1,700,000)	-80.6%		-	-	410,375	-	0.0%
7. Other Outgo	7100-7299	\$ 327,866	-	-	\$ 327,866	-	0.0%		-	-	327,866	-	0.0%
8. Direct Support/Indirect	7400-7499	\$ -	-	-	\$ -	-	-		8,550	-	-	-	-
	7300-7399	\$ (1,101,805)	8,804	-	\$ (1,093,001)	8,804	-0.8%		-	-	(1,084,451)	8,550	-0.8%
TOTAL EXPENDITURES		\$ 20,512,231	\$ 323,272	\$ (1,700,000)	\$ 19,135,603	(1,376,728)			\$ 302,603	\$ (125,000)	\$ 19,313,106	177,603	
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)													
		\$ (1,766,756)	\$ (323,272)	1,987,297	\$ (102,731)				\$ (302,603)	399,538	\$ (5,796)	\$ -	
D. Other Financing Sources/Uses													
1. Transfers In	8910-8979	\$ 6,000	-	-	\$ 6,000	-	0.0%		-	-	6,000	-	0.0%
2. Transfer Out	7610-7629	\$ -	-	-	\$ -	-	0.0%		-	-	-	-	
3. Contributions	8980-8999	\$ -	-	-	\$ -	-			-	-	-	-	
Total, Other Fin Sources/Uses		\$ 6,000	\$ -	\$ -	\$ 6,000	-			\$ -	\$ -	\$ 6,000	-	
E. Net Change to Fund Balance		\$ (1,760,756)	\$ (323,272)	\$ 1,987,297	\$ (96,731)	\$ -			\$ (302,603)	\$ 399,538	\$ 204	\$ -	
F. Fund Balance (Fund 01 only)													
1. Beginning Balance		\$ 5,493,366			\$ 3,732,610						\$ 3,635,679		
2. Adjustments/Restatements		\$ -			\$ -						\$ -		
Ending Balance		\$ 3,732,610			\$ 3,635,679						\$ 3,635,093		
Econ Uncertainties													
		2023-24	2024-25	2025-26									
		\$ 20,512,231	\$ 19,135,503	\$ 19,313,106									
		\$ 1,025,612	\$ 956,775	\$ 965,655									

2023-24 First Interim Budget

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2023-24 First Interim Budget

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ADULT EDUCATION FUND 11

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

The principal revenues in this fund are the following:

- Workforce Investment Opportunity Act (WIOA)
- Adult Education Block Grant
- Adult Education in Correctional Facilities

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

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

Colusa County Office of Education has committed to the continued education of adult learners with this funding.

		2023/24 Original Budget	2023/24 1st Interim Budget	2023/24 Budget Change
Fund 11 - Adult Education Fund				
Starting Balance				
9700		102,137	1,633	100,504-
Revenue				
8200	Federal Revenue	23,630	64,970	41,340
8300	Other State Revenue	378	378	
8500	Other State Revenue	11,657	11,657	
8600	Other Local Revenue	383,678	379,510	4,168-
	Total for Revenue accounts and Object 8000	419,343	456,515	37,172
Expense				
1100	Teacher Salaries	42,670	54,723	12,053
1300	Cert.Superivisors /Admin. Sal	104,011	104,216	205
	Total for Object 1000	146,681	158,939	12,258
2100	Para Educator Salaries	13,429	13,457	28
2400	Clerical/Office Salaries	99,349	91,236	8,113-
	Total for Object 2000	112,778	104,693	8,085-
3100	STRS State Teachers Retirement	40,349	36,074	4,275-
3200	PERS Public Employees Retirement	26,507	21,721	4,786-
3300	Social Security/Medicare	11,337	9,794	1,543-
3400	Health & Welfare Insurance	24,659	21,166	3,493-
3500	State Unemployment Insurance	193	261	68
3600	Workers Compensation	7,250	8,723	1,473
	Total for Object 3000	110,295	97,739	12,556-
4300	Materials and Supplies	5,527	38,644	33,117
4400	Noncapitalized Equipment	1,000	2,500	1,500
	Total for Object 4000	6,527	41,144	34,617
5200	Travel/Conference		4,234	4,234
5600	Rentals, Leases and Repairs		2,691	2,691
Selection Grouped by Object, Filtered by User Permissions, (Org = 1, Online Status = N, Ending Date = 10/31/2023, Restricted? = Y, Fund = 11, Object = 1-8,97, Obj Lvl = 2, Obj Digits = 1, Visual = N, Description = L, Page Break Lvl = 1)				
001 - Colusa County Office of Education		Generated for Angelina Guizar (AGUIZAR), Dec 5 2023 3:38PM		
Page 1 of 2		ERP for California		

Account		2023/24	2023/24	2023/24
Object Code		Original	1st Interim	Budget
		Budget	Budget	Change
Fund 11 - Adult Education Fund (continued)				
Expense (continued)				
5700	Direct Costs Transfers	21,682	21,682	
5800	Consulting Serv/operating Exp	1,331	5,831	4,500
5900	Communications	656	2,000	1,344
Total for Object 5000		23,669	36,438	12,769
7300	Direct Support/indirect Costs	19,393	19,195	198-
Total for Expense accounts		419,343	458,148	38,805
Ending Balance				
9700		102,137		102,137-
Total for Org 001, Fund 11				
	Starting Balance	102,137	1,633	100,504-
	Revenue	419,343	456,515	37,172
	Expense	419,343	458,148	38,805
	Ending Balance Acct Type	102,137	0	102,137-
	Calc Ending Balance	102,137	0	102,137-

Description	Resource Codes	Object Codes	Original Budget (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	23,630.00	23,630.00	0.00	64,970.00	41,340.00	174.9%
3) Other State Revenue		8300-8599	12,035.00	12,035.00	0.00	12,035.00	0.00	0.0%
4) Other Local Revenue		8600-8799	383,678.00	383,678.00	13,898.64	379,510.00	(4,168.00)	-1.1%
5) TOTAL, REVENUES			419,343.00	419,343.00	13,898.64	456,515.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	146,681.00	146,681.00	45,601.44	158,939.00	(12,258.00)	-8.4%
2) Classified Salaries		2000-2999	112,778.00	112,778.00	31,401.48	104,693.00	8,085.00	7.2%
3) Employee Benefits		3000-3999	110,295.00	110,295.00	21,763.18	97,739.00	12,556.00	11.4%
4) Books and Supplies		4000-4999	6,527.00	6,527.00	15,256.73	41,144.00	(34,617.00)	-530.4%
5) Services and Other Operating Expenditures		5000-5999	23,669.00	23,669.00	1,756.26	36,438.00	(12,769.00)	-53.9%
6) Capital Outlay		6000-6999	0.00	0.00	(2,789.08)	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	19,393.00	19,393.00	927.19	19,195.00	198.00	1.0%
9) TOTAL, EXPENDITURES			419,343.00	419,343.00	113,917.20	458,148.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(100,018.56)	(1,633.00)		
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	(100,018.56)	(1,633.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,137.00	102,137.00		1,633.00	(100,504.00)	-98.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,137.00	102,137.00		1,633.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,137.00	102,137.00		1,633.00		
2) Ending Balance, June 30 (E + F1e)			102,137.00	102,137.00		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	102,137.00	102,137.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	23,630.00	23,630.00	0.00	64,970.00	41,340.00	174.9%
TOTAL, FEDERAL REVENUE			23,630.00	23,630.00	0.00	64,970.00	41,340.00	174.9%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	378.00	378.00	0.00	378.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,657.00	11,657.00	0.00	11,657.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,035.00	12,035.00	0.00	12,035.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	236,178.00	236,178.00	0.00	232,010.00	(4,168.00)	-1.8%
Other Local Revenue								
All Other Local Revenue		8699	147,500.00	147,500.00	13,898.64	147,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			383,678.00	383,678.00	13,898.64	379,510.00	(4,168.00)	-1.1%
TOTAL, REVENUES			419,343.00	419,343.00	13,898.64	456,515.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	42,670.00	42,670.00	11,356.76	54,723.00	(12,053.00)	-28.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,011.00	104,011.00	34,244.68	104,216.00	(205.00)	-0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			146,681.00	146,681.00	45,601.44	158,939.00	(12,258.00)	-8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,429.00	13,429.00	10,599.24	13,457.00	(28.00)	-0.2%
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	99,349.00	99,349.00	20,802.24	91,236.00	8,113.00	8.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			112,778.00	112,778.00	31,401.48	104,693.00	8,085.00	7.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,349.00	40,349.00	4,821.84	36,074.00	4,275.00	10.6%
PERS		3201-3202	26,507.00	26,507.00	5,549.99	21,721.00	4,786.00	18.1%
OASDI/Medicare/Alternative		3301-3302	11,337.00	11,337.00	3,044.43	9,794.00	1,543.00	13.6%
Health and Welfare Benefits		3401-3402	24,659.00	24,659.00	6,173.50	21,166.00	3,493.00	14.2%
Unemployment Insurance		3501-3502	193.00	193.00	38.29	261.00	(68.00)	-35.2%
Workers' Compensation		3601-3602	7,250.00	7,250.00	2,135.13	8,723.00	(1,473.00)	-20.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			110,295.00	110,295.00	21,763.18	97,739.00	12,556.00	11.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,527.00	5,527.00	13,046.25	38,644.00	(33,117.00)	-599.2%
Noncapitalized Equipment		4400	1,000.00	1,000.00	2,210.48	2,500.00	(1,500.00)	-150.0%
TOTAL, BOOKS AND SUPPLIES			6,527.00	6,527.00	15,256.73	41,144.00	(34,617.00)	-530.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	144.76	4,234.00	(4,234.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	372.79	2,691.00	(2,691.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,682.00	21,682.00	0.00	21,682.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	1,331.00	1,331.00	779.88	5,831.00	(4,500.00)	-338.1%
Communications		5900	656.00	656.00	458.83	2,000.00	(1,344.00)	-204.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,669.00	23,669.00	1,756.26	36,438.00	(12,769.00)	-53.9%
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	0.00	0.00	(2,789.08)	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%

Description	Resource Codes	Object Codes	Original Budget (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, CAPITAL OUTLAY			0.00	0.00	(2,789.08)	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	19,393.00	19,393.00	927.19	19,195.00	198.00	1.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,393.00	19,393.00	927.19	19,195.00	198.00	1.0%
TOTAL, EXPENDITURES			419,343.00	419,343.00	113,917.20	458,148.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
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								

Description	Resource Codes	Object Codes	Original Budget (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 - b + c - d + e)			0.00	0.00	0.00	0.00		

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

CHILD DEVELOPMENT FUND 12

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

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

- Child Nutrition Programs (Federal)
- State Preschool
- Child Nutrition Programs (State)
- Child Development Apportionments
- Interest
- Child Development Parent Fees

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

		2023/24 Original Budget	2023/24 1st Interim Budget	2023/24 Budget Change
Fund 12 - Child Development Fund				
Starting Balance				
9700		287,340	1,231,825	944,485
Revenue				
8200	Federal Revenue	5,342,557	6,902,284	1,559,727
8500	Other State Revenue	7,569,614	8,891,137	1,321,523
8600	Other Local Revenue	350,372	361,852	11,480
	Total for Revenue accounts and Object 8000	13,262,543	16,155,273	2,892,730
Expense				
1100	Teacher Salaries	2,529,825	2,579,845	50,020
1300	Cert Supervisors /Admin. Sal	414,368	530,468	116,100
	Total for Object 1000	2,944,193	3,110,313	166,120
2300	Classified Supervisors /Admin.	312,281	338,281	26,000
2400	Clerical/Office Salaries	300,422	309,322	8,900
2900	Other Classified Salaries	614,958	594,984	19,974-
	Total for Object 2000	1,227,661	1,242,587	14,926
3100	STRS State Teachers Retirement	476,626	524,126	47,500
3200	PERS Public Employees Retirement	405,651	437,225	31,574
3300	Social Security/Medicare	160,253	183,791	23,538
3400	Health & Welfare Insurance	468,316	557,933	89,617
3500	State Unemployment Insurance	3,986	6,029	2,043
3600	Workers Compensation	118,222	137,714	19,492
	Total for Object 3000	1,633,054	1,846,818	213,764
4300	Materials and Supplies	273,342	352,183	78,841
4400	Noncapitalized Equipment	40,077	60,053	19,976
4700	Food	78,781	75,781	3,000-
	Total for Object 4000	392,200	488,017	95,817
5200	Travel/Conference	65,758	132,263	66,505

		2023/24	2023/24	2023/24
Account		Original	1st Interim	Budget
Object Code		Budget	Budget	Change
Fund 12 - Child Development Fund (continued)				
Expense (continued)				
5300	Dues/Memberships	17,893	19,573	1,680
5400	Property/Liab. Insurance	2,232	2,232	
5500	Utilities	194,751	232,251	37,500
5600	Rentals, Leases and Repairs	127,618	137,608	9,990
5700	Direct Costs Transfers	747,916	656,933	90,983-
5800	Consulting Serv/operating Exp	5,034,780	8,115,160	3,080,380
5900	Communications	117,215	134,750	17,535
	Total for Object 5000	6,308,163	9,430,770	3,122,607
6100	Land Improvements	90,000	90,000	
6200	New Building/Improvement of	5,000	5,000	
	Total for Object 6000	95,000	95,000	0
7300	Direct Support/Indirect Costs	835,638	1,082,610	246,972
	Total for Expense accounts	13,435,909	17,296,115	3,860,206
Ending Balance				
9700		113,974	90,983	22,991-
Total for Org 001, Fund 12				
	Starting Balance	287,340	1,231,825	944,485
	Revenue	13,262,543	16,155,273	2,892,730
	Expense	13,435,909	17,296,115	3,860,206
	Ending Balance Acct Type	113,974	90,983	22,991-
	Calc Ending Balance	113,974	90,983	22,991-

Description	Resource Codes	Object Codes	Original Budget (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	5,342,557.00	5,342,557.00	2,027,289.35	6,902,284.00	1,559,727.00	29.2%
3) Other State Revenue		8300-8599	7,569,614.00	7,569,614.00	3,390,400.50	8,891,137.00	1,321,523.00	17.5%
4) Other Local Revenue		8600-8799	350,372.00	350,372.00	169,855.34	361,852.00	11,480.00	3.3%
5) TOTAL, REVENUES			13,262,543.00	13,262,543.00	5,587,545.19	16,155,273.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,944,193.00	2,944,193.00	692,358.93	3,110,313.00	(166,120.00)	-5.6%
2) Classified Salaries		2000-2999	1,227,661.00	1,227,661.00	340,054.54	1,242,587.00	(14,926.00)	-1.2%
3) Employee Benefits		3000-3999	1,633,054.00	1,633,054.00	451,434.26	1,846,818.00	(213,764.00)	-13.1%
4) Books and Supplies		4000-4999	392,200.00	392,200.00	150,188.44	488,017.00	(95,817.00)	-24.4%
5) Services and Other Operating Expenditures		5000-5999	6,308,163.00	6,308,163.00	1,016,333.65	9,430,770.00	(3,122,607.00)	-49.5%
6) Capital Outlay		6000-6999	95,000.00	95,000.00	0.00	95,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	835,638.00	835,638.00	113,236.36	1,082,610.00	(246,972.00)	-29.6%
9) TOTAL, EXPENDITURES			13,435,909.00	13,435,909.00	2,763,606.18	17,296,115.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,366.00)	(173,366.00)	2,823,939.01	(1,140,842.00)		
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)			(173,366.00)	(173,366.00)	2,823,939.01	(1,140,842.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	287,340.00	287,340.00		1,231,825.00	944,485.00	328.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			287,340.00	287,340.00		1,231,825.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			287,340.00	287,340.00		1,231,825.00		
2) Ending Balance, June 30 (E + F1e)			113,974.00	113,974.00		90,983.00		
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	112,656.00	112,656.00		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	37,179.00	37,179.00		90,983.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(35,861.00)	(35,861.00)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	325,529.00	325,529.00	64,214.67	325,529.00	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	5,017,028.00	5,017,028.00	1,963,074.68	6,576,755.00	1,559,727.00	31.1%
TOTAL, FEDERAL REVENUE			5,342,557.00	5,342,557.00	2,027,289.35	6,902,284.00	1,559,727.00	29.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	9,032.00	9,032.00	1,594.64	9,032.00	0.00	0.0%
Child Development Apportionments		8530	946,961.00	946,961.00	584,445.00	884,099.00	(62,862.00)	-6.6%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,847,676.00	2,847,676.00	976,942.38	2,847,676.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,765,945.00	3,765,945.00	1,827,418.48	5,150,330.00	1,384,385.00	36.8%
TOTAL, OTHER STATE REVENUE			7,569,614.00	7,569,614.00	3,390,400.50	8,891,137.00	1,321,523.00	17.5%
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	14,143.00	14,143.00	0.00	14,143.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	241,134.00	241,134.00	165,675.80	251,849.00	10,715.00	4.4%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	95,095.00	95,095.00	4,179.54	95,860.00	765.00	0.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,372.00	350,372.00	169,855.34	361,852.00	11,480.00	3.3%
TOTAL, REVENUES			13,262,543.00	13,262,543.00	5,587,545.19	16,155,273.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,529,825.00	2,529,825.00	554,106.93	2,579,845.00	(50,020.00)	-2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	414,368.00	414,368.00	138,252.00	530,468.00	(116,100.00)	-28.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,944,193.00	2,944,193.00	692,358.93	3,110,313.00	(166,120.00)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	5,368.27	0.00	0.00	0.0%
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	312,281.00	312,281.00	99,408.97	338,281.00	(26,000.00)	-8.3%
Clerical, Technical and Office Salaries		2400	300,422.00	300,422.00	96,765.30	309,322.00	(8,900.00)	-3.0%
Other Classified Salaries		2900	614,958.00	614,958.00	138,512.00	594,984.00	19,974.00	3.2%
TOTAL, CLASSIFIED SALARIES			1,227,661.00	1,227,661.00	340,054.54	1,242,587.00	(14,926.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	476,626.00	476,626.00	105,909.56	524,126.00	(47,500.00)	-10.0%
PERS		3201-3202	405,651.00	405,651.00	120,557.86	437,225.00	(31,574.00)	-7.8%
OASDI/Medicare/Alternative		3301-3302	160,253.00	160,253.00	42,341.81	183,791.00	(23,538.00)	-14.7%
Health and Welfare Benefits		3401-3402	468,316.00	468,316.00	153,370.92	557,933.00	(89,617.00)	-19.1%
Unemployment Insurance		3501-3502	3,986.00	3,986.00	501.15	6,029.00	(2,043.00)	-51.3%
Workers' Compensation		3601-3602	118,222.00	118,222.00	28,752.96	137,714.00	(19,492.00)	-16.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,633,054.00	1,633,054.00	451,434.26	1,846,818.00	(213,764.00)	-13.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	273,342.00	273,342.00	85,025.01	352,183.00	(78,841.00)	-28.8%
Noncapitalized Equipment		4400	40,077.00	40,077.00	37,402.20	60,053.00	(19,976.00)	-49.8%
Food		4700	78,781.00	78,781.00	27,761.23	75,781.00	3,000.00	3.8%
TOTAL, BOOKS AND SUPPLIES			392,200.00	392,200.00	150,188.44	488,017.00	(95,817.00)	-24.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	65,758.00	65,758.00	10,553.03	132,263.00	(66,505.00)	-101.1%
Dues and Memberships		5300	17,893.00	17,893.00	5,177.50	19,573.00	(1,680.00)	-9.4%
Insurance		5400-5450	2,232.00	2,232.00	0.00	2,232.00	0.00	0.0%
Operations and Housekeeping Services		5500	194,751.00	194,751.00	45,622.33	232,251.00	(37,500.00)	-19.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	127,618.00	127,618.00	37,955.98	137,608.00	(9,990.00)	-7.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	747,916.00	747,916.00	197,177.44	656,933.00	90,983.00	12.2%
Professional/Consulting Services and								
Operating Expenditures		5800	5,034,780.00	5,034,780.00	698,107.15	8,115,160.00	(3,080,380.00)	-61.2%
Communications		5900	117,215.00	117,215.00	21,740.22	134,750.00	(17,535.00)	-15.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,308,163.00	6,308,163.00	1,016,333.65	9,430,770.00	(3,122,607.00)	-49.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (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, CAPITAL OUTLAY			95,000.00	95,000.00	0.00	95,000.00	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	835,638.00	835,638.00	113,236.36	1,082,610.00	(246,972.00)	-29.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			835,638.00	835,638.00	113,236.36	1,082,610.00	(246,972.00)	-29.6%
TOTAL, EXPENDITURES			13,435,909.00	13,435,909.00	2,763,606.18	17,296,115.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Forest Reserve Fund 16

This fund exists to account separately for federal forest reserve funds received by offices of county superintendents for distribution to school districts and community college districts (*Education Code* Section 2300; *Government Code* Section 29484).

Account		2023/24	2023/24	2023/24
Object Code		Original	1stInterim	Budget
		Budget	Budget	Change
Fund 16 - Forest Reserve Fund				
Starting Balance				
9700		35,358	95,608	60,250
Revenue				
8200	Federal Revenue	50,000	50,000	
8600	Other Local Revenue	200	200	
	Total for Revenue	50,200	50,200	0
accounts and Object				
8000				
Expense				
7200	Other Transfers Out	44,209	44,209	
7600	Other Financing Uses	6,000	6,000	
	Total for Expense	50,209	50,209	0
accounts and Object				
7000				
Ending Balance				
9700		35,349	95,599	60,250
Total for Org 001, Fund 16				
	Starting Balance	35,358	95,608	60,250
	Revenue	50,200	50,200	0
	Expense	50,209	50,209	0
	Ending Balance Acct Type	35,349	95,599	60,250
	Calc Ending Balance	35,349	95,599	60,250

Description	Resource Codes	Object Codes	Original Budget (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	50,000.00	50,000.00	0.00	50,000.00	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	200.00	200.00	0.00	200.00	0.00	0.0%
5) TOTAL, REVENUES			50,200.00	50,200.00	0.00	50,200.00		
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	44,209.00	44,209.00	0.00	44,209.00	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			44,209.00	44,209.00	0.00	44,209.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,991.00	5,991.00	0.00	5,991.00		
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	6,000.00	6,000.00	0.00	6,000.00	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			(6,000.00)	(6,000.00)	0.00	(6,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9.00)	(9.00)	0.00	(9.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,358.00	35,358.00		95,608.00	60,250.00	170.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,358.00	35,358.00		95,608.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,358.00	35,358.00		95,608.00		
2) Ending Balance, June 30 (E + F1e)			35,349.00	35,349.00		95,599.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	35,349.00	35,349.00		95,599.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Forest Reserve Funds		8260	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	200.00	200.00	0.00	200.00	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			200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, REVENUES			50,200.00	50,200.00	0.00	50,200.00		
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		7281-7283	44,209.00	44,209.00	0.00	44,209.00	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)			44,209.00	44,209.00	0.00	44,209.00	0.00	0.0%
TOTAL, EXPENDITURES			44,209.00	44,209.00	0.00	44,209.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%

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

SPECIAL RESERVE FUND 17

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

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

Account Object Code	2023/24 Original Budget	2023/24 1stInterim Budget	2023/24 Budget Change
Fund 17 - Spc.resrv.for Othr.th.cptl.prj			
Starting Balance			
9700	904,181	294,782	609,399-
Revenue			
8600 Other Local Revenue	20,000	20,000	
Ending Balance			
9700	924,181	314,782	609,399-
Total for Org 001, Fund 17			
Starting Balance	904,181	294,782	609,399-
Revenue	20,000	20,000	0
Ending Balance Acct Type	924,181	314,782	609,399-
Calc Ending Balance	924,181	314,782	609,399-

Description	Resource Codes	Object Codes	Original Budget (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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.00	20,000.00		
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)			20,000.00	20,000.00	0.00	20,000.00		
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)			20,000.00	20,000.00	0.00	20,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	904,181.00	904,181.00		294,782.00	(609,399.00)	-67.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			904,181.00	904,181.00		294,782.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			904,181.00	904,181.00		294,782.00		
2) Ending Balance, June 30 (E + F1e)			924,181.00	924,181.00		314,782.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	924,181.00	924,181.00		314,782.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.00	20,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

FOUNDATION FOR PRIVATE PURPOSE TRUST FUND 73

This fund is used to account separately for gifts or bequests per *Education Code* Section 41031 that benefit individuals, private organizations, or other governments and under which neither principal nor income may be used for purposes that support the LEA's own programs.

This fund should be used when there is a formal trust agreement with the donor. Donations not covered by a formal trust agreement should be accounted for in the general fund. Amounts in the Foundation Private-Purpose Trust Fund shall be expended only for the specific purposes of the gift or bequest (*Education Code Section 41032*).

*This fund is used for scholarships for the CCOE
Agriculture Educational Foundation*

Fiscal106a

Comparative Object Summary

Account Object Code	2023/24 Original Budget	2023/24 1stInterim Budget	2023/24 Budget Change
Fund 73 - Foundation Trust Fund			
Starting Balance			
6988	904 18	924290	047, 0
Revenue			
3188 - OtherLocal hRnuh	24888	24888	
Ending Balance			
6988	914 18	934290	047, 0
Total for Org 001, Fund 73			
vGeSi gcænoh	904 18	924290	047, 0
I hRnuh	24888	24888	8
BndSi gcænoh EooOATyh	914 18	934290	047, 0
pæBndSi gcænoh	914 18	934290	047, 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	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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	0.00	4,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			4,000.00	4,000.00	0.00	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,000.00	4,000.00	0.00	4,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	72,160.00	72,160.00		74,472.00	2,312.00	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			72,160.00	72,160.00		74,472.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			72,160.00	72,160.00		74,472.00		
2) Ending Net Position, June 30 (E + F1e)			76,160.00	76,160.00		78,472.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	76,160.00	76,160.00		78,472.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, REVENUES			4,000.00	4,000.00	0.00	4,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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

MISCELLANEOUS FORMS

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(678,615.00)	0.00	(1,101,805.00)				
Other Sources/Uses Detail					6,000.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	21,682.00	0.00	19,195.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	656,933.00	0.00	1,082,610.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	6,000.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	678,615.00	(678,615.00)	1,101,805.00	(1,101,805.00)	6,000.00	6,000.00		

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	20,512,231.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,406,709.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,110,375.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	327,866.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	6,376,853.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				8,815,094.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,290,428.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				16.28
B. Expenditures per ADA (Line I.E divided by Line II.A)				632,090.17
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	8,307,840.79	866,302.48
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	8,307,840.79	866,302.48
B. Required effort (Line A.2 times 90%)	7,477,056.71	779,672.23
C. Current year expenditures (Line I.E and Line II.B)	10,290,428.00	632,090.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	147,582.06

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	18.93%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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			4,095,775.71	3,656,873.90	2,576,387.40	3,402,906.98	2,669,452.00	1,437,078.86	1,640,514.43	1,755,078.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		128,977.67	128,977.67	381,496.73	229,937.73	229,937.73	229,937.73	229,937.73	441,279.00
Property Taxes	8020-8079				36,538.11	2,438.61	1,938.85	253,791.30		
Miscellaneous Funds	8080-8099					126.40	14.43			
Federal Revenue	8100-8299			624.39	10,351.55	48,870.67	32,662.77	171,248.43	171,248.43	171,248.43
Other State Revenue	8300-8599		252,047.56	219,659.28	763,264.22	512,485.53	23,685.26	447,426.45	447,426.45	447,426.45
Other Local Revenue	8600-8799		54,645.36	(183,236.40)	231,809.84	92,231.03	60,989.21	954,521.99	954,521.99	954,521.99
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			435,670.59	166,024.94	1,423,460.45	886,089.97	349,228.25	2,056,925.90	1,803,134.60	2,014,475.87
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		101,626.90	475,096.93	488,220.93	474,187.36	463,028.11	501,563.39	501,563.39	501,563.39
Classified Salaries	2000-2999		226,472.76	418,480.71	430,860.07	563,503.65	514,155.87	524,442.99	524,442.99	524,442.99
Employee Benefits	3000-3999		149,730.79	356,868.65	363,633.24	391,229.55	383,080.58	480,469.03	480,469.03	480,469.03
Books and Supplies	4000-4999		49,727.26	27,188.52	48,640.68	55,873.78	41,055.08	90,424.52	90,424.52	90,424.52
Services	5000-5999		385,320.94	73,154.83	174,751.70	31,296.67	231,064.15	78,340.81	78,340.81	78,340.81
Capital Outlay	6000-6599			202,084.95	68,613.99	369,096.29	22,832.60	178,249.59	178,249.59	178,249.59
Other Outgo	7000-7499		(342.72)			(113,820.83)	(98.24)		(164,919.30)	
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			912,535.93	1,552,874.59	1,574,720.61	1,771,366.47	1,655,118.15	1,853,490.33	1,688,571.03	1,853,490.33
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	238,220.00								
Accounts Receivable	9200- 9299	(2,461,601.14)	445,763.59	551,231.45	816,622.55	29,560.76	11,855.21			
Due From Other Funds	9310	(15,662.55)								
Stores	9320	(9,916.77)								
Prepaid Expenditures	9330	(41,823.53)	(4,178.55)	(1,582.47)	884.36		(658.09)			
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(2,290,783.99)	441,585.04	549,648.98	817,506.91	29,560.76	11,197.12	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599		403,621.51	243,285.83	(160,272.83)	(244,047.11)	(62,319.64)			
Due To Other Funds	9610									
Current Loans	9640					121,786.35				
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	403,621.51	243,285.83	(160,272.83)	(122,260.76)	(62,319.64)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(2,290,783.99)	37,963.53	306,363.15	977,779.74	151,821.52	73,516.76	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(438,901.81)	(1,080,486.50)	826,519.58	(733,454.98)	(1,232,373.14)	203,435.57	114,563.57	160,985.54
F. ENDING CASH (A + E)			3,656,873.90	2,576,387.40	3,402,906.98	2,669,452.00	1,437,078.86	1,640,514.43	1,755,078.00	1,916,063.54
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		1,916,063.54	2,077,049.08	2,655,538.05	2,816,523.57				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	441,279.00	441,279.00	441,279.00	441,279.00	441,279.01		4,206,877.00	4,206,877.00
Property Taxes	8020-8079		252,584.13					547,291.00	547,291.00
Miscellaneous Funds	8080-8099				1,207.17			1,348.00	1,348.00
Federal Revenue	8100-8299	171,248.43	171,248.43	171,248.43	78,739.04	150,000.00		1,348,739.00	1,348,739.00
Other State Revenue	8300-8599	447,426.45	447,426.45	447,426.45	447,426.45	150,000.00		5,053,127.00	5,053,127.00
Other Local Revenue	8600-8799	954,521.99	954,521.99	954,521.99	954,522.02	650,000.00		7,588,093.00	7,588,093.00
Interfund Transfers In	8910-8929				6,000.00			6,000.00	6,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,014,475.87	2,267,060.00	2,014,475.87	1,929,173.68	1,391,279.01	0.00	18,751,475.00	18,751,475.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	501,563.39	501,563.39	501,563.39	501,563.43	150,000.00		5,663,104.00	5,663,104.00
Classified Salaries	2000-2999	524,442.99	524,442.99	524,442.99	524,443.00	200,000.00		6,024,574.00	6,024,574.00
Employee Benefits	3000-3999	480,469.03	480,469.03	480,469.03	480,469.01	110,860.00		5,118,686.00	5,118,686.00
Books and Supplies	4000-4999	90,424.52	90,424.52	90,424.54	90,424.54	20,000.00		875,457.00	875,457.00
Services	5000-5999	78,340.81	78,340.81	78,340.81	78,340.85	50,000.00		1,493,974.00	1,493,974.00
Capital Outlay	6000-6599	178,249.59	178,249.59	178,249.59	178,249.63	200,000.00		2,110,375.00	2,110,375.00
Other Outgo	7000-7499		(164,919.30)			(329,838.61)		(773,939.00)	(773,939.00)
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		1,853,490.33	1,688,571.03	1,853,490.35	1,853,490.46	401,021.39	0.00	20,512,231.00	20,512,231.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							1,855,033.56	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							(5,534.75)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,849,498.81	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							180,267.76	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							121,786.35	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	302,054.11	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	1,547,444.70	
E. NET INCREASE/DECREASE (B - C + D)		160,985.54	578,488.97	160,985.52	75,683.22	990,257.62	0.00	(213,311.30)	(1,760,756.00)
F. ENDING CASH (A + E)		2,077,049.08	2,655,538.05	2,816,523.57	2,892,206.79				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,882,464.41	

First Interim
Board Approved Operating Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Colusa County Office of Education**Colusa 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

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	6266	(\$120,000.00)
Explanation: We budgeted \$120K in expenditures without any revenue as we anticipated at least \$120K carryover from FY 2022-2023		
Total of negative resource balances for Fund 01		(\$120,000.00)
12	6129	(\$35,861.00)
Explanation: We have budgeted to move the balance of this restricted reserve to another grant.		
Total of negative resource balances for Fund 12		(\$35,861.00)

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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	7200-7600	(\$169,168.00)

Explanation: CCOE has budgeted to collect more indirect costs than we expected in functions 7200-7600.

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>																				
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																				
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																				
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																				
INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																				
INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>																				
INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																				
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																				
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																				
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																				
<table><tr><th>FUND</th><th>RESOURCE</th><th>OBJECT</th><th>VALUE</th></tr><tr><td>01</td><td>6266</td><td>9790</td><td>(\$120,000.00)</td></tr><tr><td colspan="4">Explanation: We budgeted \$120K in expenditures without any revenue as we anticipated at least \$120K carryover from FY 2022-2023</td></tr><tr><td>12</td><td>6129</td><td>9790</td><td>(\$35,861.00)</td></tr><tr><td colspan="4">Explanation: We have budgeted to move the balance of this restricted reserve to another grant.</td></tr></table>	FUND	RESOURCE	OBJECT	VALUE	01	6266	9790	(\$120,000.00)	Explanation: We budgeted \$120K in expenditures without any revenue as we anticipated at least \$120K carryover from FY 2022-2023				12	6129	9790	(\$35,861.00)	Explanation: We have budgeted to move the balance of this restricted reserve to another grant.				
FUND	RESOURCE	OBJECT	VALUE																		
01	6266	9790	(\$120,000.00)																		
Explanation: We budgeted \$120K in expenditures without any revenue as we anticipated at least \$120K carryover from FY 2022-2023																					
12	6129	9790	(\$35,861.00)																		
Explanation: We have budgeted to move the balance of this restricted reserve to another grant.																					
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																				
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>																				
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>																				
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>																				
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>																				
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>																				

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Colusa County Office of Education

Colusa 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

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Colusa County Office of Education

Colusa 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

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	6266	(\$120,000.00)
Explanation: We budgeted \$120K in expenditures without any revenue as we anticipated at least \$120K carryover from FY 2022-2023		
Total of negative resource balances for Fund 01		(\$120,000.00)
12	6129	(\$35,861.00)
Explanation: We have budgeted to move the balance of this restricted reserve to another grant.		
Total of negative resource balances for Fund 12		(\$35,861.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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	7200-7600	(\$169,168.00)
Explanation: CCOE has budgeted to collect more indirect costs than we expected in functions 7200-7600.			

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	6266	9790	(\$120,000.00)
Explanation: We budgeted \$120K in expenditures without any revenue as we anticipated at least \$120K carryover from FY 2022-2023			
12	6129	9790	(\$35,861.00)
Explanation: We have budgeted to move the balance of this restricted reserve to another grant.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

First Interim
Projected Totals 2023-24
Technical Review Checks

Phase - All
Display - All Technical Checks

Colusa County Office of Education

Colusa County

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

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

IMPORT CHECKS

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

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	7200-7600	(\$312,440.00)
Explanation: We collected more indirect than expenditures in function7200-7600.			
01	3310	1190	(\$35,753.00)
Explanation: This will be cleared at closing.			

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Criteria and Standards Report

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA				
	Budget Adoption	First Interim		Percent Change	Status
	Budget	Projected Year Totals			
	(Form 01CS, Item 1B-2)	(Form AI)	(Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)					
Current Year (2023-24)	16.37	16.37	0.0%	Met	
1st Subsequent Year (2024-25)	16.37	16.37	0.0%	Met	
2nd Subsequent Year (2025-26)	16.37	16.37	0.0%	Met	
District Funded County Program ADA (Form A/AI, Line B2g)					
Current Year (2023-24)	7.30	7.30	0.0%	Met	
1st Subsequent Year (2024-25)	7.30	7.30	0.0%	Met	
2nd Subsequent Year (2025-26)	7.30	7.30	0.0%	Met	
County Operations Grant ADA (Form A/AI, Line B5)					
Current Year (2023-24)	4,334.10	4,334.10	0.0%	Met	
1st Subsequent Year (2024-25)	4,466.93	4,334.10	-3.0%	Not Met	
2nd Subsequent Year (2025-26)	4,466.93	4,334.10	-3.0%	Not Met	
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)					
Current Year (2023-24)	0.00	0.00	0.0%	Met	
1st Subsequent Year (2024-25)	0.00		0.0%	Met	
2nd Subsequent Year (2025-26)	0.00		0.0%	Met	

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Corrected projected outyear ADA totals (original budget entry was incorrect).

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 2C)	Projected Year Totals		
Current Year (2023-24)	4,755,516.00	4,755,516.00	0.0%	Met
1st Subsequent Year (2024-25)	4,942,883.00	4,803,071.00	-2.8%	Not Met
2nd Subsequent Year (2025-26)	5,105,504.00	4,851,102.00	-5.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Revised out year COLA to reflect LAO's November 2023 projection.

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits			
	First Interim		Percent Change	Status
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999)	(Form 01I, Objects 1000-3999)		
(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)			
Current Year (2023-24)	15,547,481.00	16,806,364.00	8.1%	Not Met
1st Subsequent Year (2024-25)	15,834,680.00	17,120,832.00	8.1%	Not Met
2nd Subsequent Year (2025-26)	16,104,434.00	17,414,884.00	8.1%	Not 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 NOT MET - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Increase in positions for Special Education

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2023-24)	1,319,413.00	1,348,739.00	2.2%	No
1st Subsequent Year (2024-25)	1,319,413.00	1,348,739.00	2.2%	No
2nd Subsequent Year (2025-26)	1,319,413.00	1,348,739.00	2.2%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	4,714,724.00	5,053,127.00	7.2%	Yes
1st Subsequent Year (2024-25)	4,714,724.00	5,053,127.00	7.2%	Yes
2nd Subsequent Year (2025-26)	4,714,724.00	5,053,127.00	7.2%	Yes

Explanation:
(required if Yes)

Increase due to additional grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	6,468,846.00	7,588,093.00	17.3%	Yes
1st Subsequent Year (2024-25)	6,684,951.00	7,827,835.00	17.1%	Yes
2nd Subsequent Year (2025-26)	6,890,289.00	8,054,342.00	16.9%	Yes

Explanation:
(required if Yes)

Increase due to additional grant and increase bill back for Special Education.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	684,990.00	875,457.00	27.8%	Yes
1st Subsequent Year (2024-25)	684,990.00	875,457.00	27.8%	Yes
2nd Subsequent Year (2025-26)	684,990.00	875,457.00	27.8%	Yes

Explanation:
(required if Yes)

Increase due to additional grants.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	1,102,091.00	1,493,974.00	35.6%	Yes
1st Subsequent Year (2024-25)	1,102,091.00	1,493,974.00	35.6%	Yes
2nd Subsequent Year (2025-26)	1,102,091.00	1,368,974.00	24.2%	Yes

Explanation:
(required if Yes)

Increase due to increase in current grants.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	12,502,983.00	13,989,959.00	11.9%	Not Met
1st Subsequent Year (2024-25)	12,719,088.00	14,229,701.00	11.9%	Not Met
2nd Subsequent Year (2025-26)	12,924,426.00	14,456,208.00	11.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	1,787,081.00	2,369,431.00	32.6%	Not Met
1st Subsequent Year (2024-25)	1,787,081.00	2,369,431.00	32.6%	Not Met
2nd Subsequent Year (2025-26)	1,787,081.00	2,244,431.00	25.6%	Not Met

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

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

- 1a.

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Increase due to additional grants.

Explanation:

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

Increase due to additional grant and increase bill back for Special Education.
- 1b.

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

Explanation:

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

Explanation:

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

Increase due to increase in current grants.

5. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	159,329.07	292,402.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		206,811.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

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

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

Yes

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

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

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

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

0.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	(1,336,012.00)	5,677,358.00	23.5%	Not Met
1st Subsequent Year (2024-25)	323,531.00	4,060,888.00	N/A	Met
2nd Subsequent Year (2025-26)	6,712.00	4,011,983.00	N/A	Met

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

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

- 1a. STANDARD 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)

Remove one time building and portable purchases.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)/(Form MYPI, Line D2)	
		Status
Current Year (2023-24)	3,732,610.00	Met
1st Subsequent Year (2024-25)	3,635,879.00	Met
2nd Subsequent Year (2025-26)	3,636,084.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	2,697,430.07	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	20,512,231.00	19,135,503.00	19,313,105.00
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	20,512,231.00	19,135,503.00	19,313,105.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	20,512,231.00	19,135,503.00	19,313,105.00
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	615,366.93	574,065.09	579,393.15
6.	Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	707,000.00	707,000.00	707,000.00

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

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2023-24)	(2024-25)	(2025-26)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,025,611.00	956,775.00	965,655.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	1,025,611.00	956,775.00	965,655.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	5.00%	5.00%	5.00%
County Office's Reserve Standard				
(Section 8A, Line 7):		707,000.00	707,000.00	707,000.00
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(293,973.00)	(384,564.00)	30.8%	90,591.00	Not Met
1st Subsequent Year (2024-25)	(408,313.00)	(384,564.00)	-5.8%	(23,749.00)	Not Met
2nd Subsequent Year (2025-26)	(392,985.00)	(793,792.00)	102.0%	400,807.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	6,000.00	6,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	6,000.00	6,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	6,000.00	6,000.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?					No

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

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

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

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

Explanation:
(required if NOT met)

Increased program costs combined with stagnant revenue increase.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

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

¹Include 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 Budget Adoption (Form 01CS, 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 Budget Adoption 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 budget adoption?

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Resource 0000		101,697
Other Long-term Commitments (do not include OPEB):				
TOTAL:				101,697

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

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption
(Form 01CS, Item S7A)

First Interim

361,390.00	361,390.00
0.00	0.00
361,390.00	361,390.00
Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

0.00	2,135.00
0.00	0.00
0.00	0.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

0.00	2,135.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

0.00	1.00
0.00	0.00
0.00	0.00

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B)

First Interim

3

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7B)

First Interim

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	64.0	64.0	64.0	64.0

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

50,207

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

6. Amount included for any tentative salary schedule increases

301,324

0

0

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

No

No

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

No		

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
75,310	84,947	86,221
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	124.0	124.0	124.0	124.0

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

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

If No, complete questions 5 and 6.

No

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

60,348

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

362,088

0

0

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

No

No

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

No

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	90,522	90,369	91,724
3. Percent change in step & column over prior year	1.5%	1.5%	1.5%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

No

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	12.0	12.0	12.0	12.0

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

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

No

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

10,064

4. Amount included for any tentative salary schedule increases

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

60,387

0

0

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

No

No

No

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

15,096

15,096

15,096

1.5%

1.5%

1.5%

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

No

No

No

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?	<div>No</div>
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a 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.	
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ADDITIONAL FISCAL INDICATORS

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

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

A1.

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

No

A2.

Is the system of personnel position control independent from the payroll system?

No

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)



COLUSA COUNTY OFFICE OF EDUCATION

Michael P. West, County Superintendent of Schools

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STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)

Fund – Resource – Year – **Object** – Goal – Function – School – Budget Rep-Type

X – XXXX – X – **XXXX** – XXXX – XXXX – XXX – XXXX-XXXX

<i>Object Codes</i>	<i>Object Code Descriptions – Expenditures (1000-1999)</i>	<i>Object Codes</i>	<i>Object Code Descriptions – Expenditures, Continued</i>
<u>1000-1999</u>	<u>Certificated Salaries</u>	3202	PERS on Classified Salaries (object 2XXX)
1100	Teacher's Salaries	33XX	Social Security (OASDI)/FICA-MED/Alternate
1101	Teacher's Salaries – Extra/Stipend	3311	OASDI on Certificated Salaries (object 1XXX)
1105	Teacher's Salaries – Substitutes	3312	OSADI on Classified Salaries (object 2XXX)
1150	Teacher's Salaries – Extended Session	3321	FICA-MED on Certificated Salaries (object 1XXX)
1200	Certificated Pupil Support Salaries – Regular	3322	FICA-MED on Classified Salaries (object 2XXX)
1201	Certificated Pupil Support Salaries – Extra/Stipend	3331	Alternate Retirement on Certificated Sal (object 1XXX)
1300	Certificated Supervisors' & Administrators – Regular	3332	Alternate Retirement on Classified Sal (object 2XXX)
1311	Certificated Supervisors' & Administrators' – Extra	34XX	Health & Welfare Benefits
1320	Superintendents' Salaries – Regular	3411	Health & Welfare on Certificated Sal (object 1XXX)
1330	Assistant Superintendents' Salaries – Regular	3412	Health & Welfare on Classified Sal (object 2XXX)
1901	Other Certificated Salaries – Extra/Stipend	35XX	State Unemployment Insurance
<u>2000-2999</u>	<u>Classified Personnel Salaries</u>	3501	State Unemploy Ins. on Certificated Sal (object 1XXX)
2100	Instructional Aides' Salaries – Regular	3502	State Unemploy Ins. On Classified Sal (object 2XXX)
2101	Instructional Aides' Salaries – Extra/Stipend	36XX	Workers' Compensation Insurance
2102	Instructional Aides' Salaries – Temps	3601	Workers' Comp Insurance on Cert Sal (object 1XXX)
2105	Instructional Aides' Salaries – Substitutes	3602	Workers' Comp Insurance on Class Sal (object 2XXX)
2106	Instructional Aides' Salaries - Overtime	37XX	Retiree Benefits
2150	Instructional Aides' Salaries – Extended Session	3711	Health & Welfare Current Ret on Cert Sal (object 1XXX)
2200	Classified Support Salaries – Regular	3712	Health & Welfare Current Ret on Class Sal (object 2XXX)
2205	Class Support Salaries – Subs	3751	OPEB Active Employee-Certificated (object 1XXX)
2206	Classified Support Salaries – Overtime/Temps	3752	OPEB Active Employee-Classified (object 2XXX)
2250	Classified Support Salaries – Extended Session	39XX	Other Benefits
2300	Classified Supervisors' & Administrators' Sal. – Reg.	3911	<u>Taxable Fringe Benefits on Cert Salaries (object 1XXX)</u>
2316	Classified Spvr & Admin Salaries – Overtime/Temps	3912	Taxable Fringe Benefits on Class Salaries (object 2XXX)
2320	Classified Superintendent Salaries – Regular	3941	Employer Paid Dues-Certificated
2400	Clerical & Other Office Salaries – Regular	3942	Employer Paid Dues
2405	Clerical & Other Office Salaries – Substitutes	<u>4000-4999</u>	<u>Books & Supplies</u>
2406	Clerical & Other Office Salaries – Overtime/Temps	4100	Approved Textbooks & Core Curricula Materials
2900	Other Classified Salaries – Regular	4200	Books Other Than Textbooks & Reference Materials
2901	Other Class Salaries Extra/Stipends	4310	Materials & Supplies
2905	Other Classified Salaries – Substitutes	4340	Printing Expense
2906	Other Classified Salaries – Overtime/Temps	4381	Diesel
2920	Naturalists' Salaries – Regular	4400	Non-Capitalized Equipment
2930	Student Help Salaries – Regular	4700	Food (Food Services)
2950	Other Classified Salaries – Extended Session		
<u>3000-3999</u>	<u>Employee Benefits</u>		
31XX	State Teachers' Retirement System (STRS)		
3101	STRS on Certificated Salaries (object 1XXX)		
3102	STRS on Classified Salaries (object 2XXX)		
32XX	Public Employees Retirement System (PERS)		
3201	PERS on Certificated Salaries (object 1XXX)		

Object Codes	Object Code Descriptions - Expenditures, Continued	Object Codes	Object Code Descriptions - Expenditures, Continued
5000-5999	<u>Services & Other Operating Expenses</u>	5943	Cell Phones
5100	Sub-Agreements for Services	5944	Internet Charges
5200	Travel & Conferences	6000-6999	<u>Capital Outlay</u>
5201	Directors Council Meetings	6100	Land
5202	Directors Other Travel/Conference	6110	Acquisition of Sites
5205	SPAC Conference	6111	Appraisals
5206	Other SPAC Conference	6112	Title/Escrow Costs
5300	Dues & Memberships	6113	Surveys
5400	Insurance	6170	Land Improvements
5450	Other Insurance	6200	Buildings & Improvement of Buildings
5500	Operations & Housekeeping Services	6210	<u>New Construction</u>
5510	Water/Sewage	6211	Building Purchases
5515	Pest Control	6218	Assessment & Fees
5520	Gas/Heating Oil/Electric	6220	Improvements (Remodeling)
5570	Disposal Services	6230	Relocatable Portables
5580	Laundry/Dry Cleaning	6281	Architect/Engineering Fees
5600	Rental, Lease & Repairs & Non-Capitalized Improvements	6282	Inspectors
5610	Equipment Rental/Lease	6283	Tests
5620	Facilities Rental/Lease	6284	Legal Fees
5640	Contracts/Service Agreements	6400	Equipment
5660	Equipment Repair	6401	Capital Leased Equipment Less Than \$5,000
5670	Vehicle Expense	6500	Equipment Replacement
5680	Building Repairs	7000-7999	<u>Other Outgo</u>
5710	Direct Support Costs for Inter-program Services	7100-7199	Tuition
5712	Inter-program Transportation	7141	Other Tuition Excess Costs to Districts
5713	Inter-program Contracts	7200-7299	Other Transfers Out
5750	Direct Costs for Interfund Services	7211	Transfer of Pass-Through Revenues to Districts
5751	Interfund Transportation	7212	Transfer Pass-Thru Revenue CO OF
5800	Professional/Consulting Services & Operating Expend.	7221	Transfer of Apportionments to Districts
5803	Printing (Outside Services)	7222	Transfer of Apportionments County Office
5807	Stipends to Non-Employees	7281	All Other Transfers to Districts
5808	Documented Reimbursable Expenses to Consultants	7299	All Other Transfers Out
5809	Contracted Services	7300-7500	Direct Support/ Indirect Costs
5810	Legal Expense	7310	Direct Support/ Indirect Costs for Inter-program Charges
5815	Contracted Services Outdoor Education	7350	Direct Support/ Indirect Costs for Interfund Charges
5817	Pupil Transport Outdoor Education	7438	Debt Service - Interest
5820	Audit Expense	7439	Debt Service -Principal
5835	Security Service	7600-7629	Interfund Transfers Out
5842	Advertisements	7611	From General Fund to Child Development Fund
5843	Tuberculosis (TB) Testing	7615	Between General Fund/Special Bldg to Deferred Maint
5844	Fingerprinting	7619	Other Authorized Interfund Transfers Out
5860	Federal Interest on Loans		
5885	Tuition and License Reimbursements		
5891	Data Processing Services		
5900	Communications		
5930	Postage		
5940	Telephone		
5941	Telephone Data Lines		

Object Codes	Object Code Descriptions - Revenues	Object Codes	Object Code Descriptions - Revenues, Continued
8010-8999	LCFF Sources	8689	Other Fees/Contract Services
8010-8019	Principle Apportionments	8699	All Other Local Revenues
8011	LCFF - Current Year	8710	Other Tuition
8012	Education Protection Account (EPA) - Current Year	8781	All Other Transfer from District/Charter
8019	LCFF - Prior Year	8782	All Other Transfer From COE
8020-8039	Tax Relief Subventions	8791	Transfer of Appt from Districts
8021	Homeowners' Exemption	8792	Transfer of Apportionment from County Office
8029	Other Subventions/In-Lieu Tax	8910-8979	Other Financing Sources
8040-8089	County & District Taxes	8910-8929	Interfund Transfers In
8041	Secured Tax Rolls	8911	To Child Development/From General Fund
8042	Unsecured Tax Rolls	8912	Between General Fund & Special Reserve Fund
8043	Prior Years' Taxes	8914	To General Fund/From Bond Interest & Red
8044	Supplemental Taxes	8915	From General Fund/Special Building to Deferred Maint
8045	Education Revenue Augmentation Fund (ERAF)	8916	To Cafeteria Fund/From General Fund
8047	Community Redevelopment Funds	8919	Other Interfund Transfers In
8090-8099	Revenue Limit Transfers	8931-8979	All Other Financing Sources
8091	Revenue Limit Transfers	8931	Emergency Apportionments
8096	Transfers to Charters in Lieu	8951	Proceeds from Sale of Bonds
8097	Property Taxes Transfers	8953	Proceeds from Sale/Lease Purchase of Land & Buildings
8100-8299	Federal Revenues	8965	Transfers from Funds of Lapsed/Reorg LEA's
8181	Special Education Entitlement	8971	Proceeds from Certificates of Participation
8182	Special Education Discretionary Grants	8972	Proceeds from Capital Leases
8220	Child Nutrition Programs	8979	All Other Financing Sources
8270	Flood Control Funds	8980-8999	Contributions
8285	Interagency Contracts Between Local Educ Agencies (LEAs)	8980	Contribution from Unrestricted Resources
8287	Pass-Through from Federal Sources	8981	Contributions/Subsidies
8290	All Other Federal Revenues	8990	Contributions/Transfers from Restricted/Unrestricted
8300-8900	Other State Revenues		
8311	Other State Apportionments for Current Year		
8319	Other State Apportionments for Prior Year		
8520	Child Nutrition		
8530	Child Development Apportionments		
8540	Deferred Maintenance Allowance		
8545	School Facilities Apportionment		
8550	Mandated Cost Reimbursements		
8560	State Lottery Revenue		
8587	Pass-Through Revenue from State Sources		
8590	All Other State Revenues		
8625	Community Redevelopment Fund Not Sub-Rev Limit		
8631	Sale of Equipment / Supplies		
8634	Food Service Sales		
8639	All Other Sales		
8650	Rentals & Leases		
8660	Interest		
8674	In-District Premiums/Contributions		
8677	Interagency Services Between Local Educ Agency (LEAs)		

Colusa County Office of Education

Michael P. West, Superintendent

2023-24 1st Interim

Actuals Acronyms

A

AAP	Affirmative Action Plan	APR	Accountability Progress Report
AASA	American Association of School Administrators	AR	Accounts Receivable
AB	Assembly Bill	ARISE	Addiction Research and Investigation for Science Educators
AC	Administrative Code	ARRA	American Recovery and Reinvestment Act
ACA	Assembly Concurrent Amendment/Affordable Care Act	ASAM	Alternative Schools Accountability Model
ACE	Assessments in Career Education	ASBO	Association of School Business Officials (National)
ACEI	Association of Childhood Education International	ASCC	Activity Supervisor Clearance Certificate
ACR	Assembly Concurrent Resolution	ASCD	Association for Supervision and Curriculum Development
ACSA	Association of California School Administrators	ASES	After School Education and Safety Program
ACT	American College Test	ASET	Academy for Special Education Teachers
ADA	Average Daily Attendance or American with Disabilities Act	ATC	Administrative Training Center
ADM	Administration	AU	Administrative Unit of a SELPA
ADR	Alternative Dispute Resolution	AV	Audio Visual or Assessed Value
ADT	Adolescent Day Treatment	AVEC	Adult and Vocational Education Council
AEBG	Adult Education Block Grant	AVID	Advancement Via Individual Determination
AED	Automatic External Defibrillators	AYP	Adequate Yearly Progress
AFDC	Aid to Families with Dependent Children	B	
AFSCME	American Federation of State, County, and Municipal Employees	BBA	Bipartisan Budget Act
AFT	American Federation of Teachers	BCLAD	Bilingual, Crosscultural, Language, and Academic Development
AIDS	Acquired Immune Deficiency Syndrome	BCP	Budget Change Proposal
AIR	American Institutes for Research	BCRF	Beverage Container Recycling Fund
ALICE	Alert, Lockdown, Inform, Counter, Evacuate	BD	Behavior Disorder
ALWS	Association of Low Wealth Schools	BEA	Business Education Alliance
AMO	Annual Measurable Objective	BFA	Building Futures Academy
AMS	American Management System	BIIG	Broadband Infrastructure Improvement Grant
AP	Advanced Placement	BOOF	Betting on our Future
APE	Adapted Physical Education	BRC	Budget Review Committee
APE-AVID	Advanced Placement Expansion - AVID	BRL	Base Revenue Limit
API	Academic Performance Index	BTSA	Beginning Teacher Support and Assessment
APIP	Advanced Placement Incentive Program	BTTP	Bilingual Teacher Training Program

C		CBA	Collective Bargaining Agreement
CAASPP	California Assessment of Student Performance and Progress	CBCAP	Community Based Child Abuse Prevention
CABE	California Association for Bilingual Education CAC	CBEDS	California Basic Education Data System
	Community Advisory Committee or California	CBEST	California Basis Education Skills Test
CACE	California Association for Compensatory Education	CBFRS	Community Based Family Resource and Support
CADS	Consolidated Application Data System	CBO	Chief Business Official
CADPE	California Alcohol-Drug Prevention Education	CCAC	Credential Counselors and Analysts of California
CAEH	California Arts Education Association	CCC	California Community Colleges or California Conservation Corps
CAHSEE	California High School Exit Exam	CCCP	California Curriculum Consultant Project
CalCRN	California Career Resource Network	CCDF	Center for Childcare and Development
CalMHSA	California Mental Health Services Authority	CCEE	California Collaborative for Educational Excellence
CALPADS	California Longitudinal Pupil Achievement Data System	CCLPEP	California Civil Liberties Public Education Program
Cal-Safe	California School Age Families Education	CCMP	Central California Mathematics Project
Cal-OSHA	California Occupational Safety and Health Act CalPERS	CCR	Coordinated Compliance Review or California Code of Regulations
	California Public Employees' Retirement System	CCS	California Children's Services CCSS
CalSTAT	California Services for Technical Assistance and Training		Common Core State Standards
CalSTRS	California State Teachers Retirement System	CCSSO	Council or Chief State School Offices
CalTIDES	California Longitudinal Teacher Integrated Data Education System	CCPGP	Childcare Professional Growth Project
CalWORKs	California Work Opportunity and Responsibility to Kids	CCSESA	Calif. County Superintendents Educational Services Assoc.
CAMSP	California Mathematics and Science Partnership	CCTR	Center Childcare & Development Fund
CAO	Chief Administrative Office	CDD	Child Development Division
CAP	California Assessment Program	CDE	California Department of Education
CAPA	California Alternative Performance Assessment CAPIT	CDRT	Child Development Retention and Training
	Child Abuse Prevention, Intervention and Treatment	CDT	Children's Day Treatment
CAROC/P	California Assoc of Regional Occupational Ctrs/Prgm.	CEDR	Center for Educational Development and Research
CARS	Consolidated Application Reporting System	CEL	Centralized Eligibility List
CASBO	California Association of School Business Officials	CELDT	California English Language Development Test
CASCD	California Association for Supervision and Curriculum Dev.	CELMS	Centralized Eligibility List and Management System
CASE	Computer Assisted Special Education	CFLP	California Foreign Language Project
CASEL	Capitol Area Science Education Leaders	CFR	Code of Federal Regulations
CASH	Coalition for Adequate School Housing	CFT	California Federation of Teachers
CASEMIS	California Special Education Management Info System	CH	Communicatively Handicapped
CAT/6	California Achievement Tests, Sixth Edition Survey	CH1	Chapter 1 Centralized Services

CH-SSP	California History-Social Science Project	CSF	California Scholarship Federation
CI	Cognitively Impaired	CSFG	Charter School Facility Grant
CIF	California Interscholastic Federation	CSIN	California Science Implementation Network
CISC	Curriculum and Instruction Steering Committee	CSIS	California School Information Studies
CLAD	Cross-cultural, Language, and Academic Development	CSLA	California School Leadership Academic
CLMP	California Language Minority Project	CSMP	California Subject Matter Projects
CLRN	California Learning Resource Network	CSPDAC	Comprehensive System of Personnel Development Advisory Committee
CLP	California Literature Project	CSPP	California State Preschool Program
CLPC	Child Development Local Planning Council	CSR	Class Size reduction or Comprehensive School Reform
CLTA	California Foreign Language Teachers Association	CSSC	California State Steering Committee
CMEA	California Music Educators Association	CST	California Standard Test
CMIS	Compliance Monitoring, Interventions, and Sanctions	CSTP	California Standards for the Teaching Profession
CNIPS	Child Nutrition Information Payment System	CTA	California Teachers Association
COE	County Office of Education	CTAP	California Technical Assistance Project
COLA	Cost of Living Adjustment	CTBS	Comprehensive Tests of Basic Skills
CON APP	Consolidated Application	CTC	Commission on Teacher Credentialing
COP	Certificate of Participation	CTE	Career Technical Education
COSA	California Outdoor School Administrators	CTEC	Career and Technical Education Center CTEI
COSP	County Operated Schools and Programs		Comprehensive Teacher Education Institute
CPDP/C	California Professional Development Program/Consortium	CTEIG	Career Technical Education Incentive Grant
CPEC	California Postsecondary Education Commission	CTEL	California Teachers of English Learners
CPI	Consumer Price Index	CTKS	California Transitional Kindergarten Stipend
CPIN	California Preschool Instructional Network	CTO	Compensatory Time Off
CPR	California Performance Review	CTP	California Technology Project
CPS	Child Protective Services	CSCI	California Service Communities Initiative
CREEC	Calif. Regional Environmental Education Community	CWA	Child Welfare and Attendance
CSAC	California Student Aid Commission CSAM	CYA	California Youth Authority
	California School Accounting Manual	D	
CSBA	California School Boards Association	DAC	District Advisory Council
CSCI	California Services Communities Initiative	DAIT	District Assistance and Intervention Team
CSDC	California Staff Development Council	DATE	Drug Alcohol Tobacco Education
CSEA	California Schools Employees Association	DBE	Developmental Bilingual Education
CSET	California Subject Examination for Teachers	DCA	Discovery Challenge Academy

DFS	Drug Free Schools Consortium	EL	English Learner (Replaces ELL and LEP)
DFW	Drug Free Workplace	ELA	English Language Arts
DGS	Department of General Services	ELAC	English Language Advisory Committee
DIS	Designated Instruction and Services	ELAP	English Language Acquisition Program
DMP	Deferred Maintenance Program	ELD	English Language Development
DOE	Department of Education	EO	English Only
DOF	Department of Finance	EPA	Education Protection Account
DOL	Department of Labor	ERAF	Educational Revenue Augmentation Fund
DPJPA	Data Processing Joint Power Agreement	ERIC	Educational Resources Information Center
DPS	Dropout Prevention Specialist	ERP	Economic Recovery Payment or Emergency Repair Prog.
DSA	Division of the State Architect	ERT	Economic Recovery Target
DSP	Direct Support Professional	ESC	Educational Service Center
DSS	Department of Social Services	ESEA	Elementary and Secondary Education Act
DSSDs	Direct Service School Districts	ESL	English as a Second Language
DSSP	Delta Sierra Science Project	ESSA	Every Student Succeeds Act
DWAS	Dinner with a Scientist	ESY	Extended School Year
E		ETN	Educational Technology Network
EAAP	Education Audit Appeals Panel	F	
EAF	Educational Activity Field	FAPE	Free and Appropriate Public Education
EC	Education Code	FCMAT	Fiscal Crisis and Management Assistance Team
ECA	Education Consolidation Act	FDPIR	Flood Distribution Program on Indian Reservations
ECE	Early Childhood Education	FELP	Family English Literacy Program
ECIA	Early Consolidation and Improvement Act (Ch I/II)	FEP	Fluent English Proficient
ED	Emotionally Disturbed	FERPA	Family Educational Rights and Privacy Act
EDD	Employment Development Department	FFA	Future Farmers of America
EDGAR	Education Department General Administrative Regulation	FHI	Federal Handicapped Index
ED-JOIN	Education Job Opportunities Information Network	FIT	Forestry Institute for Teachers
EDY	Emotionally Disadvantaged Youth	FLACC	Foreign Language Association of Central California
EEO	Equal Employment Opportunity	FPM	Federal Program Monitoring
EEI	Educational Environmental Initiative	FRN	Family Resource Network
EH	Educationally Handicapped	FRPM	Free and Reduced-Price Meals
EIA	Economic Impact Aid	FRR	Family Resource and Referral
EIBT	Early Intervention Behavioral Treatment	FTE	Full-Time Equivalent

FYS	Foster Youth Services	IBNR	Incurred But Not Reported (i.e., insurance claims)
G		ICASE	Improving Capitol Area Science and Engineering
G2K	Goals 2000	ID and R	Identification and Recruitment
GAAP	Generally Accepted Accounting Principles	IDA	Inter-District Agreement
GAAS	Generally Accepted Auditing Standards	IDEA	Individuals with Disabilities Education Act
GASB	Governmental Accounting Standards Board	IEI	Intern Evaluation Instrument
GATE	Gifted and Talented Education	IEP	Individual Education Plan
GDP	Gross Domestic Product	IFSP	Individual Family Service Plan
GE	Grade Equivalent or General Education	IHSS	In-Home Support Services
GED	General Education Diploma	II/USP	Immediate Intervention/Underperforming Schools Program
GEMS	Great Expectations Math/Science	IIAE	Institute for Information Age Education
GF	General Fund	ILP	Individual Learning Plan
GLOBE	Global Learning and Observations to Benefit the Envir.	IME	Institute for Mexican Education
GO	General Obligation (Bond)	IMFRP	Instructional Materials Fund Realignment Program
GPA	Governor's Performance Award Program	IMPACT	Teaching Programs
GRASP IT	Gaining Results in After School Programs Innovatively & Tangibly (21 st Century)	IPS	Instructional Personnel Service
GSA	Grade Span Adjustment	IRA	International Reading Association
GVCC	Greater Valley Conservation Corps	ISGI	Individual and Small Group Instruction
H		IT	Information Technology
HSA	Human Services Agency	ITI	Integrated Thematic Instruction
HILT	High Intensity Language Training	IWENS	Individuals With Exceptional Needs
H3	Hearts, Heads, Hands	ITP	Individual Transitional Plan
HOH	Hard of Hearing	J	
HR	Human Resources	JACS	Japanese American Confinement Sites
HOUSSE	High Objective Uniform State Standard of Evaluation	JLBC	Joint Legislative Budget Committee
HPSGP	High Priority Schools Grant Program	JPA	Joint Powers Agreement or Joint Powers Authority
HQT	Highly Qualified Teacher	JTPA	Job Training Partnership Act
HRA	Health Reimbursement Arrangement	L	
HAS	Health Savings Account	LAIF	Local Agency Investment Fund
HSEE	High School Exit Exam	LAO	Legislative Analyst's Office
HUD	Housing and Urban Development	LCAP	Local Control and Accountability Plan
I		LCCPC	Local Childcare Commission Planning Council
IASA	Improving America's Schools Act	LCFF	Local Control Funding Formula

LCPC	Local Childcare Planning Council	NEIS	National Evaluation and Information System
LCI	Licensed Children’s Institution	NGSS	Next Generation Science Standards
LD	Learning Disability	NON-RIS	Non-Requiring Intensive Service
LDS	Language Development Specialist	NP	National Percentile
LEA	Local Education Agency	NPA	Non-Public Agency
LEP	Limited English Proficient (EL Replaces ELL and LEP)	NPS	Non-Public Schools
LEP/NES	Limited English Proficient/Non-English Speaking	NPS/A	Non-Public Schools/Agencies
LGFC	Local General Fund Contribution	NSBA	National Scholl Boards Association
LH	Learning Handicapped	NSS	Necessary Small Scholl or Necessary Small SELPA
LHS	Language Hearing Specialist	NTE	National Teachers’ Examination
LPP	Lease Purchase Program	O	
LSH	Language, Speech and Hearing	OAL	Office of Administrative Law
M		OCR	Office of Civil Rights
MAA	Medi-CAL Administrative Agency	OH	Orthopedically Handicapped
M and O	Maintenance and Operations	OLA	Office of Local Assistance
MOU	Memorandum of Understanding	OMB	Office of Management and Budget
MEES	Migrant Education Even Start	OME	Office of Migrant Education OPEB
MEP	Migrant Education Program		Other Postemployment Benefits
MH	Mental Health	OPSC	Office of Public School Construction
MIIEO	Migrant Indian and International Education Office	OSA	Office of State Architect
MSA	Minimum State Aid	OSHA	Occupational Safety and Health Administration
MTTI	Multi-District Teacher Training Institute	OSE	Office of the Secretary for Education
MTYRE	Multi-Track Year-Round Education	OT	Occupational Therapy
MYP	Multiyear Projection	P	
N		P-1	First Principal (Apportionment)
NAEP	National Assessment of Educational Progress	P-2	Second Principal (Apportionment)
NBCT	National Board Certified Teacher	PAR	Peer Assistance and Review
NCCRAHS	National Children’s Center for Rural and Agricultural Health and Safety	PARS	Public Agency Retirement Services
NCES	National Center for Education Statistics	PC	Penal Code
NCFL	National Center for Family Literacy	PCA	Project Cost Account
NCLB	No Child Left Behind	PCSGPS	Public Charter School Grant Programs
NCMTC	Northern California Media and Technology Consortium	PDBG	Professional Development Block Grant
NEA	National Education Association	PDC	Professional Development Center

PE	Physical Education	QSCB	Quality School Construction Bonds
PEI	Prevention and Early Intervention	QZAB	Qualified Zone Academy Bond
PENT	Positive Environment Network of Trainers	R	
PEPRA	Public Employees' Pension Reform Act		RCC Regional Coordinating Council
PERB	Public Employees Relations Board		RDA Redevelopment Agency
PERS	Public Employees Retirement System		REACH Running to Embrace Attitudes, Confidence and Health
PFS	Priority for Services		REAP Rural Education Achievement Program
PFT	Physical Fitness Test		REU Reserve for Economic Uncertainties
PH	Physically Handicapped		RFA Request for Application
PI	Program Improvement		RFP Request for Proposal
PIC	Private Industry Council		RIC Reading Implementation Center
PKFLP	Pre-Kindergarten & Family Literacy Program		RIS Requiring Intensive Services
PKS	Particular Kinds of Services		RISE Rural Improvements in Science Education
PL	Public Law (Federal Law)		RLA Reading/Language Arts
PL 81-874	Public Law 81-874 (Federal Impact Aid)		ROC/P Regional Occupation Center/Program RRMA
PL 94-192	Public Law 94-192 (Special Education Mandate Legislation)		Routine Restricted Maintenance Account
PMAT	Personal Management Assistance Team		RSDSS Regional System of District and School Support
PMIA	Pooled Money Investment Account		RSP Resource Specialist Program
PMIB	Pooled Money Investment Board		RSSIC Regional School Support and Improvement Center
PNCC	Project Navigation Construction Change		RTI Responses to Intervention
PO	Probation Officer		RTTT Race To The Top
PPACA	Patient Protection and Affordable Care Act	S	RWPEDA Regional Workforce Preparation & Economic Development
PQR	Program Quality Review		RTAC Regional Technical Assistance Center
PRSP	Pension Rate Stabilization Plan		
PSA	Private School Affidavit		S4 Statewide System of School Support
PSAA	Public Schools Accountability Act		SAB State Allocation Board
PT	Physical Therapy		SAC School Advisory Council
PTA	Parent Teacher Association		SACS Standardized Account Code Structure
PTSA	Parent/Teacher/Student Association		SAIB Special Alternative Instructional Program
PTTP	Paraprofessional Teacher Training Program		SAIT Student Assistance and Intervention Team
Q			SAPID School Age Parenting and Infant Development
	QEIA Quality Education Investment Act		SARB School Attendance Review Board
	QRIS Quality Rating and Improvement System		SARC School Accountability Report Card

SART	School Attendance Review Team	SIMMS	Secondary Integration of Modeling in Math & Science
SAT	Scholastic Aptitude Test	SIG	School Improvement Grant
SAT-9	Stanford Achievement Test-9, Ninth Edition, Form T	SIP	School Improvement Program
SB 1274	Senate Bill 1274 School/District Restructuring	SJCCFC	San Joaquin County Children and Families Commission
SAYES	Seniors Assisting Youth Engaged in Service	SJCOE	San Joaquin County Office of Education
SB	Senate Bill	SJR	Senate Joint Resolution SLC
SBAC	Smarter Balanced Assessment Consortium		School Leadership Center
SBCP	School Based Coordinated Program	SLD	Specific Learning Disability
SBE	State Board of Education	SLIBG	School and Library Improvement Block Grant
SCA	Senate Constitutional Amendment	SMI	Serious Mental Illness
SCE	State Compensatory Education	SMP	Subject Matter Project
SCI OLY	Science Olympiad	SMAA	School-Based Medi-Cal Administrative Activities
SCO	State Controller's Office	SOLH	Severe Oral Language Handicapped SPI
SCPP	School Community Policing Partnership		Superintendent of Public Inspection
SCR	Senate Concurrent Resolution	SPSA	Single Plan for Student Achievement
SDC	Special Day Class	SPURR	School Project for Utility Rate Reduction
SDE	State Department of Education	SR	Senate Resolution
SDI	State Disability Insurance	SRDC	School Readiness District Coordinator
SEA	State Education Agency	SSC	School Site Council
SEE	School Energy Efficiency	SSI/SSP	Supplemental Security Income/State Supplementary Payment
SED	Severely Emotional Disturbed	SSPI	State Superintendent of Public Instruction
SEIA	Special Education Information System	SSR	Support Service Ratio
SEIU	Service Employees International Union	SST	Student Study Team; also, Student Success Team
SELPA	Special Education Local Plan Area	STAR	Standardized Testing and Reporting
SERAF	Supplemental Educational Revenue Augmentation Fund	STEM	Science, Technology, Engineering, Mathematics
SES	Socioeconomic Status	STRS	State Teachers Retirement System
SETPD	Special Education Teachers Professional Development	SWP	Schoolwide Program
SFID	School Facility Improvement District	SYEP	Summer Youth Employment Program
SFP	School Facility Program	T	
SFSD	School Fiscal Services Division of CDE	TAG	Technical Advisory Group
SFSF	State Fiscal Stabilization Fund	TAH	Teaching American History
SH	Severely Handicapped (Disabled)	TANF	Temporary Assistance for Needy Families
SI	Speech Impaired	TAP	Teacher Apprentice Program or Teaching as a Priority

TAPE	Technical Assistance for Program Effectiveness	Y	
TAS	Targeted Assistance School	YRE	Year-Round Education
TBE	Transitional Bilingual Education	YRS	Year-Round Schools
TBI	Traumatic Brain Injury		
TCSJ	Teachers College of San Joaquin		
THG	Targeted Instructional Improvement Grant		
TK	Transitional Kindergarten		
TLC	Transitional Learning Center		
TOPS	Teaching Opportunities for Partners in Science		
TPE	Teacher Performance Expectations		
TRANS	Tax and Revenue Anticipation Notes		
TUPE	Tobacco Use Prevention Education		
U			
UOP	University of the Pacific		
UPP	Unduplicated Pupil Percentage		
UR	Unit Rate		
USDA	United States Department of Agriculture		
V			
VAFS	Venture Academy Family of Schools		
VALT	Valley Language of Language Teachers		
VEA	Vocational Education Act		
VH	Visually Handicapped		
VMRC	Valley Mountain Regional Center		
VOIP	Voice Over Internet Protocol		
VQ	Vision Quest		
W			
WASC	Western Association of Schools and Colleges		
WEC	Wentworth Education Center		
WIA	Workforce Instrument Act		
WIC	Welfare and Institutions Code		
WIC-R	Writing Inquiry Collaboration - Reading		
WSF	Weighted Student Formula		

Colusa County Office of Education

Michael P. West, Superintendent

2023-24 Glossary of Terms

A

Abatement. A complete or partial cancellation of an expenditure or revenue.

Abatement of expenditures. Cancellation of part or all of a charge previously made, usually because of refunds, rebates, resale of materials originally purchased by the local educational agency (LEA), or collections for loss or damage to the LEA's property. An abatement of expenditure applies to current expenditures and capital outlay expenditures from all funds.

Abatement of revenue. The cancellation of all or some part of any specific revenue previously recorded.

Accounting period. A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

Account numbers or letters. Numbers and/or letters that are assigned to the ordinary titles of accounts for classification of accounts and ease of reference.

Accounts payable. Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same LEA.

Accounts receivable. Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same LEA.

Accrual basis. Method of accounting in which revenue is recorded when earned, even though it has not yet been collected, and in which expenses are recorded when the liabilities are incurred, even if they have not been paid yet.

Accrued expenditures. Expenditures incurred during the current accounting period that are not paid until a subsequent accounting period.

Accrued revenue. Revenue earned during the current accounting period that is not collected until a subsequent accounting period.

Accumulated depreciation. A contra-asset account used to report the accumulation of depreciation. (See also *Depreciation*.)

Actuarial basis. A method used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

Ad valorem tax. A tax based on a percentage of the value of goods or services.

Agency fund. A fund consisting of resources received and held by an LEA as an agent for others.

Allocation. Division or distribution in accordance with a predetermined plan.

Glossary

Allowable costs. Costs that meet the specific criteria of a granting agency.

Allowance. A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the receivables that are likely to be collectable.

Apportionment. Allocation of state or federal aid, district taxes, or other moneys among LEAs or other governmental units.

Apportionment notice. A document notifying LEAs when moneys were deposited with the county treasurer.

Appraisal. An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies, and other economic factors.

Appropriation. An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

Appropriation ledger. A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

Arbitrage. The profit earned (i.e., interest earnings in excess of interest costs) from the investments of the proceeds of lower-interest tax-exempt securities in higher yielding taxable securities.

Assessed valuation. Value placed on personal and real property by a governmental unit for purposes of taxation.

Assets. Resources that are held or owned by an LEA and that have monetary value.

Audit. An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

Audit finding. A weakness in internal controls or an instance of noncompliance with applicable laws and regulations that is presented in the audit report.

Audit program. A detailed outline of work to be done and the procedures to be followed during an audit.

Available cash. Cash that is on hand or on deposit in a given fund and that is unencumbered and can be used for meeting current obligations.

Average daily attendance (ADA). Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day. (Refer to *Education Code* sections 46000–46014 and 46300–46380.)

Glossary

B

Balance sheet. A statement that shows the assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or fund deficit of an entity at a specific date and that is properly classified to exhibit the financial condition of the entity as of that specific date.

Basis of accounting. The time at which revenues, expenditures, transfers, and related assets, deferred outflows of resources, liabilities, and deferred inflows of resources are recognized in the accounts and are reported in the financial statements.

Bond. A certificate containing a written promise to pay a specified sum of money, called the *face value*, at a fixed time in the future, called the *date of maturity*, and specifying interest at a fixed rate, usually payable periodically.

Bond discount. The excess of the face value of a bond over the price for which it is acquired or sold. (The price does not include accrued interest at the date of acquisition or sale.)

Bonded debt. That portion of indebtedness represented by outstanding bonds.

Bonded debt service. Expenditures for interest and redemption of bonds.

Bond premium. The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

Bonds authorized and unissued. Legally authorized bonds that have not been sold and that may be sold without further authorization.

Book value. The cost or stated costs of assets less accumulated depreciation as shown by the books of accounts.

Budget. A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgetary accounts. Those accounts that make it possible for a budgetary-type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenues, appropriations, and encumbrances.

Budgetary control. The management of financial transactions in accord with an approved plan of estimated revenue and expenditures.

Budgeting. The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Budget revision. Net increases and decreases to the budget. They may include increases due to new grant funds and decreases due to the need to reduce appropriations to keep spending within available revenues.

Glossary

Budget transfer. Changes among budgeted items. They do not increase or decrease the total budget.

C

Capital assets. See *Fixed assets*.

Capital lease. A lease agreement that meets one or more of the following criteria is classified as a capital lease:

- x Ownership is transferred to the lessee at the end of the lease term.
- x The agreement contains a “bargain purchase” option.
- x The lease agreement is 75 percent or more of the estimated useful life of the property.
- x The present value of the minimum lease payment is 90 percent or more of the fair market value of the property.

Capital outlay. Amounts paid for fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

Capital projects funds. Funds established to account for financial resources that are to be used for the acquisition or construction of major capital facilities and other capital assets.

Cash. Currency, checks, postal and express money orders, and bankers’ drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as to the availability of cash should be indicated.

Cash advance. Cash apportioned in advance of the usual apportionment period.

Cash basis. Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

Cash collections awaiting deposit. Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

Cash discount. An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with *trade discount*.)

Cash in bank. Balances in separate bank accounts, such as student body accounts, school farm accounts, and cafeteria accounts.

Cash in county treasury. Cash balances on deposit in the county treasury for the various funds of the LEA.

Categorical aid. Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

Certificates of participation (COPs). A financing technique that provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Glossary

Chart of accounts. A systematically arranged list of accounts that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order.

Check. A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to a bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristics of a voucher and a check; it shows the propriety of a payment and is an order to pay.

Classification. The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or an expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

Classroom unit (CU). The approximate area usually occupied by a classroom, varying from 800 to 1,100 square feet but generally about 960 square feet.

Clearing accounts. Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

Closing entries. Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

Code. (1) A distinguishing reference number or symbol; (2) a statement of the laws of a specific field (e.g., *Education Code*, *Penal Code*, *Civil Code*, and *Labor Code*).

Compensated absences. Absences for which compensation is paid (e.g., vacation and sick leave).

Component unit. An organization that is legally separate and for which the elected officials of the primary government are financially accountable or for which the nature and significance of its relationship with a primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Comprehensive Annual Financial Report (CAFR). Financial reporting consisting of three sections: (1) introductory section (general information on the LEA's structure, services, and environment); (2) financial section (basic financial statements and required supplementary information, together with information on individual funds and discretely presented component units not reported separately in the financial statements); and (3) statistical section (trend and nonfinancial data useful in interpreting the basic financial statements).

Contingent liabilities. Items that may become liabilities as a result of conditions undetermined at a given date (e.g., guarantees, pending lawsuits, judgments and appeals, and unsettled disputed claims).

Contra account. An account to record offsetting transactions (e.g., abatements).

Glossary

Contract. An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

Contracted services. Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

Control account. A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balances of the detail accounts.

Cost. The amount of money or its equivalent value paid or agreed to be paid for property or services. Cost may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

County School Service Fund (CSSF). A fund established to control the financial operations of county offices of education.

Credit. The right side of a double-entry posting. Credits will reduce assets, deferred outflows of resources, and expenditures and increase liabilities, deferred inflows of resources, revenue, and fund balance.

Current assets. Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

Current expense of education. The current general fund operating expenditures of an LEA for kindergarten and grades one through twelve, *excluding* expenditures for food services, community services, nonagency activities, fringe benefits for retired persons, acquisition and construction of facilities, and objects 6000 and 7000.

Current liabilities. Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

Current loans. Loans payable in the same fiscal year in which the money was borrowed.

D

Debit. The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

Debt limit. The maximum amount of legally permitted debt.

Debt service. Expenditures for the retirement of debt and for interest on debt.

Debt service funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Glossary

Deficit. The amount by which a sum of money falls short of a required amount (e.g., apportionment deficits or budget deficits).

Deficit financing. The amount to be provided when estimated expenditures exceed the estimated revenues.

Deficit fund balance. The excess of liabilities and deferred inflows of resources of a fund over its assets and deferred outflows.

Deficit spending. The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

Delinquent taxes. Taxes remaining unpaid after the close of the year in which levied. (See also *Prior years' taxes*, in most cases the preferred term.)

Depreciation. Estimated loss in value or service life of fixed assets because of wear and tear through use, lapse of time, inadequacy, or obsolescence.

Direct expenses or costs. Expenses that can be separately identified and charged as parts of the cost of a product, service, or department.

Direct support charges. Charges for a support program and services that directly benefit other programs.

Disbursements. Payments by currency, check, or warrant. (The term is not synonymous with *expenditures*.)

Double entry. A system of bookkeeping that requires an amount credited for every corresponding amount debited. Thus, the double-entry ledger maintains equality of debits and credits.

E

Earned interest revenue. A sum of money received or due to be received for the use of money loaned or invested.

EDGAR (Education Department General Administrative Regulations). The regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget. *EDGAR* is found in the *Code of Federal Regulations, Title 34*, parts 75, 76, 77, 79, 81, 82, 84, 86, 97, 98, and 99. It is defined in the *Code of Federal Regulations, Title 34, Part 77.1*.

Employee benefits. Amounts paid by the LEA on behalf of employees. These amounts are not included in the gross salary but are over and above. They are fringe-benefit payments; although not paid directly to employees, they are nevertheless part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) workers' compensation payments; and (5) payments made to personnel on sabbatical leave.

Encroachment. The use of unrestricted moneys to support restricted program expenditures.

Encumbrances. Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Glossary

Enterprise funds. Funds used to account for those ongoing activities of the LEA that because of their income-producing character are similar to those found in the private sector.

Entitlement. An apportionment that is based on specific qualifications or formula defined in statute. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Equity accounts. These accounts represent the difference between the assets and deferred outflows of resources and the liabilities and deferred inflows of resources of a fund.

Estimated revenues. For revenue accounts kept on the accrual basis, this term designates the amount of revenue estimated to accrue during a given period regardless of whether all of it is to be collected during the period.

Expendable trust fund. A trust fund in which principal and earnings may be expended.

Expenditures. The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

Expenses. Charges incurred, whether paid or unpaid, for operations, maintenance, interest, and other charges that are presumed to benefit the current fiscal period. Expense accounts are used in certain trust funds and in proprietary-type funds.

F

Face value. As applied to securities, the amount stated in the security document.

Fair value of investments. The amount at which a financial instrument could be exchanged in a current transaction between willing parties other than in a forced or liquidation sale.

Fees. Amounts collected from or paid to individuals or groups for services or for use of a school or other facility.

Fidelity bond. A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

Fiscal year. A period of one year, the beginning and the ending dates of which are fixed by statute. For LEAs, it is the period beginning July 1 and ending on June 30.

Fixed assets. Assets of a permanent character having continuing value (e.g., land, buildings, machinery, furniture, and equipment), with a cost over the capitalization threshold set by the LEA.

Full-time-equivalent (FTE). The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Function. An act, service, or group of services proper to a person, thing, or institution and aimed at accomplishing a certain end. In SACS, *function* refers to those activities or services performed to accomplish a goal.

Glossary

Fund. A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accord with special regulations, restrictions, or limitations.

Fund balance. The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

G

General fund. The fund used to finance the ordinary operations of the LEA. It is available for any legally authorized purpose.

General journal. A book of original entry for all entries of financial transactions that are not recorded in a special journal, such as a cash receipts journal, a voucher register, or a cash disbursements journal.

General ledger. A book, file, or other device that contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or an account group used by an LEA.

General long-term debt. Long-term debt that is legally payable from general revenue and backed by the full faith and credit of an LEA.

Generally accepted accounting principles (GAAP). Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

Generally accepted auditing standards (GAAS). Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

Generally accepted government auditing standards (GAGAS). Generally accepted auditing standards for government are established by the U.S. Government Accountability Office and published in *Government Auditing Standards*, also known as the Yellow Book.

Gift. Anything of value received from any source for which no repayment or service to the contributor is expected.

Goal. In SACS, a *goal* defines an objective or a set of objectives for the LEA. It is used to account for the cost of instruction and other services by the instructional goals and objectives of an LEA.

Glossary

Governmental Accounting Standards Board (GASB). The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

Grade level. Assigned classification of students according to age and school progress (e.g., kindergarten or first grade).

Grant. A contribution, either in money or material goods, made by one governmental entity to another. Grants may be intended for specific or general purposes. (This term should not be used as a basis for determining how to account for unspent balances of categorical aid.)

Grants-in-aid. See *Grant*.

H

Holding accounts. Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other user programs.

I

Income. A term used in accounting for a proprietary-type fund to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term *income* should not be used in lieu of *revenue* in governmental-type funds.

Indirect cost. Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefit of the determination. It consists of those business and administrative costs that benefit the entire LEA (e.g., accounting, budgeting, personnel, purchasing).

Indirect cost rate (ICR). A method for claiming reimbursement of indirect costs from federal and state categorical funds. It is the ratio (expressed as a percentage) of the indirect costs to direct base costs.

Indirect support charges. Charges for routine services not performed as a special service for a particular program but allocated to user programs.

In lieu of taxes. Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

Interest. A fee charged to a borrower for the use of money.

Interfund accounts. Accounts in which transactions between funds are reflected. These include interfund transfer accounts and interfund receivable and payable accounts.

Interfund borrowing. The movement of cash from one fund to another with the expectation that the borrowing is temporary and will be repaid. Interfund borrowing does not affect the fund balance of either the borrowing fund or the lending fund.

Interfund transfers. Money that is taken from one fund under the control of the governing board and added to another fund under the board's control, without the expectation for repayment.

Glossary

Interfund transactions other than interfund loans or borrowing, quasi-external transactions, and reimbursement. Interfund transfers are not revenues or expenditures. They do not increase the resources of the LEA as a whole but they do affect the fund balance of both funds. (See also *Operating transfers*, *Residual equity transfers*, and *Interfund borrowing*.)

Interim borrowing. (1) Short-term loans to be repaid from general revenues during the course of a fiscal year; (2) short-term loans in anticipation of tax collections or bond issuance.

Interim reports. Reports prepared as of a date or a period during the fiscal year. They include budgetary estimates, financial transactions during current year-to-date, and end-of-year projections.

Internal audit. An appraisal activity within an LEA that (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

Internal control. A plan of organization under which employees' duties are so arranged, and records and procedures so designated, as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system, the employees' work is subdivided so that no single employee performs a complete cycle of operation. Such procedures call for proper authorization by designated officials.

Internal service funds. Funds created to render services on a cost-reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

Inventory. A detailed list showing the quantities and a description of the property on hand at a given time. It may also include units of measure, unit prices, and values.

Investments. Usually, securities and real estate held for the purpose of generating revenues, such as interest, dividends, or rental payments.

Invoice. An itemized statement of charges for merchandise sold or services rendered to the purchaser.

J

Job account. An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

Journal. Any accounting record in which the financial transactions of an LEA are formally recorded for the first time (e.g., the cash receipts book, check register, and general journal).

Journal voucher. A form provided for the recording of certain transactions or information in place of, or supplementary to, the journal or registers.

Judgments. Amounts due to be paid or collected by the LEA as the result of court decisions.

L

LEA. See *Local educational agency*.

Glossary

Lease-purchase agreements. Contractual agreements that are termed “leases” but which, in substance, amount to purchase contracts.

Levy. The imposition of taxes or special assessments for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities. Legal obligations (with the exception of encumbrances) that are unpaid.

Line-item budgeting. A budget system emphasizing a “balanced budget” through comparison of estimated revenues with projected expenditures. Budgetary divisions are listed by organizational units, such as departments or activities, and expenditures are divided into major categories of personal services, contracted services and supplies, and capital outlay. For budgetary control, further breakdowns of expenditures are made through detailed object accounts based on the wide range of services, supplies, and equipment.

Local educational agency (LEA). Typically, a local school district, county office of education, or joint powers agency engaged in providing educational services.

Long-term debt. Debt that matures more than one year after the date of issuance.

M

Management’s discussion and analysis (MD & A). The narrative introducing the financial statements and providing an analytical overview of the LEA’s financial performance for the year. It should contain sufficient information for users of the financial statements to evaluate whether the financial position of the LEA has improved or deteriorated as a result of the year’s activities.

Modified accrual basis. The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both “measurable” and “available” to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

Multiyear financial plan. A plan that presents financial estimates of programs in tabular form for a period of years. These estimates reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of the program structure.

N

Net income. A proprietary fund’s excess of revenues and operating transfers in over expenses and operating transfers out.

Not-for-profit organization (NPO). An entity that meets the definition in the Financial Accounting Standards Board’s (FASB) *Statement of Financial Accounting Standards No. 116, Accounting for Contribution Received and Contribution Made*. An entity with the following characteristics that separates it from a business enterprise:

- x It receives contributions of significant amounts of resources from providers who do not expect a commensurate or proportionate pecuniary return.

Glossary

- x Its operating purposes are other than to provide goods or services at a profit.
- x Unlike business enterprises, it does not have an interest in ownership.

O

Object. As used in an expenditure classification, *object* applies to the article purchased or to the service obtained.

Obligations. Amounts that the LEA may be legally required to meet from its resources. They include not only actual liabilities but also unliquidated encumbrances.

Operating transfers. All interfund transfers other than residual equity transfers.

Order (for payment). A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

Other financing sources. Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

Other financing uses. Governmental funds' operating transfers out. Such amounts are classified separately from expenditures.

Overdraft. The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are chargeable.

Overhead. See *Indirect cost*.

P

Payroll register. A document accompanying one or more orders on a fund of an LEA for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such orders.

Payroll warrant. A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

Perpetual inventory. A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical count. A record is provided for each item or group of items to be inventoried and is divided to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERS. Public Employees' Retirement System. Unless exempted by state law, classified employees, their district, and the state contribute to this retirement fund.

Personal property. All property except real property. (See also *Real property*.)

Glossary

Petty cash. A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also *Revolving cash fund*.)

Physical inventory. The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. Periodically, physical inventories are conducted to test the accuracy of the *perpetual inventory* records.

Posting. The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

Prepaid expenses. Expenditures for which payment has been made but for which benefits have not been realized as of a certain date (e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance).

Prior years' taxes. Taxes collected within the current fiscal year for levies in previous fiscal years.

Program. A group of related activities that operate together to accomplish specific purposes or objectives.

Program cost accounting. A method to identify program costs in a standard manner. In SACS, the goal field provides the framework for program cost accounting.

Program structure. The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objectives. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

Project year. A field in SACS that is used to distinguish the activities of grants, sometimes known as special projects, whose "project year" or "reporting year" is different from the LEA fiscal year.

Prorating. The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

Purchase order. A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

R

Real property. Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

Rebate. See *Abatement* or *Refund*.

Receipts. Cash received.

Reclassification. Redesignation of the current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

Refund. An amount paid back or credit allowed because of an over-collection.

Glossary

Registered warrant. A warrant that is registered by the county treasurer for future payment because of a present lack of funds and that is to be paid with interest in the order of its registration.

Registers. A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., payroll registers, warrant registers, and attendance registers).

Reimbursement. Cash or other assets received as a repayment of the cost of work or services performed; or repayment of expenditures made for or on behalf of another governmental unit, fund, or department.

Requisition. A document submitted initiating a purchase order to secure specified articles, services, or issuance of materials from stores or a warehouse.

Reserve for economic uncertainties. The portion of the fund balance that has been designated (set aside) by the governing board to provide for emergencies or economic events, such as revenue shortfalls, that could not be anticipated.

Reserve for encumbrances. An account used to segregate a portion of a fund balance for outstanding encumbrances.

Residual equity transfers. Nonrecurring or nonroutine transfers of equity between funds of the LEA (e.g., transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund).

Resource. A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

Restricted funds. Money whose use is restricted by legal requirement or by the donor.

Revenues. The increases in a fund's financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

Revolving cash fund. An account used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

S

SACS. Acronym for standardized account code structure.

Schedules. Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

Glossary

Secured roll. Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

Securities. Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

Serial annuity bonds. Serial bonds in which the annual installments of bond principal are so arranged that the combined payments for principal and interest are approximately the same each year.

Serial bonds. Bonds whose principal is repaid in periodic installments over the life of the issue.

Shared revenue. Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

Short-term debt. Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax and revenue anticipation notes (TRANs) payable.

Source document. Any voucher, invoice, or other data that support an entry in the accounting records.

Special revenue funds. Funds established to account for the proceeds from specific revenue sources that are restricted or committed to finance particular activities other than capital projects or debt service and not held in trust for other individuals or entities.

Standardized account code structure (SACS). A uniform, comprehensive, and minimum chart of accounts for classifying the financial activities of California LEAs.

Statements. (1) In a general sense, all of those formal written presentations that set forth financial information; (2) in technical accounting, those presentations of financial data that show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

State School Fund. A special revenue fund within the State Treasury used for apportionments to school districts and county offices of education on the basis of the Local Control Funding Formula and certain other special-purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the California Department of Education.

Stores. Goods that are on hand in storerooms and that are subject to requisition.

STRS. State Teachers' Retirement System. State law requires certificated employees, school districts, and the state to contribute to this retirement fund.

Student body fund. An agency fund to control the receipts and the disbursements of student associations' activities; it consists only of assets and liabilities.

Subsidiary ledger. A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account (e.g., payroll ledger and appropriations ledger).

Subvention. Provision of assistance or financial support, usually from a superior governmental unit; a grant.

Glossary

Supply. An item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

Surety bond. A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through nonperformance or through defalcation (e.g., a surety bond given by a contractor or by an official who handles cash or securities).

Suspense account. An account that temporarily carries charges or credits pending the determination of the proper account or accounts.

T

Tax and revenue anticipation notes (TRANs). Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax liens. Claims by governmental units on properties for which taxes levied remain unpaid.

Tax rate. The amount of tax stated in terms of a unit of the tax base.

Tax rate limit. The maximum rate of tax that a governmental unit may levy.

Tax redemption. Proceeds from the sale of tax-delinquent property.

Tax relief subventions. Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

Tax roll. The list showing the amount of taxes levied against each taxpayer or property.

Taxes. Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Taxes, protested. Tax money paid under protest and held by the county auditor pending settlement of the protest.

Taxes receivable. An asset account representing the uncollected portion of taxes levied.

Term bond. A bond whose entire principal matures on a single date.

Trade discount. A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with *Cash discount*.)

Transfer. Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue. (See also *Budget transfer* and *Interfund transfers*.)

Trial balance. A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be “in balance.”

Trust fund. A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Resolution 23/24-03
Authorizing Application for New License to Operate Colusa Early Learning Center

This resolution must be adopted in order to certify the approval of the Governing Board to enter into this transaction with the State of California Department of Social Services Community Care Licensing for the purpose of applying for a new license for the Colusa Early Learning Center.

RESOLUTION

BE IT RESOLVED that the Governing Board of Colusa County Office of Education authorizes the filing of an application for the license for the Colusa Early Learning Center located at 723 Sixth Street, Colusa, California, 95932.

<u>NAME</u>	<u>DATE</u>	<u>SIGNATURE</u>
Michael P. West		
Vicki Markss		

The foregoing resolution was passed and adopted at a regular meeting of the Colusa County Board of Education on the 13th day of December 2023 by the following vote:

Ayes:

Noes:

Absent:

I, Michael P. West, Secretary of the Governing Board of Colusa County Office of Education, of Colusa, County, California, certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said Board at a December 13, 2023, meeting thereof held at a regular public place of meeting and the resolution is on file in the of said Board.

(Clerk's Signature)

(Date)

Inventory for Disposal

December 13, 2023

Technology Services Surplus Inventory

CCOE 7th St. Storage

Tag #	Manufacturer	Make/Model	Item/Year	Serial #	Original Cost	Reason For Surplus
3820	HP	ProBook 650 G1	N/A	5CG5521G16	Unknown	Obsolete
3825	HP	ProBook 650 G2	N/A	5CG6201SHP	Unknown	Obsolete
3591	HP	GP536A	N/A	3CQ9202YL3	Unknown	Obsolete
3590	HP	GP536A	N/A	3CQ83833R9	Unknown	Obsolete
4073	HP	LV1911	N/A	6CM4192N85	Unknown	Obsolete
4074	HP	LV1911	N/A	6CM3151Y2J	Unknown	Obsolete
4091	HP	Compaq Pro 6300 SFF	N/A	MXL3242VH3	Unknown	Obsolete
4094	HP	Compaq Pro 6300 SFF	N/A	MXL2460H87	Unknown	Obsolete
4092	HP	Compaq Pro 6300 SFF	N/A	MXL3170FWF	Unknown	Obsolete
4090	HP	Compaq Pro 6300 SFF	N/A	MXL3181FM0	Unknown	Obsolete
4096	HP	Compaq Pro 6300 SFF	N/A	MXL3170FXF	Unknown	Obsolete
1912	Gateway	FPD1765	N/A	ME555 90L 11327	Unknown	Obsolete
3183	HP	LE1951w	N/A	CNC001SJBN	Unknown	Obsolete
6142	Gateway	FPD1975W	N/A	MW672 B0N 05663	Unknown	Obsolete
4588	Gateway	FPD1975W	N/A	M1384 B0N 00476	Unknown	Obsolete
1654	Gateway	FPD1775W	N/A	MGM73 70P 47123	Unknown	Obsolete
3259	HP	LaserJet P1606dn	N/A	VND3B37085	Unknown	Obsolete
3479	HP	LV1911	N/A	6CM3460DJF	Unknown	Obsolete
1685	Gateway	FPD1975W	N/A	MWT77 B0H 02263	Unknown	Obsolete
3296	HP	LE2002x	N/A	CNC2120MJ2	Unknown	Obsolete
1812	Gateway	FPD1730	N/A	MUL7007A0122639	Unknown	Obsolete
3271	HP	LE2002x	N/A	CNC2120MJL	Unknown	Obsolete
3187	HP	LE1851w	N/A	CNC001SJFN	Unknown	Obsolete
3188	HP	LE1851w	N/A	CNC001SJ02	Unknown	Obsolete
3483	HP	LV1911	N/A	6CM3422RYB	Unknown	Obsolete
3290	HP	LE2002x	N/A	CNC2120MHJ	Unknown	Obsolete
3774	NEC	E224Wi	N/A	3Z102221NA	Unknown	Obsolete
7096	HP	E241i	N/A	CN450909QQ	Unknown	Obsolete
3583	NEC	E224Wi	N/A	3Z102218NA	Unknown	Obsolete
3056	HP	USB-C Dock G5	N/A	5CG244TGQR	Unknown	Obsolete
13530	HP	P24 G4	N/A	3CM2262ZGT	Unknown	Obsolete
6264	HP	LE1711	N/A	CNC939R1TN	Unknown	Obsolete
2145	HP	LE2002x	N/A	CNC2120MJB	Unknown	Obsolete
1543	Gateway	500G	N/A	MSK65 50H 00123	Unknown	Obsolete
1650	Gateway	FPD1775W	N/A	MGM73 70P 07283	Unknown	Obsolete
3595	HP	L1908w	N/A	3CQ9183DBX	Unknown	Obsolete
3729	HP	LE1901w	N/A	3CQ110BNQH	Unknown	Obsolete
1714	Gateway	FPD1775W	N/A	MGM7C 70P 00166	Unknown	Obsolete
2084	Gateway	FPD1765	N/A	MW66B B0N 03435	Unknown	Obsolete
3448	HP	LE2002x	N/A	CNC2120MJ7	Unknown	Obsolete
4075	HP	LV1911	N/A	6CM3101KY7	Unknown	Obsolete
4098	HP	LV1911	N/A	6CM22407VJ	Unknown	Obsolete

Tag #	Manufacturer	Make/Model	Item/Year	Serial #	Original Cost	Reason For Surplus
4078	HP	LV1911	N/A	6CM2330YRC	Unknown	Obsolete
4084	HP	LV1911	N/A	6CM2330ZX4	Unknown	Obsolete
4072	HP	LV1911	N/A	6CM3361V4D	Unknown	Obsolete
4077	HP	LV1911	N/A	6CM3101KXZ	Unknown	Obsolete
4070	HP	LV1911	N/A	6CM3151Y2N	Unknown	Obsolete
4076	HP	LV1911	N/A	6CM2330YRR	Unknown	Obsolete
4099	HP	LV1911	N/A	6CM3101JF4	Unknown	Obsolete
3792	HP	LV1911	N/A	6CM330398B	Unknown	Obsolete
3531	HP	LV1911	N/A	6CM3422QK1	Unknown	Obsolete
3528	HP	LV1911	N/A	6CM3422RNT	Unknown	Obsolete
4061	HP	LV1911	N/A	6CM2330YRX	Unknown	Obsolete
3971	Apple	A1566	N/A	DMQRX8SHG5VJ	Unknown	Obsolete
3974	Apple	A1566	N/A	DMPRWWR2G5VJ	Unknown	Obsolete
3961	Apple	A1566	N/A	DMQRX9Y4G5VJ	Unknown	Obsolete
3972	Apple	A1566	N/A	DMQRX94UG5VJ	Unknown	Obsolete
3970	Apple	A1566	N/A	DMPRXTD8G5VJ	Unknown	Obsolete
3969	Apple	A1566	N/A	DMQRX8YMG5VJ	Unknown	Obsolete
3973	Apple	A1566	N/A	DMPRXYB9G5VJ	Unknown	Obsolete
3964	Apple	A1566	N/A	DMQRX9E5G5VJ	Unknown	Obsolete
3960	Apple	A1566	N/A	DMQRXB22G5VJ	Unknown	Obsolete
3962	Apple	A1566	N/A	DMPRXTACG5VJ	Unknown	Obsolete
3936	Apple	A1566	N/A	DMPRXXPEG5VJ	Unknown	Obsolete
3937	Apple	A1566	N/A	DMPRXWZTG5VJ	Unknown	Obsolete
3939	Apple	A1566	N/A	DMQRXBZVG5VJ	Unknown	Obsolete
3927	Apple	A1566	N/A	DMPRXXB3G5VJ	Unknown	Obsolete
3926	Apple	A1566	N/A	DMPRXERBG5VJ	Unknown	Obsolete
3928	Apple	A1566	N/A	DMPRXYZZG5VJ	Unknown	Obsolete
4022	Apple	A1566	N/A	DMPSGPLZHG5D	Unknown	Obsolete
4021	Apple	A1566	N/A	DMPSPGBZHG5D	Unknown	Obsolete
4020	Apple	A1566	N/A	DMPSGR9YG5D	Unknown	Obsolete
4024	Apple	A1566	N/A	DMPSGEDHG5D	Unknown	Obsolete
3931	Apple	A1566	N/A	DMPRXPZG5VJ	Unknown	Obsolete
3929	Apple	A1566	N/A	DMPRXXGEG5VJ	Unknown	Obsolete
3934	Apple	A1566	N/A	DMPRWWYLG5VJ	Unknown	Obsolete
4025	Apple	A1566	N/A	DMPSGQ1MHG5D	Unknown	Obsolete
4023	Apple	A1566	N/A	DMPSG1FAHG5D	Unknown	Obsolete
3935	Apple	A1566	N/A	DMQRXC0PG5VJ	Unknown	Obsolete
3938	Apple	A1566	N/A	DMPRW0T3G5VJ	Unknown	Obsolete
3933	Apple	A1566	N/A	DMPRW82YG5VJ	Unknown	Obsolete
3815	Apple	A1395	N/A	DN6HT92QDFHW	Unknown	Obsolete
3770	Apple	A1395	N/A	F5XK8PQUDFHW	Unknown	Obsolete
3764	Apple	A1395	N/A	F5XK8WLEDFHW	Unknown	Obsolete
3763	Apple	A1395	N/A	F5XK8RGHDFHW	Unknown	Obsolete
3761	Apple	A1395	N/A	F5XK8QD3DFHW	Unknown	Obsolete
3768	Apple	A1395	N/A	F5XK8S93DFHW	Unknown	Obsolete
3769	Apple	A1395	N/A	F5XK8ZTEDFW	Unknown	Obsolete
3767	Apple	A1395	N/A	F5XK8ZD3DFHW	Unknown	Obsolete
3762	Apple	A1395	N/A	F5XK8RL1DFHW	Unknown	Obsolete

Tag #	Manufacturer	Make/Model	Item/Year	Serial #	Original Cost	Reason For Surplus
3784	Apple	A1458	N/A	DMQNFKF3F182	Unknown	Obsolete
3571	Apple	A1458	N/A	DMQNFJ76F182	Unknown	Obsolete
3781	Apple	A1458	N/A	DMQNFHP3F182	Unknown	Obsolete
3574	Apple	A1458	N/A	DMPNFVFMF182	Unknown	Obsolete
3717	Apple	A1458	N/A	DMQNFMWEF182	Unknown	Obsolete
3575	Apple	A1458	N/A	DMPNFW1SF182	Unknown	Obsolete
3578	Apple	A1458	N/A	DMPNG048F182	Unknown	Obsolete
3576	Apple	A1458	N/A	DMPNFHLYF182	Unknown	Obsolete
3577	Apple	A1458	N/A	DMQNF1JF182	Unknown	Obsolete
3573	Apple	A1458	N/A	DMQNFKHQF182	Unknown	Obsolete
3786	Apple	A1458	N/A	DMQNFMQTF182	Unknown	Obsolete
3719	Apple	A1458	N/A	DMQNFBBF182	Unknown	Obsolete
3572	Apple	A1458	N/A	DMQNFHLEF182	Unknown	Obsolete
3718	Apple	A1458	N/A	DMQNFHZTF182	Unknown	Obsolete
3785	Apple	A1458	N/A	DMQNFJKDF182	Unknown	Obsolete
3783	Apple	A1458	N/A	DMQNF1LF182	Unknown	Obsolete
3787	Apple	A1458	N/A	DMQNFLJQF182	Unknown	Obsolete
3782	Apple	A1458	N/A	DMQNFKH6F182	Unknown	Obsolete
3780	Apple	A1458	N/A	DMQNFJVCF182	Unknown	Obsolete
3570	Apple	A1458	N/A	DMQNFHS2F182	Unknown	Obsolete
14954	Apple	A2270	N/A	H96DFPFCQ1GC	Unknown	Obsolete
14419	Apple	A2197	N/A	DMVD5VASM3M	Unknown	Obsolete
2301	HP	ProBook 650 G1	N/A	CNU4199668	Unknown	Obsolete
3506	HP	Photosmart 6520	N/A	TH3B2463GX	Unknown	Obsolete
6291	HP	ProBook 450 G4	N/A	5CD7210KX1	Unknown	Obsolete
2427	HP	ProBook 650 G1	N/A	5CG5483G4C	Unknown	Obsolete
3428	HP	ProBook 650 G1	N/A	CNU423B0QS	Unknown	Obsolete
2002	HP	ProBook 6460b	N/A	CNU1363DV9	Unknown	Obsolete
2305	HP	ProBook 650 G1	N/A	5CG428FHHW	Unknown	Obsolete
3808	HP	ProBook 4540s	N/A	2CE3281KF0	Unknown	Obsolete
3302	HP	ProBook 650 G1	N/A	5CG5163NPD	Unknown	Obsolete
3514	HP	ProBook 4540s	N/A	2CE33925M8	Unknown	Obsolete
3954	HP	ProBook 650 G2	N/A	5CG6127KP8	Unknown	Obsolete
3982	HP	ProBook 650 G2	N/A	5CG6127HQH	Unknown	Obsolete
3950	HP	ProBook 650 G2	N/A	5CG6127RZF	Unknown	Obsolete
3615	HP	ProBook 650 G1	N/A	5CG5090SS2	Unknown	Obsolete
2187	HP	Compaq 6730b	N/A	CNU9521LKF	Unknown	Obsolete
3822	HP	ProBook 650 G1	N/A	5CG5521GJ5	Unknown	Obsolete
2302	HP	ProBook 650 G1	N/A	CNU419965C	Unknown	Obsolete
3806	HP	ProBook 4540s	N/A	2CE3392669	Unknown	Obsolete
3303	HP	ProBook 650 G1	N/A	5CG5263RD8	Unknown	Obsolete
2300	HP	ProBook 650 G1	N/A	CNU419966G	Unknown	Obsolete
3667	HP	ProBook 650 G1	N/A	5CG5372P97	Unknown	Obsolete
2569	HP	ProBook 450 G5	N/A	5CD8166Z51	Unknown	Obsolete
3414	HP	ProBook 650 G1	N/A	CNU423B0Q6	Unknown	Obsolete
2199	HP	ProBook 650 G1	N/A	CNU419965Z	Unknown	Obsolete
3821	HP	ProBook 650 G1	N/A	5CG5521G1G	Unknown	Obsolete
6557	HP	Stream 11 Pro G5	N/A	5CD014HVTJ	Unknown	Obsolete

Tag #	Manufacturer	Make/Model	Item/Year	Serial #	Original Cost	Reason For Surplus
2557	HP	Stream 11 Pro G4 EE	N/A	5CD83009BJ	Unknown	Obsolete
2500	HP	Stream 11 Pro G4 EE	N/A	5CD830098W	Unknown	Obsolete
2544	HP	Stream 11 Pro G4 EE	N/A	5CD8416NJR	Unknown	Obsolete
2507	HP	Stream 11 Pro G4 EE	N/A	5CD8300963	Unknown	Obsolete
2503	HP	Stream 11 Pro G4 EE	N/A	5CD830097B	Unknown	Obsolete
2541	HP	Stream 11 Pro G4 EE	N/A	5CD8416NDB	Unknown	Obsolete
2550	HP	Stream 11 Pro G4 EE	N/A	5CD83009BP	Unknown	Obsolete
2506	HP	Stream 11 Pro G4 EE	N/A	5CD8300987	Unknown	Obsolete
2554	HP	Stream 11 Pro G4 EE	N/A	5CD830097G	Unknown	Obsolete
5185	HP	Stream 11 Pro G4 EE	N/A	5CD83009BD	Unknown	Obsolete
5186	HP	Stream 11 Pro G4 EE	N/A	5CD830095H	Unknown	Obsolete
2555	HP	Stream 11 Pro G4 EE	N/A	5CD830092T	Unknown	Obsolete
2543	HP	Stream 11 Pro G4 EE	N/A	5CD8416NLK	Unknown	Obsolete
2551	HP	Stream 11 Pro G4 EE	N/A	5CD8300994	Unknown	Obsolete
2546	HP	Stream 11 Pro G4 EE	N/A	5CD8416NDW	Unknown	Obsolete
3280	HP	LaserJet P2055dn	N/A	CNB9962930	Unknown	Obsolete
NO TAG	Epson	DS-1630	N/A	X2VV009745	Unknown	Obsolete
2509	HP	ProLiant ML350p Gen8	N/A	2M2340056C	Unknown	Obsolete
NO TAG	Kenwood	KM-106	N/A	71202531	Unknown	Obsolete
2403	HP	ProDesk 600 G3 SFF	N/A	MXL72629V1	Unknown	Obsolete
2194	HP	ProDesk 600 G1 SFF	N/A	MXL4201NG8	Unknown	Obsolete
3270	HP	Compaq 6200 Pro SFF	N/A	MXL2241JRL	Unknown	Obsolete
2193	HP	ProDesk 600 G1 SFF	N/A	MXL4201NG5	Unknown	Obsolete
NO TAG	HP	ProDesk 600 G1 SFF	N/A	MXL4201NG7	Unknown	Obsolete
2315	HP	ProDesk 600 G1 SFF	N/A	MXL4252LS8	Unknown	Obsolete
2197	HP	ProDesk 600 G1 SFF	N/A	MXL4201NG3	Unknown	Obsolete
2017	HP	ProDesk 600 G1 SFF	N/A	MXL4201NG1	Unknown	Obsolete
NO TAG	HP	ProDesk 600 G1 SFF	N/A	MXL4201NG4	Unknown	Obsolete
3600	HP	EliteDesk 800 G1 SFF	N/A	MXL5341M2C	Unknown	Obsolete
3653	HP	ProDesk 600 G1 SFF	N/A	MXL5262DMK	Unknown	Obsolete
1648	HP	Compaq 8200 Elite SFF	N/A	2UA1241QKK	Unknown	Obsolete
3307	HP	Compaq 8300 Elite SFF	N/A	MXL3180SN2	Unknown	Obsolete
2454	HP	Compaq 6200 Pro SFF	N/A	2UA1371ZK7	Unknown	Obsolete
4068	HP	Compaq Pro 6300 SFF	N/A	MXL2440Z7P	Unknown	Obsolete
4069	HP	Compaq Pro 6300 SFF	N/A	MXL3181FP5	Unknown	Obsolete
4093	HP	Compaq Pro 6300 SFF	N/A	MXL2460H5R	Unknown	Obsolete
3287	HP	Compaq 8200 Elite SFF	N/A	2UA125092L	Unknown	Obsolete
1887	HP	Compaq 6200 Pro SFF	N/A	MXL2241JRW	Unknown	Obsolete
2125	HP	Compaq 8200 Elite SFF	N/A	2UA125091K	Unknown	Obsolete
2180	HP	Compaq 6200 Pro SFF	N/A	MXL2241JS4	Unknown	Obsolete
3206	HP	Compaq 8200 Elite SFF	N/A	2UA1250929	Unknown	Obsolete
3319	HP	Compaq 8200 Elite SFF	N/A	MXL1240NT8	Unknown	Obsolete
2183	HP	Compaq 6200 Pro SFF	N/A	MXL2241JS9	Unknown	Obsolete
2167	HP	Compaq Pro 6300 SFF	N/A	MXL4062HS7	Unknown	Obsolete
3295	HP	Compaq 6200 Pro SFF	N/A	MXL2241JRP	Unknown	Obsolete
7094	HP	ProDesk 600 G1 SFF	N/A	MXL5262DMV	Unknown	Obsolete
7095	HP	ProDesk 600 G1 SFF	N/A	MXL5262DMW	Unknown	Obsolete
NO TAG	HP	Compaq Pro 6300 SFF	N/A	MXL2460H57	Unknown	Obsolete

Tag #	Manufacturer	Make/Model	Item/Year	Serial #	Original Cost	Reason For Surplus
4067	HP	Compaq Pro 6300 SFF	N/A	MXL2460H76	Unknown	Obsolete
4095	HP	Compaq Pro 6300 SFF	N/A	MXL2440YLJ	Unknown	Obsolete
2590	Microsoft	Surface Pro 4	N/A	2618461153	Unknown	Obsolete
NO TAG	HP	Pavilion p6 Series	N/A	MXX20808K2	Unknown	Obsolete
NO TAG	Dell	Inspiron D09S001	N/A		Unknown	Obsolete
NO TAG	HP	J9146A	N/A	SG303IQ0BF	Unknown	Obsolete
3551	Evolis	Pebble 4	N/A	P74479123	Unknown	Obsolete
2588	Apple	A1893	N/A	DMQXXQMRJF8J	Unknown	Obsolete
NO TAG	Apple	A2602	N/A	GC4WQN934N	Unknown	Obsolete
3554	Sony	SLV-D370P	N/A	266574	Unknown	Obsolete
4403	Brother	FAX-1270c	N/A	U60302G4K133143	Unknown	Obsolete
NO TAG	HITACHI	CP-X2530WN	N/A	F3DU01893	Unknown	Obsolete
3469	HP	LaserJet P1606dn	N/A	VND3B67591	Unknown	Obsolete
NO TAG	Scantron	SCAN10XO	N/A	5807574	Unknown	Obsolete
NO TAG	Mitel	5330e IP Phone	N/A	1WDFW21430VE	Unknown	Obsolete
2356	HP	HP ProBook 440 G3	N/A	5CD7026WWL	Unknown	Obsolete
2357	HP	HP ProBook 440 G3	N/A	5CD7026WZD	Unknown	Obsolete
NO TAG	Apple	A1469	N/A	DY3PKJYEFF54	Unknown	Obsolete
3685	Apple	A1474	N/A	DMTPC4SVFK14	Unknown	Obsolete
3702	Apple	A1474	N/A	DMPPCGQLFK10	Unknown	Obsolete
3703	Apple	A1474	N/A	DMPPCQBBFK10	Unknown	Obsolete
3811	HP	LE2002x	N/A	CNC2120MHF	Unknown	Obsolete
3810\3241	HP	Compaq 6200 Pro SFF	N/A	MXL2241JRY	Unknown	Obsolete
	AT&T	CLB82214	N/A		Unknown	Obsolete
3991	HP	ProDesk 600 G2 Mini	N/A	2UA6351Q51	Unknown	Obsolete
2182	HP	Compaq 6200 Pro SFF	N/A	MXL2241JS%	Unknown	Obsolete
NO TAG	Hitachi	CP-X2530WN	N/A	F3DU02439	Unknown	Obsolete
NO TAG	GTDaudio	G-787	N/A	14000361	Unknown	Obsolete
NO TAG	GEMSOUND	GMW-2	N/A	21908773	Unknown	Obsolete
2561	HP	ProBook 450 G5	N/A	5CD8166Z24	Unknown	Obsolete

Intended Disposition:

All devices will be sent to E-Waste as the devices were either damaged beyond repair or obsolete as a result of salvaging the devices for usable parts, not worth investing in repair, or are no longer supported.