

# Agenda

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SUTTER COUNTY BOARD OF EDUCATION  
Wednesday, October 8, 2025  
Regular Meeting – 5:30 p.m.  
Sutter County Superintendent of Schools Office  
970 Klamath Lane – Board Room  
Yuba City, CA 95993

## NOTICE TO THE PUBLIC Public Hearing

- Resolution of Intention by the Sutter County Board of Education to approve and authorize the grant of an easement to PG&E for the installation and maintenance of electrical and gas equipment and facilities.
- Resolution of Intention by the Sutter County Board of Education to approve and authorize the grant of an easement to PG&E for the installation and maintenance of electrical and gas equipment and facilities

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at [www.sutter.k12.ca.us](http://www.sutter.k12.ca.us).

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

- 5:30 p.m.
- 1.0 Call to Order
  - 2.0 Pledge of Allegiance
  - 3.0 Roll Call of Members:
    - Kash Gill, President
    - Victoria Lachance, Vice President
    - Gurv Pamma, Member
    - Harjit Singh, Member
    - Mike Reid, Member

- 4.0 **Items of Public Interest to Come to the Attention of the Board**  
Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a) states, ".....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*
- 5.0 **Public Hearing**  
Resolution of Intention to Approve the Easement Deed (LD# 2115-03-10159) to Pacific Gas and Electric Company at APN 063-010-147.  
Resolution # 25-26-IV  
Assistant Superintendent; Ron Sherrod [ACTION ITEM]
- 6.0 **Public Hearing**  
Resolution #25-26-V of Intention to Approve the Easement Deed (LD# 2115-03-10160) to Pacific Gas and Electric Company at APN 063-010-147  
Resolution #25-26-V  
Assistant Superintendent; Ron Sherrod [ACTION ITEM]
- 7.0 **Approve Minutes of the September 10, 2025, Regular Meeting**  
Minutes of the September 10, 2025, Regular Meeting of the Sutter County Board of Education are presented for approval. [ACTION ITEM]
- 8.0 **Technology Services Department Presentation**  
Director; Chris Osbourne
- 9.0 **2024-2025 Unaudited Actuals Financial Report**  
24/25 Fiscal year end closing is reported to the state in the Unaudited Actuals Financial Report  
Director; Nic Hoogeveen
- 10.0 **The following revised Board Policies are presented to the Board for a first reading.**  
10.1 Use of Facilities AR  
10.2 Use of Schol Facilities BP  
10.3 Management of County Office Assets/Accounts  
10.4 AR Inventories  
10.5 B-AR-Equipment  
10.6 BP Capitalization Threshold  
Assistant Superintendent, Ron Sherrod
- 11.0 **Business Services Report- September financial report will be reviewed.**  
The monthly financial report for September will be reviewed.  
12.1 Summary Report September  
Director Business Services; Nic Hoogeveen

- 12.0 **Proposition 28—Arts and Music in Schools Funding for Pathways Charter Academy**  
On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24.  
Assistant Superintendent; Kristi Johnson [ACTION ITEM]
- 13.0 **Proposition 28—Arts and Music in Schools Funding for Special Education and Feather River Academy**  
On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24.  
Assistant Superintendent; Kristi Johnson [ACTION ITEM]
- 14.0 **Supervisor of Attendance Approval**  
The governing board of each school district and each county superintendent of schools shall appoint a supervisor of attendance, and any assistant supervisors of attendance as may be necessary to supervise the attendance of pupils in the school district or county.  
Director; Virginia Bisby [ACTION ITEM]
- 15.0 **Learning Communities for School Success Program (LSSP)**  
SCSOS, Student Support and Outreach received the Cohort 7 Learning Communities for School Success Program (LCSSP) grant beginning July 1, 2023. Per the LCSSP legislation, “a local educational agency that receives LCSSP grant funding shall evaluate and report to the governing board of the school district, the county board of education, or its chartering authority, as applicable, and the department, the results of the activities it undertakes pursuant to this article.”  
Director; Virginia Bisby
- 16.0 **GANN Limit**  
Resolution No. 25-26-VI is presented for Board approval.  
Director; Nic Hoogeveen [ACTION ITEM]
- 17.0 **Donations**  
11.1 Various SCSOS Jean Wednesday for Shady Creek Conrads Closet \$285.00  
Assistant Superintendent; Ron Sherrod

18.0 Superintendent Update

19.0 Adjournment

*In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the Superintendent's Office at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.*

*All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.*

# NOTICE OF PUBLIC HEARING



## SUTTER COUNTY BOARD OF EDUCATION

The Sutter County Board of Education hereby gives notice that a Public Hearing will be held.

Date: October 8, 2025

Time: 5:30 p.m.

Location: Sutter County Superintendent of Schools-Board Room  
970 Klamath Lane  
Yuba City, CA 95993

Resolution Intention to Approve the Easement Deed (LD# 2115-03-10159) to Pacific Gas and Electric Company at APN 063-010-147.

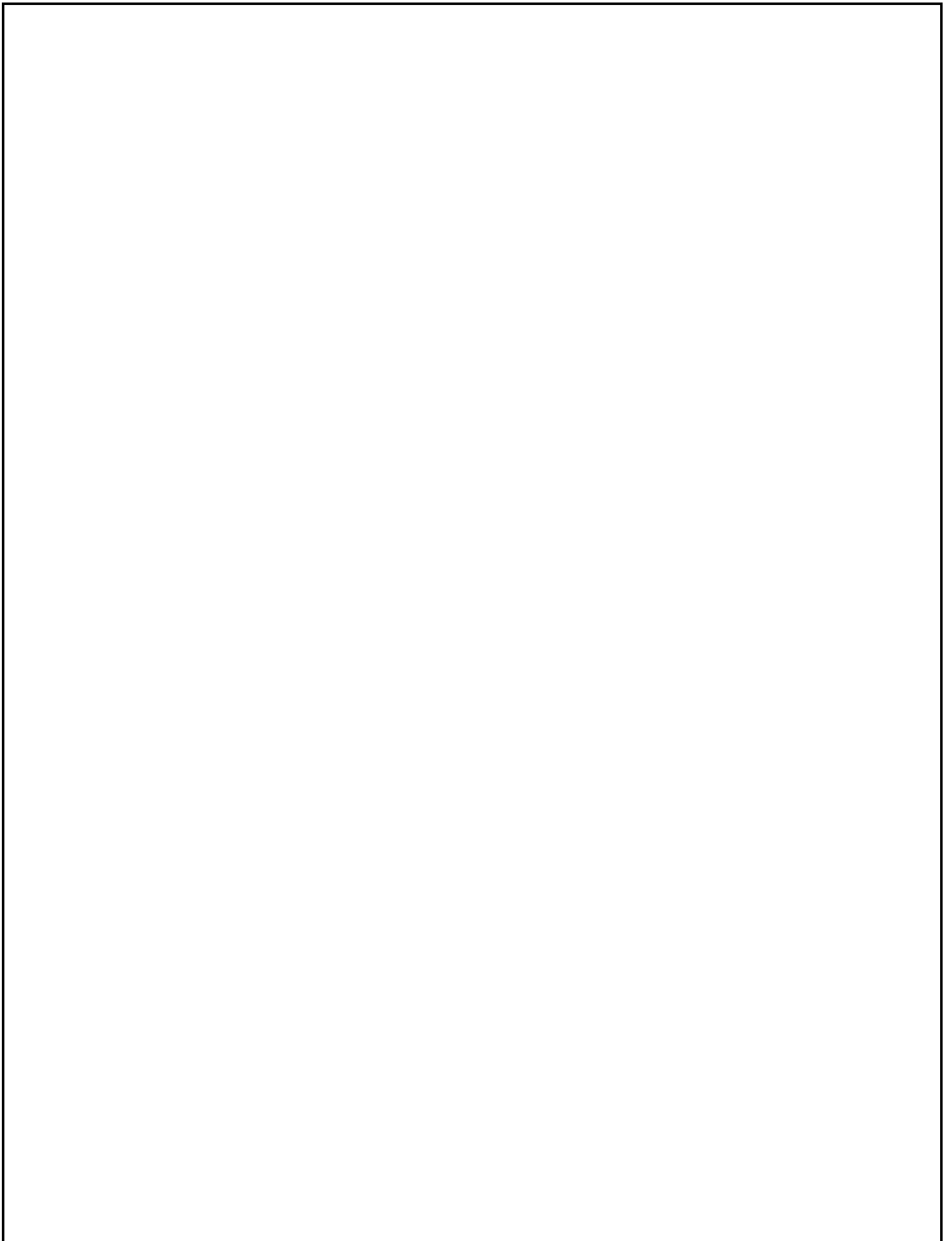
Resolution Intention to Approve the Easement Deed (LD# 2115-03-10160) to Pacific Gas and Electric Company at APN 063-010-147.

To grant an Easement Deed to Pacific Gas and Electric Company for the purposes of installing and maintaining electrical and gas equipment and facilities on the site of the Sutter County Career Training and Conference Center.

Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at [www.sutter.k12.ca.us](http://www.sutter.k12.ca.us).

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Posted: September 29, 2025



Agenda Item No. 5.0

BOARD AGENDA ITEM: Adopt a Resolution of Intent to approve a resolution to convey the Easement Deed (LD# 2115-03-10159) to Pacific Gas and Electric Company at APN 063-010-147 at a Public Hearing on October 20, 2025 at 5:30 p.m..

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Ron Sherrod

       Reports/Presentation

SUBMITTED BY:

       Information

Ron Sherrod

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

To approve a Resolution of Intent to approve a resolution to convey an Easement Deed to Pacific Gas and Electric Company for the purposes of installing and maintaining electrical and gas equipment and facilities on the site of the Sutter County Career Training and Conference Center, and schedule a Public Hearing on October 20, 2025 at 5:30 p.m. for the hearing and approval of a Resolution to convey that Easement Deed.

**RESOLUTION OF INTENTION BY THE SUTTER COUNTY BOARD OF EDUCATION  
TO APPROVE AND AUTHORIZE THE GRANT OF AN EASEMENT TO PACIFIC GAS  
& ELECTRIC COMPANY (PG&E) FOR THE INSTALLATION AND MAINTENANCE  
OF ELECTRICAL AND GAS EQUIPMENT & FACILITIES  
RESOLUTION # \_\_\_\_\_**

**WHEREAS**, the Sutter County Board of Education (the “County Office”) is the owner of certain real property known to be located on Sutter County Assessor’s Parcel Number (APN) 063-010-0147, upon which the County Office is constructing the Sutter County Career Training and Conference Center (the “Project”); and

**WHEREAS**, in order to provide necessary utility service to the Project and the County Office’s property, Pacific Gas and Electric Company (“PG&E”) has requested the conveyance of Easement Deed LD# 2115-03-10160, attached hereto as *Exhibit A*, and incorporated herein by reference, for the installation, operation, maintenance, repair, replacement, and removal of underground and aboveground facilities, appurtenances, and associated equipment as PG&E deems necessary for the distribution of electronic energy, conveyance of gas, communication, and other public utility purposes; and

**WHEREAS**, the Sutter County Board of Education is authorized pursuant to California Education Code section 17556 to grant easements for rights-of-way to utility providers for the purpose of installing and maintaining utility facilities and equipment; and

**WHEREAS**, the Sutter County Board of Education intends to adopt a Resolution Approving and Authorizing the Grant of Easement Deed LD# 2115-03-10160 to PG&E following a public hearing thereon pursuant to California Education Code sections 17557, 17558, and 17559 ;

**NOW THEREFORE BE IT RESOLVED**, by the Sutter County Board of Education as follows:

1. The foregoing recitals are true and correct.
2. The Sutter County Board of Education hereby gives notice of its intent to approve the grant of an easement to PG&E over, under, and across portions of the County Office’s real property located at Sutter County APN 063-010-0147, which is legally described in the proposed Easement Deed attached hereto as *Exhibit A*.
3. The easement shall be for the purpose of excavating, constructing, reconstructing, installing, replacing (of initial or nay other sized), removing, maintaining, inspecting, and using County Office facilities, together with a right of way, within the easement area for underground and aboveground facilities, appurtenances, and associated equipment as PG&E deems necessary for the distribution of electronic energy, conveyance of gas, communication, and other public utility purposes, as is set forth more thoroughly in *Exhibit A* hereto.
4. A public hearing on the question of conveyance of the easement, and the approval and adoption of a Resolution to authorize the conveyance of the Easement Deed LD# 2115-03-10160 attached hereto as *Exhibit A*, will be heard on October 20, 2025 at



5:30 p.m. at The Sutter County Superintendent of Schools office located at 970 Klamath Lane, Yuba City, 95993.

5. Notice of the adoption of this Resolution shall be provided as required by California Education Code Section 17558.

**APPROVED, ADOPTED, AND SIGNED THIS 8th DAY OF OCTOBER, 2025.**

**Gill \_\_\_\_\_; Lachance \_\_\_\_\_; Pamma \_\_\_\_\_; Reid \_\_\_\_\_; and Singh \_\_\_\_\_.**

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

**Signed:**

\_\_\_\_\_  
Kash Gill  
President of the Sutter County Board of Education  
Trustee Area 3

\_\_\_\_\_  
Victoria Lachance  
Vice President of the Sutter County Board of Education  
Trustee Area 5

\_\_\_\_\_  
Gurv Pamma  
Board Member  
Trustee Area 1

\_\_\_\_\_  
Mike Reid  
Board Member  
Trustee Area 2

\_\_\_\_\_  
Harjit Singh  
Board Member  
Trustee Area 4

*EXHIBIT A TO SUTTER COUNTY BOARD OF EDUCATION*

*RESOLUTION # \_\_\_\_\_*

**RECORDING REQUESTED BY AND RETURN TO:**

***PACIFIC GAS AND ELECTRIC COMPANY  
300 Lakeside Drive, Suite 210  
Oakland, CA 94612  
Attn: Land Rights Library***

Location: City/Uninc \_\_\_\_\_

Recording Fee \$ \_\_\_\_\_

Document Transfer Tax \$ \_\_\_\_\_

- This is a conveyance where the consideration and Value is less than \$100.00 (R&T 11911).
- Computed on Full Value of Property Conveyed, or
- Computed on Full Value Less Liens & Encumbrances Remaining at Time of Sale
- Exempt from the fee per GC 27388.1 (a) (2); This document is subject to Documentary Transfer Tax

(SPACE ABOVE FOR RECORDER'S USE ONLY)

\_\_\_\_\_  
Signature of declarant or agent determining tax

**LD# 2115-03-10160**

**EASEMENT DEED**

SUTTER COUNTY BOARD OF EDUCATION,

hereinafter called Grantor, hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, hereinafter called Grantee, the right from time to time to excavate for, construct, reconstruct, install, replace (of initial or any other size), remove, maintain, inspect and use facilities of the type hereinafter specified, together with a right of way therefor, within the easement area as hereinafter set forth, and also ingress thereto and egress therefrom, over and across the lands of Grantor situated in the City of Yuba City, County of Sutter, State of California, described as follows:

(APN 063-010-147)

The parcel of land described and designated PARCEL 2 in the Lot Line Grant Deed from Sutter County Board of Education to Sutter County Board of Education dated March 24, 2025 and recorded as Document No. 2025-0004795, Sutter County Records.

The facilities and easement area are described as follows:

Underground and aboveground facilities, appurtenances, and associated equipment, as Grantee deems necessary, for the distribution of electric energy, conveyance of gas, communication, and other public utility purposes, all to be located within the parcels of land described as follows:

The parcels of land described in EXHIBIT "A", AREA "A" and EXHIBIT "A", AREA "B" and shown on EXHIBIT "B", AREA "A" and EXHIBIT "D", AREA "B" attached hereto and made a part hereof.

Grantor further grants to Grantee the right, from time to time, to trim or to cut down, without Grantee paying compensation, any and all trees and brush now or hereafter within said easement area, and shall have the further right, from time to time, to trim and cut down trees and brush along each side of said easement area which now or hereafter in the opinion of Grantee may interfere with or be a hazard to the facilities installed hereunder, or as Grantee deems necessary to comply with applicable state or federal regulations.

Grantor also grants to Grantee the right to use such portion of said lands contiguous to said easement area as may be reasonably necessary in connection with the excavation, construction, reconstruction, replacement, removal, maintenance and inspection of said facilities.

Grantor hereby covenants and agrees not to place or construct, nor allow a third party to place or construct, any building or other structure, or store flammable substances, or drill or operate any well, or construct any reservoir or other obstruction within said easement area, or diminish or substantially add to the ground level within said easement area, or construct any fences that will interfere with the maintenance and operation of said facilities.

Grantor further grants to Grantee the right to apportion to another public utility (as defined in Section 216 of the California Public Utilities Code) the right to construct, reconstruct, replace, remove, maintain, inspect, and use the communications facilities within said easement area including ingress thereto and egress therefrom.

Grantor acknowledges that they have read the "Grant of Easement Disclosure Statement", Exhibit "C", attached hereto and made a part hereof.

This document may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.

The provisions hereof shall inure to the benefit of and bind the successors and assigns of the respective parties hereto, and all covenants shall apply to and run with the land.

Dated: \_\_\_\_\_, \_\_\_\_\_.

SUTTER COUNTY BOARD OF EDUCATION,

By \_\_\_\_\_

By \_\_\_\_\_

I hereby certify that a resolution was adopted on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by the \_\_\_\_\_ authorizing the foregoing grant of easement.  
By \_\_\_\_\_

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California  
County of \_\_\_\_\_ )

On \_\_\_\_\_, before me, \_\_\_\_\_ Notary Public,  
Insert name  
personally appeared \_\_\_\_\_  
\_\_\_\_\_

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

\_\_\_\_\_  
Signature of Notary Public (Seal)

**CAPACITY CLAIMED BY SIGNER**

- Individual(s) signing for oneself/themselves
- Corporate Officer(s) of the above named corporation(s)
- Trustee(s) of the above named Trust(s)
- Partner(s) of the above named Partnership(s)
- Attorney(s)-in-Fact of the above named Principal(s)
- Other \_\_\_\_\_

**EXHIBIT "A"**  
**PG & E ELECTRICAL EASEMENT**

**AREA "A"**

All that certain real property situate in the City of Yuba City, County of Sutter, State of California, described as follows:

Being a portion of Parcel 2 as described in the Lot Line Grant Deed for Lot Line Adjustment No. 24-05 filed for record on June 3, 2025, in the Office of the Sutter County Recorder under Serial No. 2025.4795, being more particularly described as follows;

Being a variable width easement for utility purposes over, under and across the following described parcel;

**COMMENCING** at the Southwest corner of said Parcel 2, Thence on and along the Westerly line of said Parcel 2, North 0° 02' 15" East, 138.75 feet;

Thence leaving said Westerly line, South 89° 57' 45" East 10.00 feet to a point on the Easterly line of that certain 10.00-foot-wide Public Utility Easement as shown on Book 16 of Surveys, Page 246, Sutter County records, said point also being the **TRUE POINT OF BEGINNING** of the herein described easement;

Thence on and along said Easterly line of said 10.00-foot wide Public Utility Easement South 0° 02' 15" West, 9.56 feet

Thence leaving said Easterly line, South 89° 57' 45" East, 13.04 feet;

Thence North 0° 16' 46" West, 10.10 feet;

Thence North 44° 40' 59" East, 13.41 feet to a point on the Southerly line of said 10.00 – foot wide Public Utility Easement;

Thence on and along said Southerly line South 89° 40'59" West 12.47 feet to the beginning of a tangent curve to the left;

Thence on and along said curve having a radius of 10.00 feet, through a central angle of 89° 38' 44" an arc length of 15.65 feet more or less to the point of beginning;

Containing 277 Square Feet, more or less.

Subject to any easements of record.

See Exhibit "B" attached and being a part hereof.

Portion APN 063-010-147

The Basis of Bearings for this description is between found monuments on the South line of Lot 6 as shown on that Map entitled "River Valley Commercial Center", filed in Book 19 of Surveys, Page 100, Sutter County records, taken as N. 89° 57'45" W.

Legal description prepared by:

Malcolm J. Macdonald

Date: 8/25/2025

Malcolm J. Macdonald, PLS



**EXHIBIT "A"**  
**PG & E ELECTRICAL EASEMENT**

**AREA "B"**

All that certain real property situate in the City of Yuba City, County of Sutter, State of California, described as follows:

Being a portion of Parcel 2 as described in the Lot Line Grant Deed for Lot Line Adjustment No. 24-05 filed for record on June 3, 2025, under Serial No. 2025.4795, Sutter County records, being more particularly described as follows;

Being a 10.00-foot-wide easement for utility purposes over, under and across the following described parcel;

The Northerly 10.00 feet lying Southerly and contiguous to the North line of said Parcel 2.

The sidelines of described easement are to be extended or shortened to coincide with the existing Easterly property line of said Parcel 2 and the 10.00-foot Public Utility Easement as shown on Book 16 of Surveys, Page 246, Sutter County records.

Containing 2,076 Square Feet, more or less.

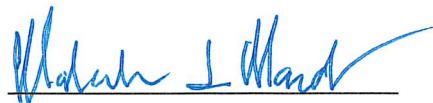
Subject to any easements of record.

See Exhibit "D" attached and being a part hereof.

Portion APN 063-010-147

The basis of bearings for this description is the Northerly line of Parcel 2 as described in the Lot Line Grant Deed for Lot Line Adjustment No. 24-05 filed for record on June 3, 2025, under Serial No. 2025.4795, Sutter County records.

Legal description prepared by:



Date: 8/25/2025

Malcolm J. Macdonald, PLS






SECTION 20, T15N, R3E, MDM

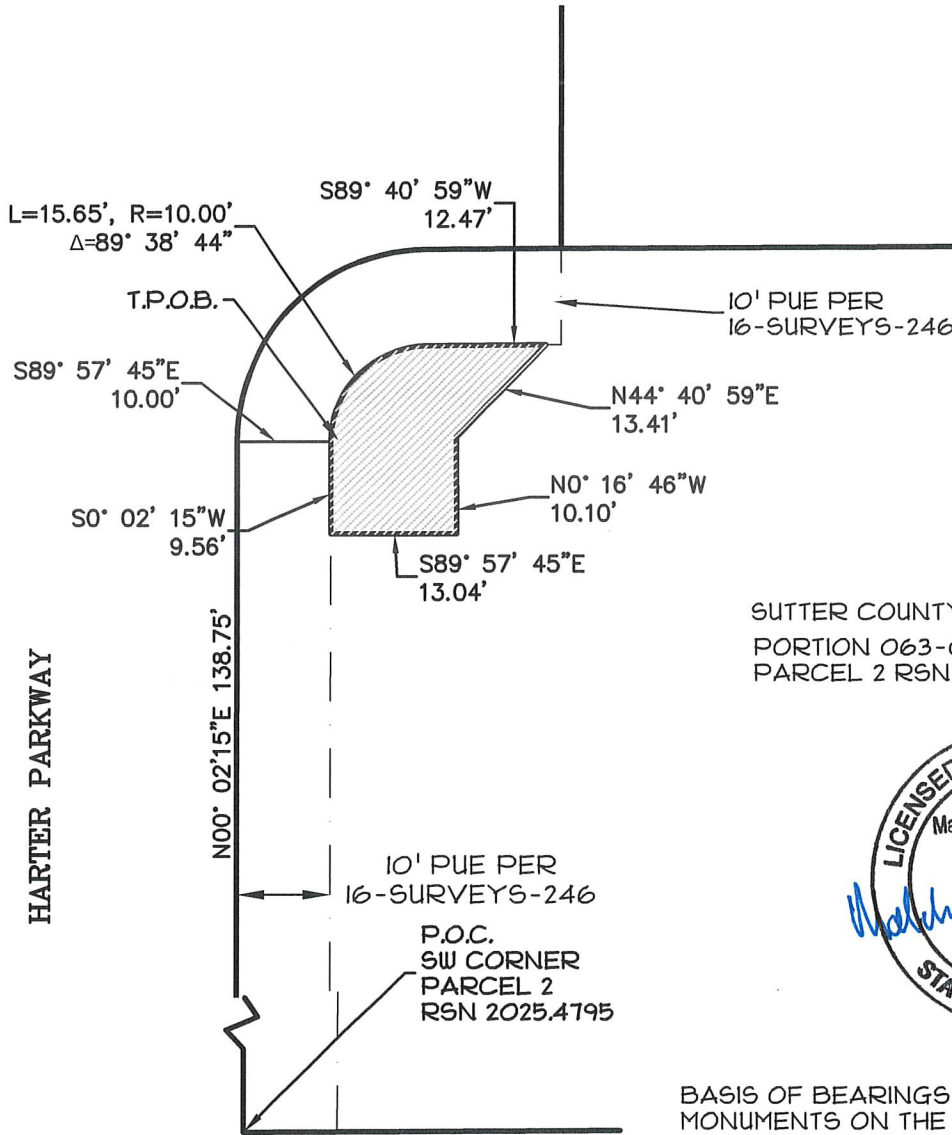
EXHIBIT "B"  
ELECTRICAL EASEMENT  
TO PG&E  
AREA "A"

T.P.O.B. TRUE POINT OF BEGINNING  
P.O.C. POINT OF COMMENCEMENT

 NEW EASEMENT AREA  
277 SQUARE FEET +/-



SUTTER COUNTY BOARD OF  
EDUCATION  
PORTION 063-010-146  
PARCEL 1 RSN 2025.4795  
& RSN 2025.4794



SUTTER COUNTY BOARD OF EDUCATION  
PORTION 063-010-147  
PARCEL 2 RSN 2025.4795

HARTER PARKWAY



BASIS OF BEARINGS IS BETWEEN FOUND  
MONUMENTS ON THE SOUTH LINE OF LOT 6 AS  
SHOWN ON THAT MAP ENTITLED "RIVER VALLEY  
COMMERCIAL CENTER", FILED IN BOOK 19 OF  
SURVEYS, PAGE 100, SUTTER COUNTY RECORDS,  
TAKEN AS N. 89°57' 45"W.

DRAWN BY: ZTE
DATE: 8/25/2025
SCALE: 1" = 20'
APPROVED BY: MM

ELECTRICAL EASEMENT  
PROJECT:  
CAREER TRAINING CENTER  
875 HARTER PARKWAY  
YUBA CITY, CA

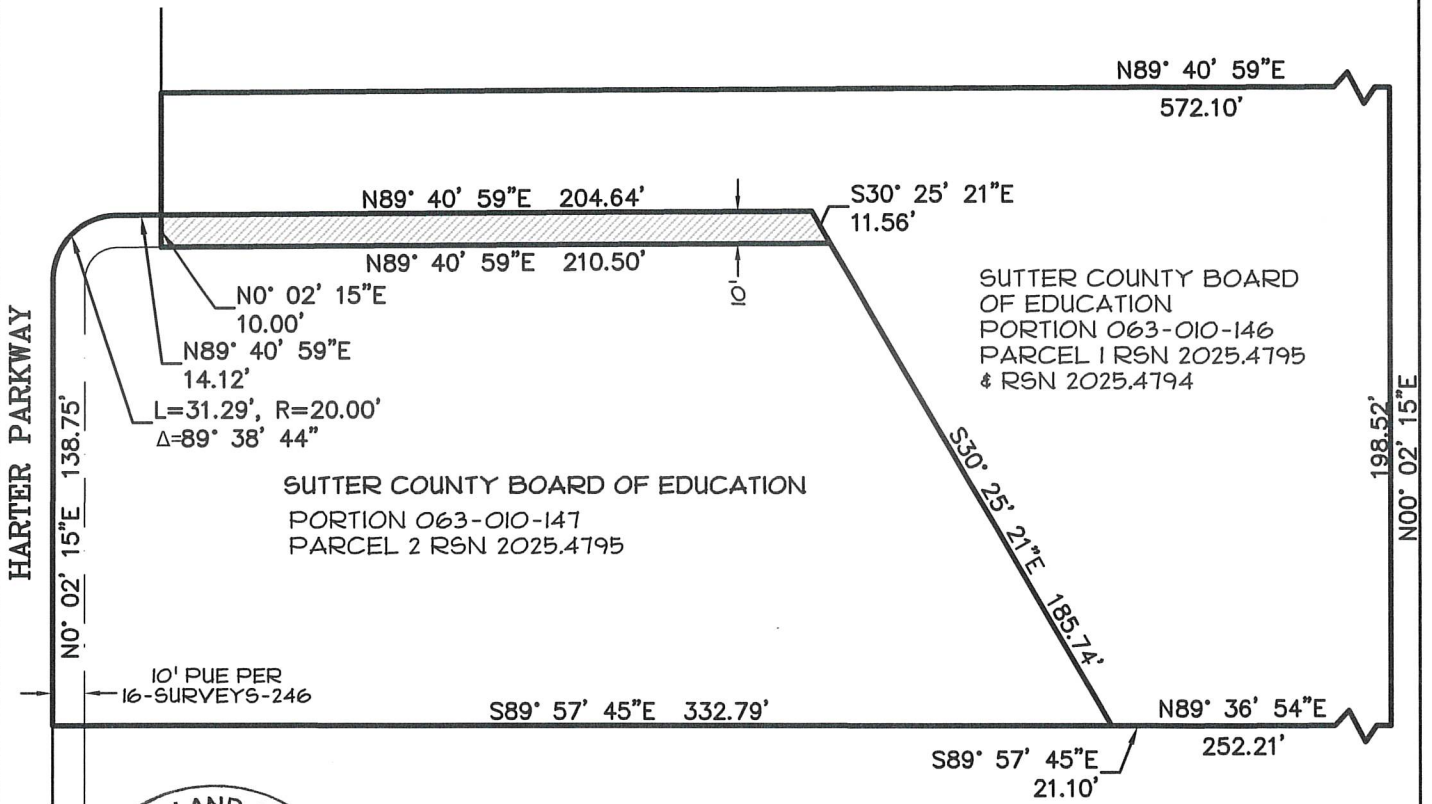
**Robertson Erickson**  
Civil Engineers and Surveyors  
888 Manzanita Court, Suite 101  
Chico, CA 95926  
530-894-3500 894-8955 fax

SECTION 20, T15N, R3E, MDM

EXHIBIT "D"  
ELECTRICAL EASEMENT  
TO PG&E  
AREA "B"

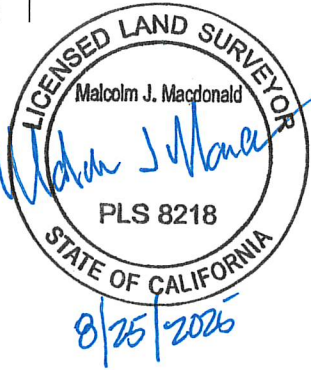


NEW EASEMENT AREA  
2,076 SQUARE FEET +/-



SUTTER COUNTY BOARD OF EDUCATION  
PORTION 063-010-147  
PARCEL 2 RSN 2025.4795

SUTTER COUNTY BOARD  
OF EDUCATION  
PORTION 063-010-146  
PARCEL 1 RSN 2025.4795  
& RSN 2025.4794



THE BASIS OF BEARINGS FOR THIS DESCRIPTION IS  
THE NORTHERLY LINE OF PARCEL 2 AS DESCRIBED  
IN THE LOT LINE GRANT DEED FOR LOT LINE  
ADJUSTMENT NO. 24-05 FILED FOR RECORD ON JUNE  
3, 2025, UNDER SERIAL NO. 2025.4795, SUTTER  
COUNTY RECORDS.

DRAWN BY: ZTE
DATE: 8/25/2025
SCALE: 1" = 60'
APPROVED BY: MM

ELECTRICAL EASEMENT  
PROJECT:  
CAREER TRAINING CENTER  
875 HARTER PARKWAY  
YUBA CITY, CA

**Robertson Erickson**  
Civil Engineers and Surveyors  
888 Manzanita Court, Suite 101  
Chico, CA 95926  
530-894-3500 894-8955 fax



## EXHIBIT "C"

### GRANT OF EASEMENT DISCLOSURE STATEMENT

This Disclosure Statement will assist you in evaluating the request for granting an easement to Pacific Gas and Electric Company (PG&E) to accommodate a utility service extension to PG&E's applicant. **Please read this disclosure carefully before signing the Grant of Easement.**

- You are under no obligation or threat of condemnation by PG&E to grant this easement.
- The granting of this easement is an accommodation to PG&E's applicant requesting the extension of PG&E utility facilities to the applicant's property or project. Because this easement is an accommodation for a service extension to a single customer or group of customers, PG&E is not authorized to purchase any such easement.
- By granting this easement to PG&E, the easement area may be used to serve additional customers in the area. Installation of any proposed facilities outside of this easement area will require an additional easement.
- Removal and/or pruning of trees or other vegetation on your property may be necessary for the installation of PG&E facilities. You have the option of having PG&E's contractors perform this work on your property, if available, or granting permission to PG&E's applicant or the applicant's contractor to perform this work. Additionally, in order to comply with California fire laws and safety orders, PG&E or its contractors will periodically perform vegetation maintenance activities on your property as provided for in this grant of easement in order to maintain proper clearances from energized electric lines or other facilities.
- The description of the easement location where PG&E utility facilities are to be installed across your property must be satisfactory to you.
- The California Public Utilities Commission has authorized PG&E's applicant to perform the installation of certain utility facilities for utility service. In addition to granting this easement to PG&E, your consent may be requested by the applicant, or applicant's contractor, to work on your property. Upon completion of the applicant's installation, the utility facilities will be inspected by PG&E. When the facility installation is determined to be acceptable the facilities will be conveyed to PG&E by its applicant.

By signing the Grant of Easement, you are acknowledging that you have read this disclosure and understand that you are voluntarily granting the easement to PG&E. Please return the signed and notarized Grant of Easement with this Disclosure Statement attached to PG&E. The duplicate copy of the Grant of Easement and this Disclosure Statement is for your records.

Attach to LD: 2115-03-10160

Area, Region or Location: 6

Land Service Office: Chico

Line of Business: Electric Distribution (43)

Business Doc Type: Easements

MTRSQ: 21.15.03.20.11

FERC License Number: N/A

PG&E Drawing Number: N/A

Plat No.: P2103

LD of Affected Documents: N/A

LD of Cross Referenced Documents: N/A

Type of interest: Electric Underground Easements (4), Utility Easements (86)

SBE Parcel: N/A

% Being Quitclaimed: N/A

Order or PM: 35484552

JCN: N/A

County: Sutter

Utility Notice Number: N/A

851 Approval Application No: N/A; Decision: N/A

Prepared By: SKBU

Checked By: RVML

Approved By: N/A

Revised by: N/A

Agenda Item No. 6.0

BOARD AGENDA ITEM: Adopt a Resolution of Intent to approve a resolution to convey the Easement Deed (LD# 2115-03-10160) to Pacific Gas and Electric Company at APN 063-010-147 at a Public Hearing on October 20, 2025 at 5:30 p.m..

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

X Action

Ron Sherrod

       Reports/Presentation

SUBMITTED BY:

       Information

Ron Sherrod

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

To approve a Resolution of Intent to approve a resolution to convey an Easement Deed to Pacific Gas and Electric Company for the purposes of installing and maintaining electrical and gas equipment and facilities on the site of the Sutter County Career Training and Conference Center, and schedule a Public Hearing on October 20, 2025 at 5:30 p.m. for the hearing approval of a Resolution to convey that Easement Deed.

**RESOLUTION OF INTENTION BY THE SUTTER COUNTY BOARD OF EDUCATION  
TO APPROVE AND AUTHORIZE THE GRANT OF AN EASEMENT TO PACIFIC GAS  
& ELECTRIC COMPANY (PG&E) FOR THE INSTALLATION AND MAINTENANCE  
OF ELECTRICAL AND GAS EQUIPMENT & FACILITIES  
RESOLUTION # \_\_\_\_\_**

**WHEREAS**, the Sutter County Board of Education (the “County Office”) is the owner of certain real property known to be located on Sutter County Assessor’s Parcel Number (APN) 063-010-0147, upon which the County Office is constructing the Sutter County Career Training and Conference Center (the “Project”); and

**WHEREAS**, in order to provide necessary utility service to the Project and the County Office’s property, Pacific Gas and Electric Company (“PG&E”) has requested the conveyance of Easement Deed LD# 2115-03-10159, attached hereto as *Exhibit A*, and incorporated herein by reference, for the installation, operation, maintenance, repair, replacement, and removal of underground and aboveground facilities, appurtenances, and associated equipment as PG&E deems necessary for the distribution of electronic energy, conveyance of gas, communication, and other public utility purposes; and

**WHEREAS**, the Sutter County Board of Education is authorized pursuant to California Education Code section 17556 to grant easements for rights-of-way to utility providers for the purpose of installing and maintaining utility facilities and equipment; and

**WHEREAS**, the Sutter County Board of Education intends to adopt a Resolution Approving and Authorizing the Grant of Easement Deed LD# 2115-03-10159 to PG&E following a public hearing thereon pursuant to California Education Code sections 17557, 17558, and 17559 ;

**NOW THEREFORE BE IT RESOLVED**, by the Sutter County Board of Education as follows:

1. The foregoing recitals are true and correct.
2. The Sutter County Board of Education hereby gives notice of its intent to approve the grant of an easement to PG&E over, under, and across portions of the County Office’s real property located at Sutter County APN 063-010-0147, which is legally described in the proposed Easement Deed attached hereto as *Exhibit A*.
3. The easement shall be for the purpose of excavating, constructing, reconstructing, installing, replacing (of initial or nay other sized), removing, maintaining, inspecting, and using County Office facilities, together with a right of way, within the easement area for underground and aboveground facilities, appurtenances, and associated equipment as PG&E deems necessary for the distribution of electronic energy, conveyance of gas, communication, and other public utility purposes, as is set forth more thoroughly in *Exhibit A* hereto.
4. A public hearing on the question of conveyance of the easement, and the approval and adoption of a Resolution to authorize the conveyance of the Easement Deed LD# 2115-03-10159 attached hereto as *Exhibit A*, will be heard on October 20, 2025 at

5:30 p.m. at The Sutter County Superintendent of Schools office located at 970 Klamath Lane, Yuba City, 95993.

5. Notice of the adoption of this Resolution shall be provided as required by California Education Code Section 17558.

**APPROVED, ADOPTED, AND SIGNED THIS 8th DAY OF OCTOBER, 2025.**

**Gill \_\_\_\_\_; Lachance \_\_\_\_\_; Pamma \_\_\_\_\_; Reid \_\_\_\_\_; and Singh \_\_\_\_\_.**

**AYES:** \_\_\_\_\_

**NOES:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

**ABSTAIN:** \_\_\_\_\_

**Signed:**

\_\_\_\_\_  
Kash Gill  
President of the Sutter County Board of Education  
Trustee Area 3

\_\_\_\_\_  
Victoria Lachance  
Vice President of the Sutter County Board of Education  
Trustee Area 5

\_\_\_\_\_  
Gurv Pamma  
Board Member  
Trustee Area 1

\_\_\_\_\_  
Mike Reid  
Board Member  
Trustee Area 2

\_\_\_\_\_  
Harjit Singh  
Board Member  
Trustee Area 4

*EXHIBIT A TO SUTTER COUNTY BOARD OF EDUCATION*

*RESOLUTION # \_\_\_\_\_*



Distribution Electric and Gas Easement Version 1.1 (Rev.09/25)  
**RECORDING REQUESTED BY AND RETURN TO:**

**PACIFIC GAS AND ELECTRIC COMPANY**  
**300 Lakeside Drive, Suite 210**  
**Oakland, CA 94612**  
**Attn: Land Rights Library**

Location: City/Uninc \_\_\_\_\_  
Recording Fee \$ \_\_\_\_\_  
Document Transfer Tax \$ \_\_\_\_\_

- This is a conveyance where the consideration and Value is less than \$100.00 (R&T 11911).
- Computed on Full Value of Property Conveyed, or
- Computed on Full Value Less Liens & Encumbrances Remaining at Time of Sale
- Exempt from the fee per GC 27388.1 (a) (2); This document is subject to Documentary Transfer Tax

\_\_\_\_\_  
Signature of declarant or agent determining tax

(SPACE ABOVE FOR RECORDER'S USE ONLY)

**LD# 2115-03-10159**

**EASEMENT DEED**

SUTTER COUNTY BOARD OF EDUCATION,

(“Grantor”), hereby grants to PACIFIC GAS AND ELECTRIC COMPANY, a California corporation (“Grantee”), the right from time to time to excavate for, construct, reconstruct, install, replace (of initial or any other size), remove, maintain, inspect and use facilities of the type hereinafter specified, together with a right of way therefor, within the easement area set forth below, and also ingress thereto and egress therefrom, over and across the lands of Grantor situated in City of Yuba City, County of Sutter, State of California, described as follows:

(APN 063-010-147)

The parcel of land described and designated PARCEL 2 in the Lot Line Grant Deed from Sutter County Board of Education to Sutter County Board of Education dated March 24, 2025 and recorded as Document No. 2025-0004795, Sutter County Records.

The facilities and easement area are described as follows:

Underground and aboveground facilities, appurtenances, and associated equipment, as Grantee deems necessary, for the distribution of electric energy, conveyance of gas, communication, and other public utility purposes, all to be located within the strip of land described as follows:

The strip of land described in EXHIBIT “A” and shown on EXHIBIT “B” attached hereto and made a part hereof.

Grantor further grants to Grantee the right, from time to time, to trim or to cut down, without Grantee paying compensation, any and all trees and brush now or hereafter within said easement area, and shall have the further right, from time to time, to trim and cut down trees and brush along each side of said easement area which now or hereafter in the opinion of Grantee may interfere with or be a hazard to

the facilities installed hereunder, or as Grantee deems necessary to comply with applicable state or federal regulations.

Grantor also grants to Grantee the right to use such portion of said lands contiguous to said easement area as may be reasonably necessary in connection with the excavation, construction, reconstruction, replacement, removal, maintenance and inspection of said facilities.

Grantor hereby covenants and agrees not to place or construct, nor allow a third party to place or construct, any building or other structure, or store flammable substances, or drill or operate any well, or construct any reservoir or other obstruction within said easement area, or diminish or substantially add to the ground level within said easement area, or construct any fences that will interfere with the maintenance and operation of said facilities.

Grantor further grants to Grantee the right to apportion to another public utility (as defined in Section 216 of the California Public Utilities Code) the right to construct, reconstruct, replace, remove, maintain, inspect, and use the communications facilities within said easement area including ingress thereto and egress therefrom.

Grantor acknowledges that they have read the "Grant of Easement Disclosure Statement", Exhibit "C", attached hereto and made a part hereof.

This document may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute one and the same instrument.

The provisions hereof shall inure to the benefit of and bind the successors and assigns of the respective parties hereto, and all covenants shall apply to and run with the land.

Dated: \_\_\_\_\_, \_\_\_\_\_.

SUTTER COUNTY BOARD OF  
EDUCATION,

By \_\_\_\_\_

By \_\_\_\_\_

<p>I hereby certify that a resolution was adopted on the ____ day of _____, 20____, by the _____ authorizing the foregoing grant of easement.</p> <p>By _____</p>
---

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of \_\_\_\_\_ )

On \_\_\_\_\_, before me, \_\_\_\_\_ Notary Public,  
Insert name  
personally appeared \_\_\_\_\_

\_\_\_\_\_ ,  
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

\_\_\_\_\_  
Signature of Notary Public

(Seal)

**CAPACITY CLAIMED BY SIGNER**

- Individual(s) signing for oneself/themselves
- Corporate Officer(s) of the above named corporation(s)
- Trustee(s) of the above named Trust(s)
- Partner(s) of the above named Partnership(s)
- Attorney(s)-in-Fact of the above named Principal(s)
- Other \_\_\_\_\_

**EXHIBIT "A"**  
**PG & E ELECTRICAL EASEMENT**

All that certain real property situate in the City of Yuba City, County of Sutter, State of California, described as follows:

Being a portion of Parcel 2 as described in the Lot Line Grant Deed for Lot Line Adjustment No. 24-05 filed for record on June 3<sup>rd</sup>, 2025, in the Office of the Sutter County Recorder under Serial No. 2025.4795, being more particularly described as follows;

Being an easement for utility purposes over, under and across the following described parcel;

**COMMENCING** at the Southwest corner of said Parcel 2, Thence on and along the Southerly line of said Parcel 2 South 89° 57' 45" East, 10.00 feet, to a point on the Easterly line of that certain 10.00-foot-wide Public Utility Easement as shown on Book 16 of Surveys, Page 246, Sutter County records, said point also being the **TRUE POINT OF BEGINNING** of the herein described easement;

Thence continuing along said Southerly line, South 89° 57' 45" East, 7.30 feet;

Thence leaving said Southerly line and parallel with the Westerly line of said Parcel 2 North 0° 02' 15" East, 24.73 feet;

Thence North 89° 57' 45" West, 7.30 feet to a point on the Easterly line of the aforementioned 10.00-foot-wide Public Utility Easement;

Thence on and along said Easterly line South 0° 02' 15" West, 24.73 feet more or less to the point of beginning;

Containing 180.5 Square Feet, more or less.

Subject to any easements of record.

See Exhibit "B" attached and being a part hereof.

Portion APN 063-010-147

The Basis of Bearings for this description is between found monuments on the South line of Lot 6 as shown on that Map entitled "River Valley Commercial Center", filed in Book 19 of Surveys, Page 100, Sutter County records, taken as N. 89° 57' 45" W.

Legal description prepared by:



Malcolm J. Macdonald, PLS


Date: 8/25/2025



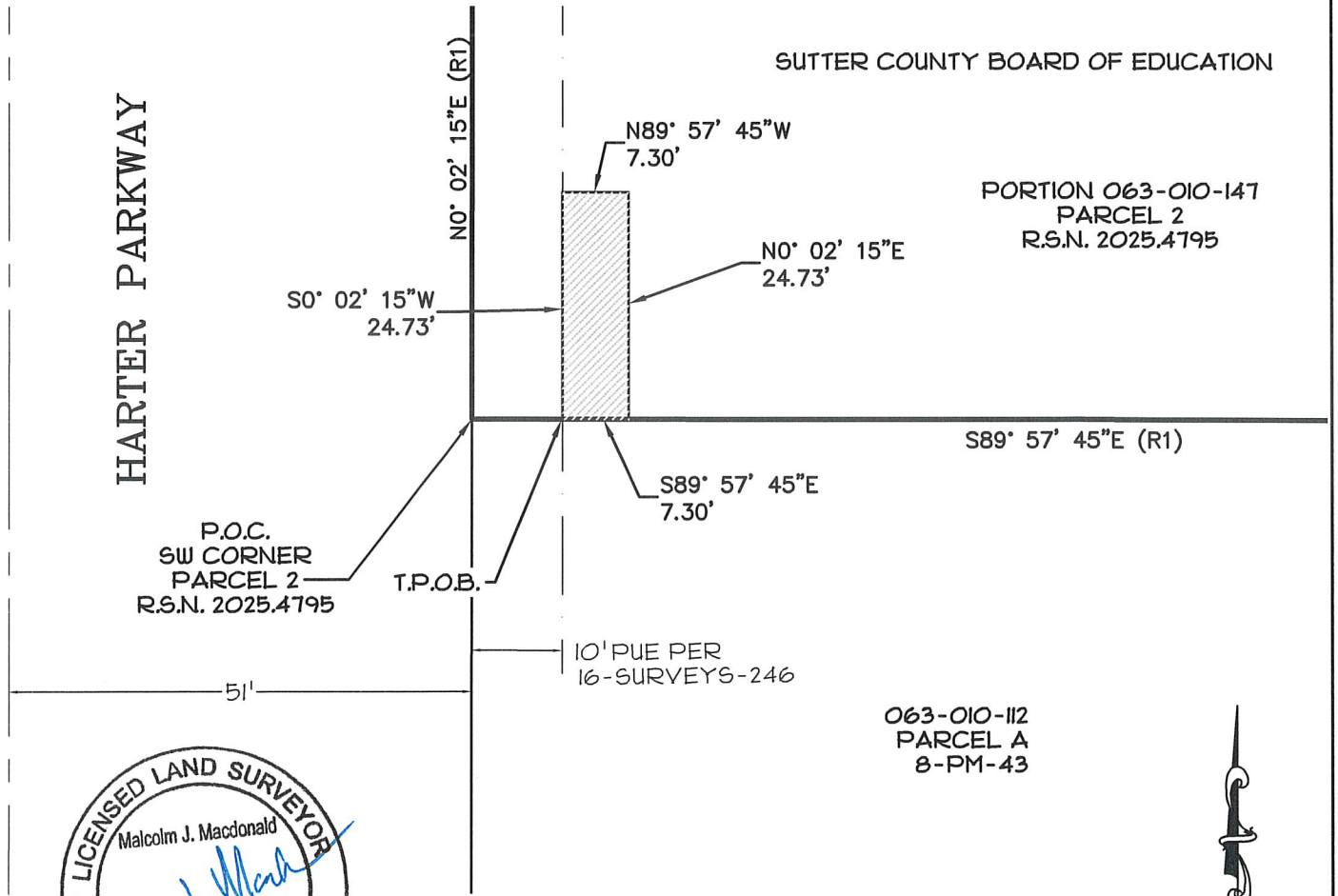
SECTION 20, T15N, R3E, MDM

# EXHIBIT "B" ELECTRICAL EASEMENT TO PG&E

T.P.O.B. POINT OF BEGINNING  
P.O.C. POINT OF COMMENCEMENT  
R.S.N. RECORDER SERIAL NUMBER

 NEW EASEMENT AREA  
180.5 SQUARE FEET +/-

(R1) RECORD DATA PER 19-SURVEYS-100



LICENSED LAND SURVEYOR  
Malcolm J. Macdonald  
*Malcolm J. Macdonald*  
PLS 8218  
STATE OF CALIFORNIA  
8/25/2025

BASIS OF BEARINGS IS BETWEEN FOUND MONUMENTS ON THE SOUTH LINE OF LOT 6 AS SHOWN ON THAT MAP ENTITLED "RIVER VALLEY COMMERCIAL CENTER", FILED IN BOOK 19 OF SURVEYS, PAGE 100, SUTTER COUNTY RECORDS, TAKEN AS N. 89°57' 45"W.

DRAWN BY: ZTE  
DATE: 8/25/2025  
SCALE: 1" = 20'  
APPROVED BY: MM

ELECTRICAL EASEMENT  
PROJECT:  
CAREER TRAINING CENTER  
875 HARTER PARKWAY  
YUBA CITY, CA

**Robertson Erickson**  
Civil Engineers and Surveyors  
888 Manzanita Court, Suite 101  
Chico, CA 95926  
530-894-3500 894-8955 fax

**Pacific Gas and Electric Company**



**EXHIBIT “C”**

**GRANT OF EASEMENT DISCLOSURE STATEMENT**

This Disclosure Statement will assist you in evaluating the request for granting an easement to Pacific Gas and Electric Company (PG&E) to accommodate a utility service extension to PG&E’s applicant. **Please read this disclosure carefully before signing the Grant of Easement.**

- You are under no obligation or threat of condemnation by PG&E to grant this easement.
- The granting of this easement is an accommodation to PG&E’s applicant requesting the extension of PG&E utility facilities to the applicant’s property or project. Because this easement is an accommodation for a service extension to a single customer or group of customers, PG&E is not authorized to purchase any such easement.
- By granting this easement to PG&E, the easement area may be used to serve additional customers in the area. Installation of any proposed facilities outside of this easement area will require an additional easement.
- Removal and/or pruning of trees or other vegetation on your property may be necessary for the installation of PG&E facilities. You have the option of having PG&E’s contractors perform this work on your property, if available, or granting permission to PG&E’s applicant or the applicant’s contractor to perform this work. Additionally, in order to comply with California fire laws and safety orders, PG&E or its contractors will periodically perform vegetation maintenance activities on your property as provided for in this grant of easement in order to maintain proper clearances from energized electric lines or other facilities.
- The description of the easement location where PG&E utility facilities are to be installed across your property must be satisfactory to you.
- The California Public Utilities Commission has authorized PG&E’s applicant to perform the installation of certain utility facilities for utility service. In addition to granting this easement to PG&E, your consent may be requested by the applicant, or applicant’s contractor, to work on your property. Upon completion of the applicant’s installation, the utility facilities will be inspected by PG&E. When the facility installation is determined to be acceptable the facilities will be conveyed to PG&E by its applicant.

By signing the Grant of Easement, you are acknowledging that you have read this disclosure and understand that you are voluntarily granting the easement to PG&E. Please return the signed and notarized Grant of Easement with this Disclosure Statement attached to PG&E. The duplicate copy of the Grant of Easement and this Disclosure Statement is for your records.

Attach to LD: 2115-03-10159

Area, Region or Location: 6

Land Service Office: Chico

Line of Business: Electric Distribution (43) Business Doc Type: Easements

MTRSQ: 21.15.03.20.11

FERC License Number: N/A

PG&E Drawing Number: N/A

Plat No.: P2103

LD of Affected Documents: N/A

LD of Cross Referenced Documents: N/A

Type of interest: Electric Underground Easements (4), Utility Easement (86)

SBE Parcel: N/A

% Being Quitclaimed: N/A

Order or PM: 35484552

JCN: N/A

County: Sutter

Utility Notice Number: N/A

851 Approval Application No: N/A; Decision: N/A Prepared By: SKBU

Checked By: RVML

Approved By: N/A

Revised by: N/A

# Unapproved Minutes

---

## SUTTER COUNTY BOARD OF EDUCATION

### Regular Meeting

Wednesday, Sept 10, 2025 - 5:30 p.m.

1.0 **Board President, Kash Gill called the meeting to order at 5:30 p.m.**

2.0 **Board President, Kash Gill led the Pledge of Allegiance**

3.0 **Roll Call of Members:**

Kash Gill, Trustee Area 3, President- Present

Victoria Lachance, Trustee Area 5, Vice President- Absent

Gurv Pamma, Trustee Area 1, Member-Present

Mike Reid, Trustee Area 2, Member- Present

Harjit Singh, Trustee Area 4, Member- Present

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

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. *The California Government Code, Section 54954.3(a) states, ".....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.*

5.0 Minutes of August 13, 2025, Regular Meeting of the Sutter County Board of Education are presented for approval

A motion was made to approve the August 13,2025.

Motion: Reid                      Seconded: Pamma

Action: Motion Carried

Ayes: 3 (Pamma, Reid, Gill)      Noes: 0

Absent: 2 (Lachance, Singh)    Abstain:0

6.0 **Investment Report**

The Investment Statement as of July 31, 2025 from the Country Treasure was presented by Assistant Superintendent, Ron Sherrod. There was a slight increase, but nothing more.

7.0 **Business Services Report**

The monthly financial report for August will was reviewed by Director, Nicolaas Hoogeveen. There were some adjustments with SPED staffing, moving cost into contracted positions.







Technology Services

# Introduction



## OUR MISSION

To support our students, staff, and the community in the appropriate use of technology as we learn, teach, and grow as part of a 21st-century global community.

- Provide and maintain a secure, reliable high-speed network to access and store data
- Provide prompt, professional support and service to all users
- Continuously improve our knowledge, our systems, and our services through training, collaboration, and feedback
- Identify and respond to changing needs of the county programs and districts through fiscally responsible innovation and collaboration

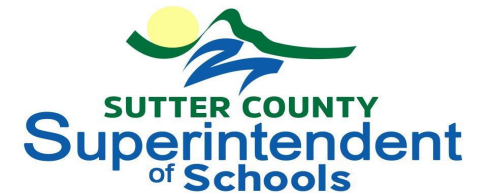
# Who We Are



**Danny Menendez**  
**Technology Coordinator II**



**Chris Osborne**  
**Technology Services Director**



**Chris Archuleta**  
**Network Manager**



**Maria Carbajal**  
**Student Information  
Systems Manager**



**Brandi Burnsed**  
**Technology Support  
Specialist**



**Chase Flores**  
**Technology Support  
Specialist II**



**Jose Gaxiola**  
**Technology Support  
Specialist**



# Technology Services Organization Chart



Joe Hendrix  
Deputy Superintendent



Contact Information:  
530-822-2962  
chriso@sutter.k12.ca.us



Chris Osborne  
Director



Danny Menendez  
Coordinator II



Chris Archuleta  
Network Manager



Maria Carbajal  
Student Information  
Systems Manager



Chase Flores  
Tech Support  
Specialist II

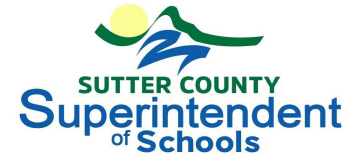


Jose Gaxiola  
Tech Support  
Specialist



Brandi Burnsed  
Tech Support  
Specialist

# What We Do



The Technology Services Department serves in the following roles.

- Support network connectivity for SCSOS and LEAs as a node site for K12HSN.
- Ensure secure network operations, application access, and connectivity for all SCSOS programs.
- Provide support for Frontline CA ERP, including payroll and accounts payable processing for all districts.
- Manage local and state-level student data systems (Aeries, CALPADS, Civil Rights Data Collection).
- Deliver desktop and application support for students, staff, and programs across SCSOS and directly supported districts (PCs, Chromebooks, iPads, office applications, etc.).
- Partner with district technology staff to provide support in all of the above areas.

# Who We Serve



- SCSOS Staff and Students
- Sutter County Local Educational Agencies
- Partners with seven districts and one charter school to improve their access to software and subscriptions
- Direct tech support to three districts

# Key Results from Last Year



- Migrated all SCSOS staff to the cloud for email and Microsoft services, completing the upgrade from Office 2016 to Microsoft 365.
- Modernized network infrastructure at the Klamath offices and FRA/PCA sites.
- Guided districts through E-rate funding processes, including a successful network upgrade for Browns and support for Meridian's RFP to improve infrastructure.
- Delivered accurate and timely CALPADS and Civil Rights Data submissions, consistently meeting or exceeding deadlines.
- Digitized the Personnel Action Form (PAF) process, converting from paper-based workflows to a fully automated digital system.



# Goals and Objectives – Current Year



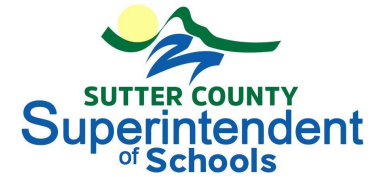
- Migrate email services from Exchange on-premises to Exchange Online for our districts.
- Improve access to organization resources and communications
- Streamline and modernize operations/workflows
- Bring the new SCCTC building online, relocating staff and equipment smoothly and integrating systems into our existing technology environment.

# Contact



- Technology Services Department Email  
[helpdesk@sutter.k12.ca.us](mailto:helpdesk@sutter.k12.ca.us)
- Chris Osborne - Technology Services Director  
[chriso@sutter.k12.ca.us](mailto:chriso@sutter.k12.ca.us)
- Danny Menendez - Technology Services Coordinator II  
[dannym@sutter.k12.ca.us](mailto:dannym@sutter.k12.ca.us)
- Maria Carbajal - Student Information Systems Manager  
[mariac@sutter.k12.ca.us](mailto:mariac@sutter.k12.ca.us)
- Chris Archuleta - Network Manager  
[carchuleta@sutter.k12.ca.us](mailto:carchuleta@sutter.k12.ca.us)
- Brandi Burnsed - Technology Support Specialist  
[brandib@sutter.k12.ca.us](mailto:brandib@sutter.k12.ca.us)
- Chase Flores - Technology Support Specialist II  
[chasef@sutter.k12.ca.us](mailto:chasef@sutter.k12.ca.us)
- Jose Gaxiola - Technology Support Specialist  
[joseg@sutter.k12.ca.us](mailto:joseg@sutter.k12.ca.us)

# Q & A



Any Questions?

Thank you for your time.

BOARD AGENDA ITEM: 2024/25 Unaudited Actuals Financial Report

BOARD MEETING DATE: October 08, 2025

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Nicolaas Hoogeveen

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

2024/25 Fiscal year end closing is reported to the state in the Unaudited Actuals Financial Report

Sutter County Superintendent of Schools

2024/2025  
UNAUDITED ACTUALS REPORT

Presented to the Board  
Wednesday, October 08, 2025



SUTTER COUNTY  
SUPERINTENDENT OF SCHOOLS

2024-2025  
UNAUDITED ACTUALS REPORT

OCTOBER 08, 2025



# Mission Statement

**“Service for Success”**

Students~Staff~Community



**SUTTER COUNTY BOARD OF EDUCATION**

Gurv Pamma	Trustee Area 1	2028
Mike Reid	Trustee Area 2	2028
Kash Gill	Trustee Area 3	2026
Harjit Singh	Trustee Area 4	2026
Victoria Lachance	Trustee Area 5	2028
Tom Reusser	Ex Officio Secretary	2026



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CERTIFICATION



**Unaudited Actuals**  
**FINANCIAL REPORTS**  
**2024-25 Unaudited Actuals**  
**Summary of Unaudited Actual Data Submission**

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2026-27 apportionment may be reduced by the lesser of the following two percentages:	
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$23,820.26
	Adjusted Appropriations Limit	\$1,805,534.18
	Appropriations Subject to Limit	\$1,805,534.18
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7907 and EC 1629.	
ICR	Preliminary Proposed Indirect Cost Rate	8.96%
	Fixed-with-carry-forward indirect cost rate for use in 2026-27 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2024-25 UNAUDITED ACTUAL FINANCIAL REPORT. This report is hereby prepared and filed by the County Superintendent of Schools pursuant to Education Code sections 41010 and 1628.

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: \_\_\_\_\_

Title: \_\_\_\_\_

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

Nicolaas Hoogveen \_\_\_\_\_

Name

Director of Business Services \_\_\_\_\_

Title

530-822-2915 \_\_\_\_\_

Telephone

Nicolaash@sutter.k12.ca.us \_\_\_\_\_

E-mail Address

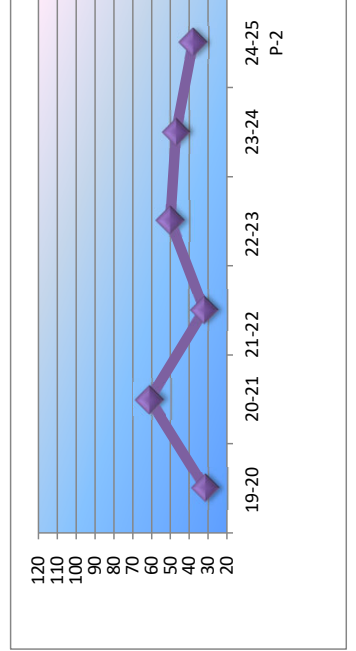
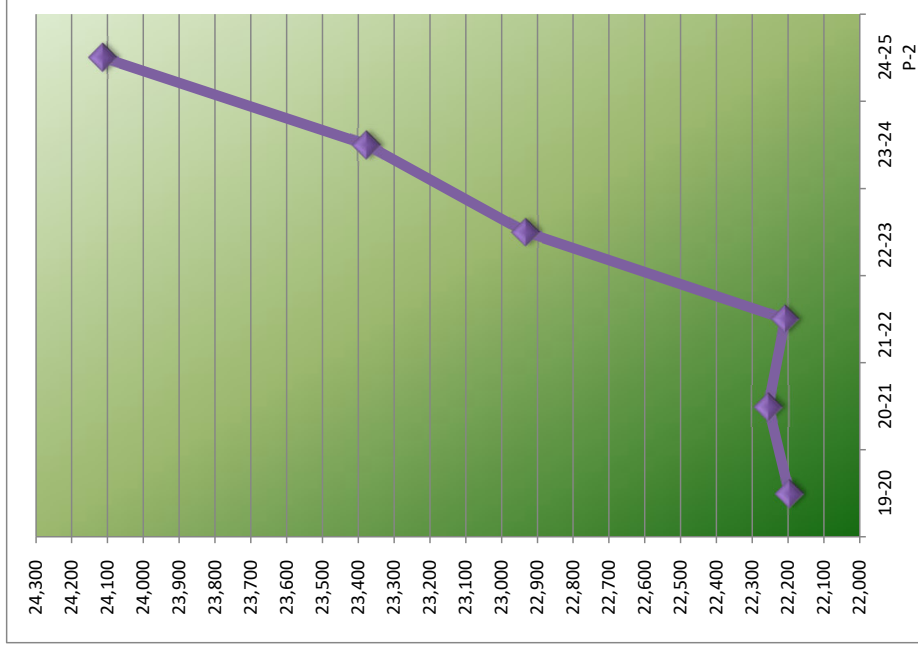
## AVERAGE DAILY ATTENDANCE



**2024-25 Unaudited Actuals  
Average Daily Attendance**

	19-20	20-21	21-22	22-23	23-24	24-25
<b><u>Districts</u></b>						
Brittan	429	429	398	430	463	499
Browns	135	135	118	116	130	144
East Nicolaus	295	296	280	289	278	287
Franklin	473	473	447	461	482	482
Live Oak Unified	1,803	1,804	1,725	1,841	1,912	1,948
Marcum Illinois	175	175	174	182	174	171
So. Sutter Charter	2,105	2,105	2,446	2,262	2,455	2,626
Meridian	54	59	67	68	63	78
CA Virtual Academy	985	985	1,445	1,382	1,456	1,633
California Prep Sutter K-7	-	-	-	-	-	-
California Prep Sutter 8-12	-	-	-	-	-	-
Nuestro	178	178	171	173	158	167
Sutter Peak Charter Academy	578	578	531	606	634	710
Pleasant Grove	161	162	155	138	149	152
Sutter Union High	774	774	748	746	738	706
Winship-Robbins	114	114	106	98	94	105
Feather River Charter School	1,092	1,092	1,792	2,353	2,527	2,730
Winship Community Charter	107	107	265	-	-	-
Yuba City Unified	11,633	11,633	10,249	10,673	10,545	10,512
AEROSTEM Charter	94	132	138	117	95	108
Twin River Charter	446	451	438	457	482	498
Yuba City Charter	274	274	261	264	255	253
<b><u>County Operated</u></b>						
Special Education	291	299	255	277	287	302
	22,196	22,256	22,208	22,933	23,377	24,113

<b><u>County Office</u></b>						
Comm. School Probation	31	45	26	35	25	19
Pathways Charter Academy	-	16	6	15	22	19
Comm. School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	31	61	32	50	47	38



Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	18.93	18.93	23.71	24.74	24.74	24.74
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>18.93</b>	<b>18.93</b>	<b>23.71</b>	<b>24.74</b>	<b>24.74</b>	<b>24.74</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	302.47	302.47	308.19	302.47	302.47	302.47
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>302.47</b>	<b>302.47</b>	<b>308.19</b>	<b>302.47</b>	<b>302.47</b>	<b>302.47</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>321.40</b>	<b>321.40</b>	<b>331.90</b>	<b>327.21</b>	<b>327.21</b>	<b>327.21</b>
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>	<b>24,112.81</b>	<b>24,112.81</b>	<b>24,201.12</b>	<b>24,265.94</b>	<b>24,265.94</b>	<b>24,265.94</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2024-25 Unaudited Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	18.58	18.58	18.58	37.40	37.40	37.40
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	18.58	18.58	18.58	37.40	37.40	37.40
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	18.58	18.58	18.58	37.40	37.40	37.40
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	18.58	18.58	18.58	37.40	37.40	37.40



SUMMARY OF FUNDS



**Summary Report of Revenues, Expenditures and Changes in Fund Balance  
(Unrestricted and Restricted Combined)  
2024-25 Unaudited Actuals**

Description	Account Codes	Estimated	Unaudited	Budget	Difference (Col B-A) (D)	2024-25 Actuals Compared to Budget
		Actuals 2024-25 (A)	Actuals 2024-25 (B)	Development 2025-26 (C)		
<b>A. Revenues</b>						
1. Local Control Funding Formula	8010-8099	\$ 11,508,554	11,543,107	12,099,350	34,553	0.3%
2. Federal Revenues	8100-8299	\$ 4,511,846	4,288,837	4,489,293	(223,009)	-5.2%
3. Other State Revenues	8300-8599	\$ 13,673,100	14,001,475	13,550,404	328,375	2.3%
4. Other local Revenues	8600-8799	\$ 31,863,478	33,530,094	21,802,094	1,666,616	5.0%
<b>5. TOTAL REVENUES</b>		<b>\$ 61,556,978</b>	<b>\$ 63,363,513</b>	<b>\$ 51,941,141</b>	<b>1,806,535</b>	<b>2.9%</b>
<b>B. Expenditures</b>						
1. Certificated Salaries	1000-1999	11,088,010	11,055,826	11,357,105	(32,184)	-0.3%
2. Classified Salaries	2000-2999	13,866,305	13,453,232	14,324,610	(413,073)	-3.1%
3. Employee Benefits	3000-3999	11,440,229	11,347,292	12,138,181	(92,937)	-0.8%
4. Books and Supplies	4000-4999	1,524,531	958,571	1,260,846	(565,960)	-59.0%
5. Services, Other Operation	5000-5999	10,118,743	8,789,469	9,440,690	(1,329,274)	-15.1%
6. Capital Outlay	6000-6999	400,150	324,681	273,478	(75,469)	-23.2%
7. Other Outgo	7100-7299	2,562,818	2,603,482	2,771,989	40,664	1.6%
8. Direct Support/Indirect	7300-7399	(119,078)	(104,912)	(125,714)	14,166	-13.5%
9. Debt Services	7400-7499	-	-	-	-	0.0%
<b>10. TOTAL EXPENDITURES</b>		<b>\$ 50,881,708</b>	<b>\$ 48,427,640</b>	<b>\$ 51,441,185</b>	<b>(2,454,068)</b>	<b>-5.1%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)</b>						
		\$ 10,675,270	\$ 14,935,873	\$ 499,956	\$ 4,260,603	28.5%
<b>D. Other Financing Sources/Uses</b>						
1. Transfers In	8910-8979	\$ 64,468	\$ 43,769	34,000	(20,699)	-47.3%
2. Transfer Out	7610-7629	1,762,797	1,404,915	1,950,036	(357,882)	-25.5%
3. Contributions	8980-8999	-	-	-	-	0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (1,698,329)</b>	<b>\$ (1,361,147)</b>	<b>\$ (1,916,036)</b>	<b>337,182</b>	<b>-24.8%</b>
<b>E. Net Change to Fund Balance</b>						
		\$ 8,976,941	\$ 13,574,727	\$ (1,416,080)		
<b>F. Fund Balance (Fund 01 only)</b>						
1. Beginning Balance		\$ 24,006,681	\$ 24,006,682	\$ 37,581,409	\$ 1	
2. Adjustments/Restatements			\$ -		\$ -	
<b>Ending Balance</b>		<b>32,983,622</b>	<b>37,581,409</b>	<b>36,165,329</b>	<b>\$ 4,597,787</b>	<b>12.2%</b>
<b>G. Components of Ending Fund Balance</b>						
Revolving Cash	9711	\$ 10,500	\$ 10,509	\$ 10,500		
Prepaid Items	9713	\$ -	\$ 786,428	\$ -		
Restricted	9740-9760	\$ 18,202,899	\$ 20,795,941	\$ 18,131,376		
Assigned	9780	\$ 12,137,998	\$ 13,496,902	\$ 15,525,475		
Res Economic Uncertainties	9789	\$ 2,632,255	\$ 2,491,628	\$ 2,669,561		
Unassigned/Unappropriated	9790	\$ -	\$ -	\$ (171,583)		

**2024-25  
Unaudited Actuals  
General Fund Actuals by Department**

		Alternative										Total in Fund 01					
		County Admin.	Special Education	One Stop	ES	ROP	Education	FCA	SELPA	MAA							
<b>Beginning Balance</b>																	
Prior Year Ending Bal.	9791	10,106,684.41	1,522,690.22	87,878.79	4,444,459.84	6,892.55	576,160.25	134,033.61	6,010,863.08	1,117,019.19	-	-	24,006,681.94				
Beginning Balance Adjustments	9795	-	-	-	-	-	-	-	-	-	-	-	-				
<b>Total Beginning Balance</b>		<b>10,106,684.41</b>	<b>1,522,690.22</b>	<b>87,878.79</b>	<b>4,444,459.84</b>	<b>6,892.55</b>	<b>576,160.25</b>	<b>134,033.61</b>	<b>6,010,863.08</b>	<b>1,117,019.19</b>	<b>-</b>	<b>-</b>	<b>24,006,681.94</b>				
<b>Income</b>																	
LCFF	8010-8099	9,461,291.24	-	-	740,450.99	-	202,753.00	296,685.00	841,927.00	-	-	-	11,543,107.23				
Federal Revenues	8100-8299	-	104,862.32	3,144,433.74	166,355.67	-	272,417.86	-	600,767.68	-	-	-	4,288,837.27				
State Revenues	8300-8599	935,696.90	551,205.58	146,955.00	689,361.78	1,339,753.35	82,103.71	(64,713.70)	10,321,112.00	-	-	-	14,001,474.62				
Local Revenues	8600-8799	1,556,716.55	2,015,141.69	1,784,786.90	7,493,515.59	80,601.01	60,534.00	35,178.00	19,402,346.98	1,101,273.64	-	-	33,530,094.36				
<b>Total Income</b>		<b>11,953,704.69</b>	<b>2,671,209.59</b>	<b>5,076,175.64</b>	<b>9,089,684.03</b>	<b>1,420,354.36</b>	<b>617,808.57</b>	<b>267,149.30</b>	<b>31,166,153.66</b>	<b>1,101,273.64</b>	<b>-</b>	<b>-</b>	<b>63,363,513.48</b>				
<b>Expenditures</b>																	
Salaries & Benefits	1000-3999	7,746,453.86	16,687,226.99	3,371,984.04	5,016,943.50	942,626.88	946,872.31	254,359.38	546,000.43	323,882.57	-	-	35,856,349.96				
Books and Supplies	4000-4999	179,401.45	200,744.41	235,696.08	212,117.11	102,914.44	21,563.52	3,342.12	1,334.98	1,456.97	-	-	958,571.08				
Services	5000-5999	405,382.45	4,065,786.34	1,086,545.20	1,598,512.51	503,116.63	454,046.20	115,916.75	378,868.85	181,294.07	-	-	8,789,469.00				
Capital Outlay	6000-6599	202,386.18	11,142.23	30,467.63	80,684.76	-	-	-	-	-	-	-	324,680.80				
Other Outgo	7100-7499	(2,713,929.29)	1,496,677.01	492,943.43	782,321.52	244,730.41	192,992.34	48,860.70	1,885,476.24	68,496.86	-	-	2,498,569.22				
<b>Total Expenditures</b>		<b>5,819,694.65</b>	<b>22,461,576.98</b>	<b>5,217,636.38</b>	<b>7,690,579.40</b>	<b>1,793,388.36</b>	<b>1,635,474.37</b>	<b>422,478.95</b>	<b>2,811,680.50</b>	<b>575,130.47</b>	<b>-</b>	<b>-</b>	<b>48,427,640.06</b>				
<b>Transfers</b>																	
Transfers In	8910-8929	14,781.20	-	28,987.61	-	-	-	-	-	-	-	-	43,768.81				
Transfers Out	7610-7629	1,079,137.52	9,956.43	1,696.21	314,125.20	-	-	-	-	-	-	-	1,404,915.36				
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-				
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-				
Contributions	8980-8999	(2,523,201.97)	19,714,681.73	215,861.93	716,714.30	695,939.34	762,452.70	46,148.60	(19,628,596.63)	-	-	-	0.00				
<b>Total Transfers</b>		<b>(3,587,558.29)</b>	<b>19,704,725.30</b>	<b>243,153.33</b>	<b>402,589.10</b>	<b>695,939.34</b>	<b>762,452.70</b>	<b>46,148.60</b>	<b>(19,628,596.63)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,361,146.55)</b>				
<b>Net Inc./Dec. in Fund Balance</b>		<b>2,546,451.75</b>	<b>(85,642.09)</b>	<b>101,692.59</b>	<b>1,801,693.73</b>	<b>322,905.34</b>	<b>(255,213.10)</b>	<b>(109,181.05)</b>	<b>8,725,876.53</b>	<b>526,143.17</b>	<b>-</b>	<b>-</b>	<b>13,574,726.87</b>				
<b>Ending Fund Balance</b>		<b>12,653,136.16</b>	<b>1,437,048.13</b>	<b>189,571.38</b>	<b>6,246,153.57</b>	<b>329,797.89</b>	<b>320,947.15</b>	<b>24,852.56</b>	<b>14,736,739.61</b>	<b>1,643,162.36</b>	<b>-</b>	<b>-</b>	<b>37,581,408.81</b>				
<b>Components of End. Fund Bal.</b>																	
Revolving Cash & Nonspendable EFB	9711	9,500.00	-	300.00	200.00	509.40	-	-	-	-	-	-	10,509.40				
Prepaid Items	9713	786,428.31	-	-	-	-	-	-	-	-	-	-	786,428.31				
Restricted Balances	9740	39,824.86	1,049,452.40	145,697.86	4,163,120.35	315,306.17	320,947.15	24,852.56	14,736,739.61	-	-	-	20,795,940.96				
Other Designations	9780	9,325,755.22	387,595.73	43,573.52	2,082,833.22	13,982.32	(0.00)	(0.00)	-	1,643,162.36	-	-	13,496,902.37				
Reserve for Economic Uncert.5%	9789	2,491,627.77	-	-	-	-	-	-	-	-	-	-	2,491,627.77				
<b>Unappropriated Fund Bal.</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00</b>				

Please note, figures are rounded

Unaudited Actuals  
2024-25 Unaudited Actuals  
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				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(366,984.07)	0.00	(104,912.35)				
Other Sources/Uses Detail					43,768.81	1,404,915.36		
Fund Reconciliation							126,346.96	870,730.38
08 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							0.00	0.00
09 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							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							3,837.00	104,870.00
11 ADULT EDUCATION FUND								
Expenditure Detail	128,054.54	0.00	87,053.47	0.00				
Other Sources/Uses Detail					215,638.86	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	2,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	2,000.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	15,858.88	0.00				
Other Sources/Uses Detail					309,929.98	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Unaudited Actuals  
2024-25 Unaudited Actuals  
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				
Expenditure Detail								
Other Sources/Uses Detail					19,512.08	43,768.81		
Fund Reconciliation							5,359.44	14,781.20
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							3,862,515.57	3,761,640.07
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals  
2024-25 Unaudited Actuals  
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				
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	238,929.53	0.00						
Other Sources/Uses Detail					759,834.44	0.00		
Fund Reconciliation							760,658.44	4,695.76
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>366,984.07</b>	<b>(366,984.07)</b>	<b>104,912.35</b>	<b>(104,912.35)</b>	<b>1,448,684.17</b>	<b>1,448,684.17</b>	<b>4,758,717.41</b>	<b>4,758,717.41</b>

LOTTERY REPORT



## 2024-2025 UNAUDITED ACTUAL - LOTTERY

	23-24 Ending	24-25 Revenue	24-25 Expense	Net change	24-25 Ending
Sp Ed Unrestricted	-	59,058.97	52,891.00	6,167.97	<b>6,167.97</b>
Sp Ed Restricted	135,694.45	28,205.43	31,031.51	(2,826.08)	<b>132,868.37</b>
One Stop Unrestricted	34,986.13	-	25,576.12	(25,576.12)	<b>9,410.01</b>
One Stop Restricted	-	-	-	-	-
Alt Ed Unrestricted	-	5,590.12	5,590.12	-	-
Alt Ed Restricted	-	2,703.59	2,703.59	-	-
PCA Unrestricted	-	2,255.08	2,255.08	-	-
PCA Restricted	-	1,083.22	1,083.22	-	-
Total Unrestricted	34,986.13	66,904.17	86,312.32	(19,408.15)	<b>15,577.98</b>
Total Restricted	135,694.45	31,992.24	34,818.32	(2,826.08)	<b>132,868.37</b>
Total Lottery	170,680.58	98,896.41	121,130.64	(22,234.23)	<b>148,446.35</b>

## 2025-26 ESTIMATED BUDGET - LOTTERY

	24-25 Ending	25-26 Revenue	25-26 Expense	Net change	Est. End. 25-26
Sp Ed Unrestricted	6,167.97	53,600.00	53,600.00	-	<b>6,167.97</b>
Sp Ed Restricted	132,868.37	21,744.00	21,744.00	-	<b>132,868.37</b>
One Stop Unrestricted	9,410.01	-	-	-	<b>9,410.01</b>
One Stop Restricted	-	-	-	-	-
Alt Ed Unrestricted	-	4,927.00	4,927.00	-	-
Alt Ed Restricted	-	2,105.00	2,105.00	-	-
PCA Unrestricted	-	3,548.00	3,548.00	-	-
PCA Restricted	-	1,690.00	1,690.00	-	-
Total Unrestricted	15,577.98	62,075.00	62,075.00	-	<b>15,577.98</b>
Total Restricted	132,868.37	25,539.00	25,539.00	-	<b>132,868.37</b>
Total Lottery	148,446.35	87,614.00	87,614.00	-	<b>148,446.35</b>



Unaudited Actuals  
2024-25 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	34,986.13		135,694.45	170,680.58
2. State Lottery Revenue	8560	66,904.17		31,992.24	98,896.41
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Proceeds from SBITAs	8974	0.00		0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
7. Total Available (Sum Lines A1 through A6)		101,890.30	0.00	167,686.69	269,576.99
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	16,285.89		0.00	16,285.89
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	3,790.20		0.00	3,790.20
4. Books and Supplies	4000-4999	40,474.19		31,901.17	72,375.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	25,762.04			25,762.04
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			2,917.15	2,917.15
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		86,312.32	0.00	34,818.32	121,130.64
<b>C. ENDING BALANCE (Must equal Line A7 minus Line B12)</b>	979Z	15,577.98	0.00	132,868.37	148,446.35
<b>D. COMMENTS:</b>					
Portion of the Edgenuity Core Curriculum was paid from restricted lottery.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

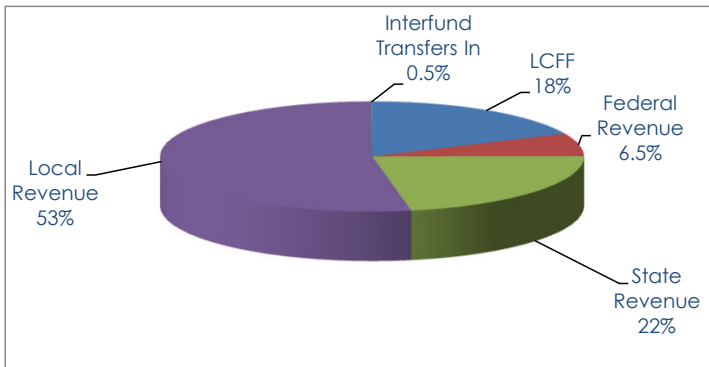
\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

COUNTY SCHOOL SERVICE FUND



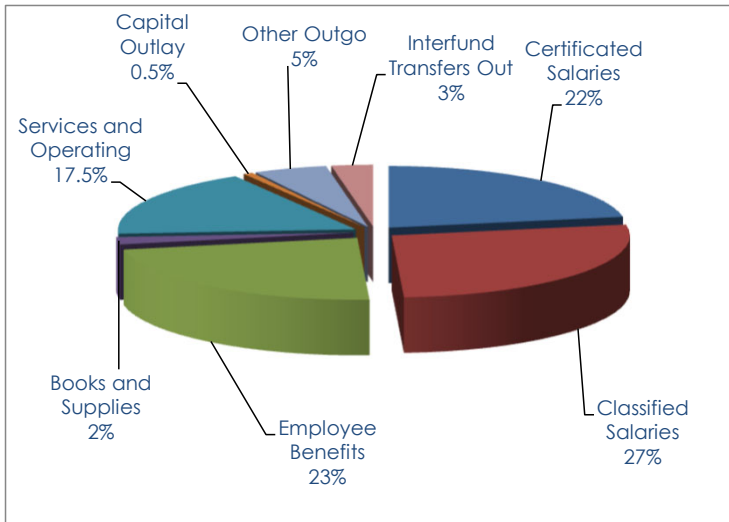
**Sutter County Superintendent of Schools  
2024-2025**

**General Fund Revenue**



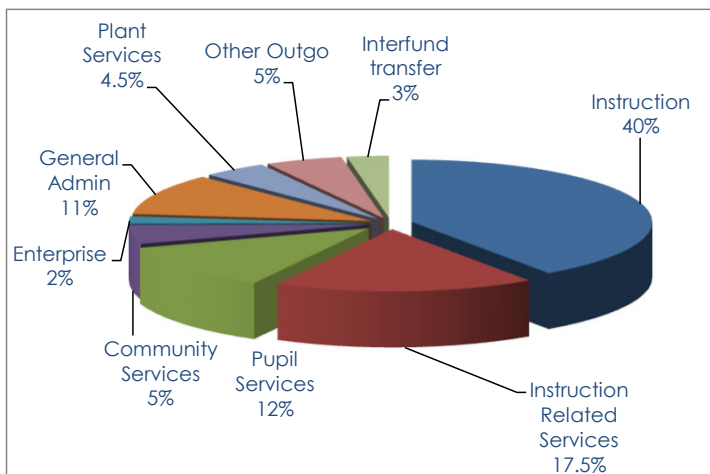
LCFF	11,543,107
Federal Revenue	4,288,837
State Revenue	14,001,475
Local Revenue	33,530,094
Interfund Transfers In	43,769
	<u>\$ 63,407,282</u>

**General Fund Expenditures**



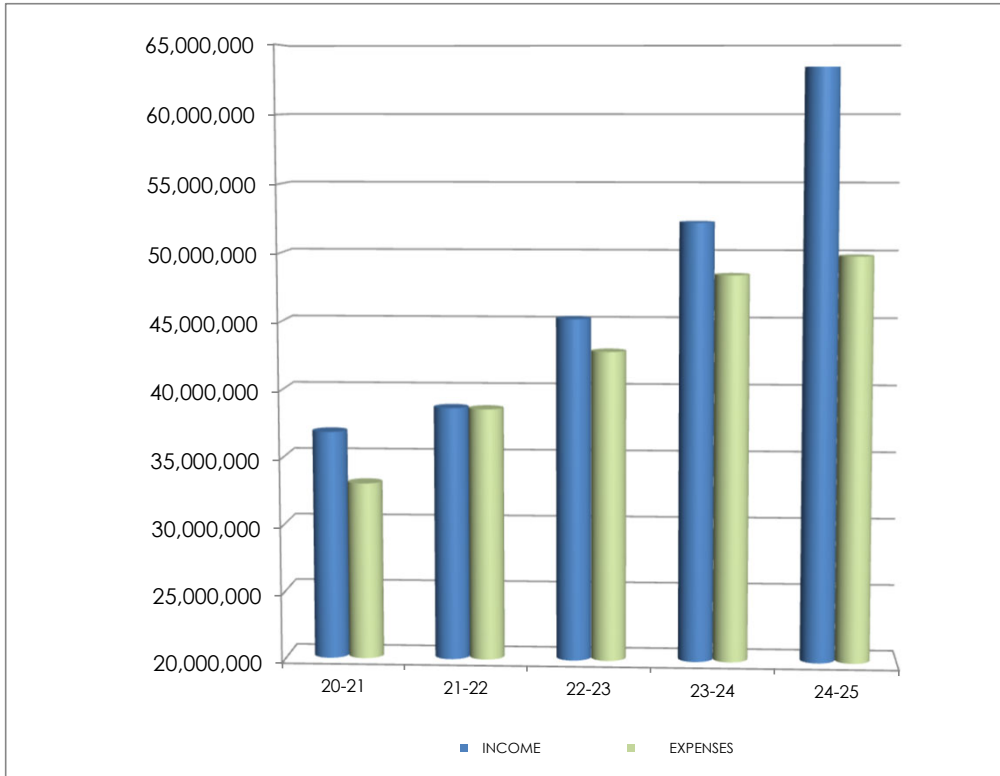
Certificated Salaries	11,055,826
Classified Salaries	13,453,232
Employee Benefits	11,347,292
Books and Supplies	958,571
Services and Operating	8,789,469
Capital Outlay	324,681
Other Outgo	2,498,569
Interfund Transfers Out	1,404,915
	<u>\$ 49,832,555</u>

**General Fund Expenditures by Function**

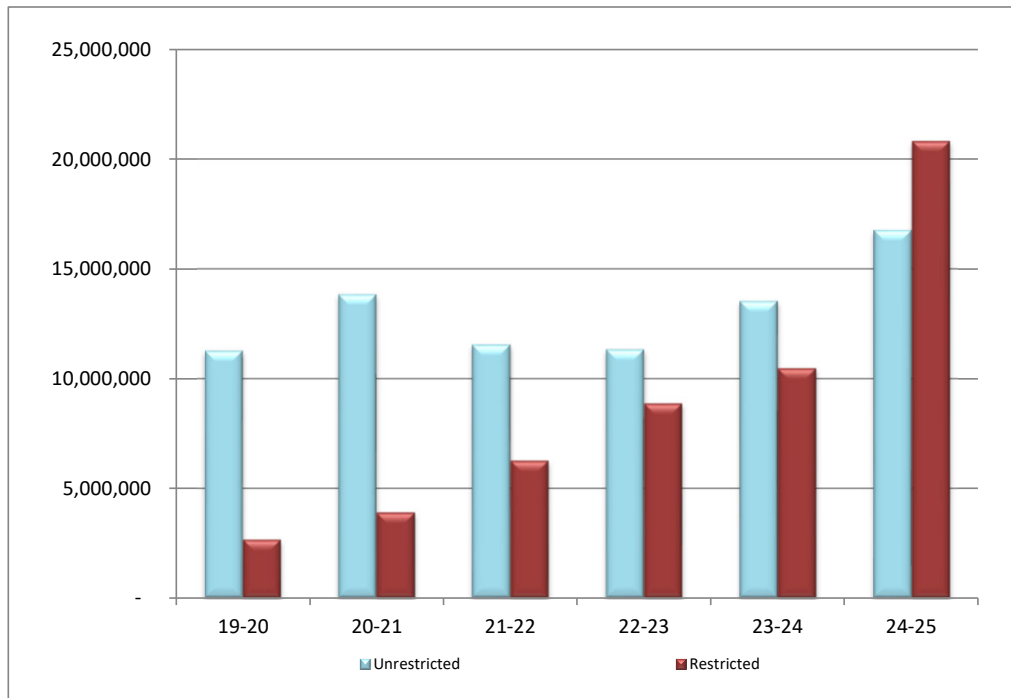


Instruction	20,123,777
Instruction Related Services	8,721,545
Pupil Services	5,998,935
Community Services	2,457,986
Enterprise	966,268
General Administration	5,377,159
Plant Services	2,178,489
Other Outgo	2,603,481
Interfund Transfers Out	1,404,915
	<u>\$ 49,832,555</u>

**2024-2025  
UNAUDITED ACTUALS  
GENERAL FUND  
Income and Expenses**



**General Fund Balance**



# Net Change in Fund Balance by Department As of 06/30/2025

	2024-25 Beginning Balance	TF-9795 Beginning Balance Adjustment	2024-25 Revenue	2024-25 Expenditures	2024-25 Ending Balance	2024-25 Net Change
<b>Unrestricted</b>						
COE	10,042,290.04	22,937.17	8,197,418.45	5,668,023.63	12,594,622.03	2,529,394.82
Special Ed.	521,010.92	-	42,681.41	176,096.60	387,595.73	(133,415.19)
One Stop	74,327.76	-	47,471.68	77,925.92	43,873.52	(30,454.24)
ES CIA	1,759,219.71	-	840,021.12	516,321.61	2,082,919.22	323,699.51
ES SSO	114.00	-	81,651.28	81,651.28	114.00	-
ES Shady Creek	-	-	1,708,659.31	1,708,659.31	-	-
ES TCIP	-	-	722,440.35	722,440.35	-	-
ROP	4,819.50	-	776,540.35	766,868.13	14,491.72	9,672.22
Aif Ed.	-	-	1,048,483.82	1,048,483.82	-	-
PCA	-	-	382,839.68	382,839.68	-	-
SELPA	-	-	19,607.29	19,607.29	-	-
MAA	1,117,019.19	-	1,101,273.64	575,130.47	1,643,162.36	526,143.17
	<b>13,518,801.12</b>	<b>22,937.17</b>	<b>14,969,088.38</b>	<b>11,744,048.09</b>	<b>16,766,778.58</b>	<b>3,225,040.29</b>
<b>Restricted</b>						
COE	64,394.37	(22,937.17)	1,247,865.47	1,230,808.54	58,514.13	17,056.93
Special Ed.	1,001,679.30	-	22,343,209.91	22,295,436.81	1,049,452.40	47,773.10
One Stop	13,551.03	-	5,273,553.50	5,141,406.67	145,697.86	132,146.83
ES CIA	1,110,075.15	-	1,223,573.68	1,303,350.04	1,030,298.79	(79,776.36)
ES SSO	1,473,556.49	-	4,754,780.05	3,310,224.67	2,918,111.87	1,444,555.38
ES Shady Creek	101,494.49	-	225,272.54	312,281.51	14,485.52	(87,008.97)
ES TCIP	-	-	250,000.00	49,775.83	200,224.17	200,224.17
ROP	2,073.05	-	1,339,753.35	1,026,520.23	315,306.17	313,233.12
Aif Ed.	576,160.25	-	331,777.45	586,990.55	320,947.15	(255,213.10)
PCA	134,033.61	-	(69,541.78)	39,639.27	24,852.56	(109,181.05)
SELPA	6,010,863.08	-	11,517,949.74	2,792,073.21	14,736,739.61	8,725,876.53
MAA	-	-	-	-	-	-
	<b>10,487,880.82</b>	<b>(22,937.17)</b>	<b>48,438,193.91</b>	<b>38,088,507.33</b>	<b>20,814,630.23</b>	<b>10,349,686.58</b>
Totals	24,006,681.94	-	63,407,282.29	49,832,555.42	37,581,408.81	13,574,726.87

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,701,180.23	841,927.00	11,543,107.23	11,259,439.00	839,911.00	12,099,350.00	4.8%
2) Federal Revenue		8100-8299	0.00	4,288,837.27	4,288,837.27	0.00	4,489,293.00	4,489,293.00	4.7%
3) Other State Revenue		8300-8599	141,434.57	13,860,040.05	14,001,474.62	115,994.00	13,434,410.00	13,550,404.00	-3.2%
4) Other Local Revenue		8600-8799	4,781,635.27	28,748,459.09	33,530,094.36	4,301,017.00	17,501,077.00	21,802,094.00	-35.0%
5) TOTAL, REVENUES			15,624,250.07	47,739,263.41	63,363,513.48	15,676,450.00	36,264,691.00	51,941,141.00	-18.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,872,224.58	9,183,601.79	11,055,826.37	1,907,076.00	9,450,029.00	11,357,105.00	2.7%
2) Classified Salaries		2000-2999	5,464,489.15	7,988,742.86	13,453,232.01	5,689,981.00	8,634,629.00	14,324,610.00	6.5%
3) Employee Benefits		3000-3999	3,040,282.71	8,307,008.87	11,347,291.58	3,194,871.00	8,943,310.00	12,138,181.00	7.0%
4) Books and Supplies		4000-4999	395,072.58	563,498.50	958,571.08	527,371.00	733,475.00	1,260,846.00	31.5%
5) Services and Other Operating Expenditures		5000-5999	1,421,329.55	7,368,139.45	8,789,469.00	1,872,554.00	7,568,136.00	9,440,690.00	7.4%
6) Capital Outlay		6000-6999	237,899.21	86,781.59	324,680.80	253,478.00	20,000.00	273,478.00	-15.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	590,020.97	2,013,460.60	2,603,481.57	847,732.00	1,924,257.00	2,771,989.00	6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,682,186.02)	2,577,273.67	(104,912.35)	(2,755,131.00)	2,629,417.00	(125,714.00)	19.8%
9) TOTAL, EXPENDITURES			10,339,132.73	38,088,507.33	48,427,640.06	11,537,932.00	39,903,253.00	51,441,185.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,285,117.34	9,650,756.08	14,935,873.42	4,138,518.00	(3,638,562.00)	499,956.00	-96.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	43,768.81	0.00	43,768.81	34,000.00	0.00	34,000.00	-22.3%
b) Transfers Out		7600-7629	1,404,915.36	0.00	1,404,915.36	1,950,036.00	0.00	1,950,036.00	38.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(698,930.50)	698,930.50	0.00	(783,725.00)	783,725.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,060,077.05)	698,930.50	(1,361,146.55)	(2,699,761.00)	783,725.00	(1,916,036.00)	40.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,225,040.29	10,349,686.58	13,574,726.87	1,438,757.00	(2,854,837.00)	(1,416,080.00)	-110.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,518,801.12	10,487,880.82	24,006,681.94	16,766,778.58	20,814,630.23	37,581,408.81	56.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,518,801.12	10,487,880.82	24,006,681.94	16,766,778.58	20,814,630.23	37,581,408.81	56.5%
d) Other Restatements		9795	22,937.17	(22,937.17)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,541,738.29	10,464,943.65	24,006,681.94	16,766,778.58	20,814,630.23	37,581,408.81	56.5%
2) Ending Balance, June 30 (E + F1e)			16,766,778.58	20,814,630.23	37,581,408.81	18,205,535.58	17,959,793.23	36,165,328.81	-3.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,509.40	0.00	10,509.40	10,500.00	0.00	10,500.00	-0.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	767,739.04	18,689.27	786,428.31	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,795,940.96	20,795,940.96	0.00	18,131,376.23	18,131,376.23	-12.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	13,496,902.37	0.00	13,496,902.37	15,525,474.53	0.00	15,525,474.53	15.0%
COE	0000	9780	9,328,023.83		9,328,023.83			0.00	
Special ED	0000	9780	381,427.76		381,427.76			0.00	
One Stop	0000	9780	34,463.51		34,463.51			0.00	
Educational Services	0000	9780	2,083,033.22		2,083,033.22			0.00	
ROP	0000	9780	14,491.72		14,491.72			0.00	
MAA	0000	9780	1,643,162.36		1,643,162.36			0.00	
Special Ed	1100	9780	6,167.97		6,167.97			0.00	
One Stop	1100	9780	6,132.00		6,132.00			0.00	
COE	0000	9780			0.00	12,887,562.55		12,887,562.55	
Special ED	0000	9780			0.00	215,503.00		215,503.00	
One Stop	0000	9780			0.00	46,948.00		46,948.00	
Educational Services	0000	9780			0.00	2,231,362.00		2,231,362.00	
ROP	0000	9780			0.00	4,820.00		4,820.00	
MAA	0000	9780			0.00	123,701.00		123,701.00	
Special Ed	1100	9780			0.00	6,167.97		6,167.97	
One Stop	1100	9780			0.00	9,410.01		9,410.01	
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Reserve for Economic Uncertainties		9789	2,491,627.77	0.00	2,491,627.77	2,669,561.05	0.00	2,669,561.05	7.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(171,583.00)	(171,583.00)	New
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	17,243,537.74	15,187,283.25	32,430,820.99				
1) Fair Value Adjustment to Cash in County Treasury		9111	(333,689.77)	0.00	(333,689.77)				
b) in Banks		9120	0.00	1,957.91	1,957.91				
c) in Revolving Cash Account		9130	10,500.00	0.00	10,500.00				
d) with Fiscal Agent/Trustee		9135	5,000.00	0.00	5,000.00				
e) Collections Awaiting Deposit		9140	5,670.00	0.00	5,670.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,437,753.64	7,092,615.47	8,530,369.11				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	21,476.96	104,870.00	126,346.96				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	767,739.04	18,689.27	786,428.31				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			19,157,987.61	22,405,415.90	41,563,403.51				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	1,519,282.35	1,239,804.67	2,759,087.02				
2) Due to Grantor Governments		9590	5,857.30	152,975.59	158,832.89				
3) Due to Other Funds		9610	866,069.38	4,661.00	870,730.38				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	193,344.41	193,344.41				
6) TOTAL, LIABILITIES			2,391,209.03	1,590,785.67	3,981,994.70				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			16,766,778.58	20,814,630.23	37,581,408.81				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	8,293,096.00	0.00	8,293,096.00	9,229,985.00	0.00	9,229,985.00	11.3%
Education Protection Account State Aid - Current Year		8012	1,013,708.00	0.00	1,013,708.00	666,631.00	0.00	666,631.00	-34.2%
State Aid - Prior Years		8019	30,882.00	0.00	30,882.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	14,038.30	0.00	14,038.30	14,110.00	0.00	14,110.00	0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	301.92	0.00	301.92	751.00	0.00	751.00	148.7%
County & District Taxes									
Secured Roll Taxes		8041	1,948,832.13	0.00	1,948,832.13	1,970,326.00	0.00	1,970,326.00	1.1%
Unsecured Roll Taxes		8042	101,830.63	0.00	101,830.63	99,621.00	0.00	99,621.00	-2.2%
Prior Years' Taxes		8043	5,705.17	0.00	5,705.17	6,586.00	0.00	6,586.00	15.4%
Supplemental Taxes		8044	42,581.41	0.00	42,581.41	39,803.00	0.00	39,803.00	-6.5%
Education Revenue Augmentation Fund (ERAF)		8045	16,667.74	0.00	16,667.74	13,661.00	0.00	13,661.00	-18.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,048.93	0.00	20,048.93	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			11,487,692.23	0.00	11,487,692.23	12,041,474.00	0.00	12,041,474.00	4.8%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	55,415.00	0.00	55,415.00	57,876.00	0.00	57,876.00	4.4%
Property Taxes Transfers		8097	(841,927.00)	841,927.00	0.00	(839,911.00)	839,911.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			10,701,180.23	841,927.00	11,543,107.23	11,259,439.00	839,911.00	12,099,350.00	4.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	502,143.70	502,143.70	0.00	509,050.00	509,050.00	1.4%
Special Education Discretionary Grants		8182	0.00	137,843.30	137,843.30	0.00	137,155.00	137,155.00	-0.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	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	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	56,194.00	56,194.00	0.00	56,194.00	56,194.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		103,569.00	103,569.00		102,907.00	102,907.00	-0.6%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		12,114.00	12,114.00		13,349.00	13,349.00	10.2%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		39,518.00	39,518.00		48,196.00	48,196.00	22.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290		285,605.46	285,605.46		93,503.00	93,503.00	-67.3%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,151,849.81	3,151,849.81	0.00	3,528,939.00	3,528,939.00	12.0%
TOTAL, FEDERAL REVENUE			0.00	4,288,837.27	4,288,837.27	0.00	4,489,293.00	4,489,293.00	4.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		10,315,664.00	10,315,664.00		10,131,769.00	10,131,769.00	-1.8%
Prior Years	6500	8319		5,448.00	5,448.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	339,502.00	339,502.00	0.00	339,502.00	339,502.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	216.00	216.00	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	46,659.00	0.00	46,659.00	44,757.00	0.00	44,757.00	-4.1%
Lottery - Unrestricted and Instructional Materials		8560	66,904.17	31,992.24	98,896.41	62,075.00	25,539.00	87,614.00	-11.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		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	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		127,020.00	127,020.00		125,000.00	125,000.00	-1.6%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		538,443.22	538,443.22		567,756.00	567,756.00	5.4%
Arts and Music in Schools (Prop 28)	6770	8590		61,089.00	61,089.00		61,089.00	61,089.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,871.40	2,440,665.59	2,468,536.99	9,162.00	2,183,755.00	2,192,917.00	-11.2%
TOTAL, OTHER STATE REVENUE			141,434.57	13,860,040.05	14,001,474.62	115,994.00	13,434,410.00	13,550,404.00	-3.2%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	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	0.00	0.0%
Prior Years' Taxes		8617	0.00	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	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	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	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	32,109.96	0.00	32,109.96	30,761.00	0.00	30,761.00	-4.2%
All Other Sales		8639	63,374.14	0.00	63,374.14	65,000.00	0.00	65,000.00	2.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	821,231.16	0.00	821,231.16	350,000.00	0.00	350,000.00	-57.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	320,512.86	0.00	320,512.86	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	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	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,049,860.99	2,526,207.31	4,576,068.30	2,307,359.00	2,635,419.00	4,942,778.00	8.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,143.88	1,766,302.83	1,768,446.71	3,552.00	1,733,095.00	1,736,647.00	-1.8%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,386,976.28	15,849,387.95	17,236,364.23	1,448,694.00	3,747,345.00	5,196,039.00	-69.9%
Tuition		8710	105,426.00	8,606,561.00	8,711,987.00	95,651.00	9,385,218.00	9,480,869.00	8.8%
All Other Transfers In		8781-8783	0.00	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	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		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	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		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	0.00	0.0%
From County Offices	All Other	8792	0.00	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	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,781,635.27</b>	<b>28,748,459.09</b>	<b>33,530,094.36</b>	<b>4,301,017.00</b>	<b>17,501,077.00</b>	<b>21,802,094.00</b>	<b>-35.0%</b>
<b>TOTAL, REVENUES</b>			<b>15,624,250.07</b>	<b>47,739,263.41</b>	<b>63,363,513.48</b>	<b>15,676,450.00</b>	<b>36,264,691.00</b>	<b>51,941,141.00</b>	<b>-18.0%</b>
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	419,983.22	5,470,819.27	5,890,802.49	376,765.00	5,852,211.00	6,228,976.00	5.7%
Certificated Pupil Support Salaries		1200	2,476.72	1,654,168.06	1,656,644.78	2,815.00	1,554,776.00	1,557,591.00	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,443,764.64	2,058,614.46	3,502,379.10	1,519,496.00	2,043,042.00	3,562,538.00	1.7%
Other Certificated Salaries		1900	6,000.00	0.00	6,000.00	8,000.00	0.00	8,000.00	33.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,872,224.58</b>	<b>9,183,601.79</b>	<b>11,055,826.37</b>	<b>1,907,076.00</b>	<b>9,450,029.00</b>	<b>11,357,105.00</b>	<b>2.7%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	17,565.83	3,909,387.86	3,926,953.69	18,936.00	4,167,070.00	4,186,006.00	6.6%
Classified Support Salaries		2200	494,702.71	1,994,079.56	2,488,782.27	495,430.00	2,131,367.00	2,626,797.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	2,399,770.36	417,239.61	2,817,009.97	2,376,362.00	403,582.00	2,779,944.00	-1.3%
Clerical, Technical and Office Salaries		2400	2,249,324.30	898,282.17	3,147,606.47	2,428,240.00	970,727.00	3,398,967.00	8.0%
Other Classified Salaries		2900	303,125.95	769,753.66	1,072,879.61	371,013.00	961,883.00	1,332,896.00	24.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,464,489.15</b>	<b>7,988,742.86</b>	<b>13,453,232.01</b>	<b>5,689,981.00</b>	<b>8,634,629.00</b>	<b>14,324,610.00</b>	<b>6.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	325,556.31	2,264,919.08	2,590,475.39	332,017.00	2,391,402.00	2,723,419.00	5.1%
PERS		3201-3202	1,433,684.70	2,074,397.47	3,508,082.17	1,541,503.00	2,283,132.00	3,824,635.00	9.0%
OASDI/Medicare/Alternative		3301-3302	446,802.69	858,665.67	1,305,468.36	472,006.00	916,071.00	1,388,077.00	6.3%
Health and Welfare Benefits		3401-3402	385,058.84	1,660,907.18	2,045,966.02	408,769.00	1,866,066.00	2,274,835.00	11.2%
Unemployment Insurance		3501-3502	5,339.36	9,095.22	14,434.58	3,833.00	14,230.00	18,063.00	25.1%
Workers' Compensation		3601-3602	126,580.89	301,002.64	427,583.53	132,252.00	321,415.00	453,667.00	6.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	76,227.98	174,117.31	250,345.29	77,691.00	180,789.00	258,480.00	3.2%
Other Employee Benefits		3901-3902	241,031.94	963,904.30	1,204,936.24	226,800.00	970,205.00	1,197,005.00	-0.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,040,282.71</b>	<b>8,307,008.87</b>	<b>11,347,291.58</b>	<b>3,194,871.00</b>	<b>8,943,310.00</b>	<b>12,138,181.00</b>	<b>7.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	5,164.09	38,854.01	44,018.10	27,300.00	23,530.00	50,830.00	15.5%
Books and Other Reference Materials		4200	217.42	4,403.69	4,621.11	948.00	1,566.00	2,514.00	-45.6%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	334,630.68	398,168.61	732,799.29	435,762.00	561,320.00	997,082.00	36.1%
Noncapitalized Equipment		4400	55,060.39	122,072.19	177,132.58	63,361.00	147,059.00	210,420.00	18.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>395,072.58</b>	<b>563,498.50</b>	<b>958,571.08</b>	<b>527,371.00</b>	<b>733,475.00</b>	<b>1,260,846.00</b>	<b>31.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	71,998.60	2,521,219.69	2,593,218.29	43,330.00	2,142,401.00	2,185,731.00	-15.7%
Travel and Conferences		5200	97,327.69	136,028.47	233,356.16	160,835.00	211,732.00	372,567.00	59.7%
Dues and Memberships		5300	85,986.56	5,767.70	91,754.26	94,065.00	8,961.00	103,026.00	12.3%
Insurance	5400 - 5450		223,173.44	2,567.66	225,741.10	269,126.00	4,022.00	273,148.00	21.0%
Operations and Housekeeping Services		5500	346,650.36	0.00	346,650.36	430,112.00	0.00	430,112.00	24.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	245,616.91	203,708.60	449,325.51	398,129.00	310,006.00	708,135.00	57.6%
Transfers of Direct Costs		5710	(916,303.43)	916,303.43	0.00	(974,860.00)	974,860.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(478,984.07)	112,000.00	(366,984.07)	(548,159.00)	40,000.00	(508,159.00)	38.5%
Professional/Consulting Services and Operating Expenditures		5800	1,602,703.61	3,443,195.45	5,045,899.06	1,909,111.00	3,840,512.00	5,749,623.00	13.9%
Communications		5900	143,159.88	27,348.45	170,508.33	90,865.00	35,642.00	126,507.00	-25.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,421,329.55</b>	<b>7,368,139.45</b>	<b>8,789,469.00</b>	<b>1,872,554.00</b>	<b>7,568,136.00</b>	<b>9,440,690.00</b>	<b>7.4%</b>
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	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	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,368.65	0.00	101,368.65	103,626.00	20,000.00	123,626.00	22.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	94,136.42	80,684.76	174,821.18	100,337.00	0.00	100,337.00	-42.6%
Equipment Replacement		6500	42,394.14	6,096.83	48,490.97	49,515.00	0.00	49,515.00	2.1%
Lease Assets		6600	0.00	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	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>237,899.21</b>	<b>86,781.59</b>	<b>324,680.80</b>	<b>253,478.00</b>	<b>20,000.00</b>	<b>273,478.00</b>	<b>-15.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	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	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	100,687.46	100,687.46	0.00	76,155.00	76,155.00	-24.4%
Payments to County Offices		7142	0.00	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	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	90,000.00	90,000.00	0.00	0.00	0.00	-100.0%
To JPAs		7213	0.00	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	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		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	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		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	0.00	0.0%
All Other Transfers		7281-7283	0.00	1,822,773.14	1,822,773.14	0.00	1,848,102.00	1,848,102.00	1.4%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	590,020.97	0.00	590,020.97	847,732.00	0.00	847,732.00	43.7%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>590,020.97</b>	<b>2,013,460.60</b>	<b>2,603,481.57</b>	<b>847,732.00</b>	<b>1,924,257.00</b>	<b>2,771,989.00</b>	<b>6.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(2,577,273.67)	2,577,273.67	0.00	(2,629,417.00)	2,629,417.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(104,912.35)	0.00	(104,912.35)	(125,714.00)	0.00	(125,714.00)	19.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,682,186.02)</b>	<b>2,577,273.67</b>	<b>(104,912.35)</b>	<b>(2,755,131.00)</b>	<b>2,629,417.00</b>	<b>(125,714.00)</b>	<b>19.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,339,132.73</b>	<b>38,088,507.33</b>	<b>48,427,640.06</b>	<b>11,537,932.00</b>	<b>39,903,253.00</b>	<b>51,441,185.00</b>	<b>6.2%</b>
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	43,768.81	0.00	43,768.81	34,000.00	0.00	34,000.00	-22.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(a) TOTAL, INTERFUND TRANSFERS IN			43,768.81	0.00	43,768.81	34,000.00	0.00	34,000.00	-22.3%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	19,512.08	0.00	19,512.08	2,500.00	0.00	2,500.00	-87.2%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	309,929.98	0.00	309,929.98	416,566.00	0.00	416,566.00	34.4%
Other Authorized Interfund Transfers Out		7619	1,075,473.30	0.00	1,075,473.30	1,530,970.00	0.00	1,530,970.00	42.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,404,915.36	0.00	1,404,915.36	1,950,036.00	0.00	1,950,036.00	38.8%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	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	0.00	0.0%
Other Sources									
County School Bldg Aid		8961	0.00	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	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	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	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(701,506.65)	701,506.65	0.00	(783,725.00)	783,725.00	0.00	0.0%
Contributions from Restricted Revenues		8990	2,576.15	(2,576.15)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(698,930.50)	698,930.50	0.00	(783,725.00)	783,725.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(2,060,077.05)	698,930.50	(1,361,146.55)	(2,699,761.00)	783,725.00	(1,916,036.00)	40.8%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	10,701,180.23	841,927.00	11,543,107.23	11,259,439.00	839,911.00	12,099,350.00	4.8%
2) Federal Revenue		8100-8299	0.00	4,288,837.27	4,288,837.27	0.00	4,489,293.00	4,489,293.00	4.7%
3) Other State Revenue		8300-8599	141,434.57	13,860,040.05	14,001,474.62	115,994.00	13,434,410.00	13,550,404.00	-3.2%
4) Other Local Revenue		8600-8799	4,781,635.27	28,748,459.09	33,530,094.36	4,301,017.00	17,501,077.00	21,802,094.00	-35.0%
5) TOTAL, REVENUES			15,624,250.07	47,739,263.41	63,363,513.48	15,676,450.00	36,264,691.00	51,941,141.00	-18.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction		1000-1999	1,248,928.31	18,874,848.49	20,123,776.80	1,336,098.00	20,343,272.00	21,679,370.00	7.7%
2) Instruction - Related Services		2000-2999	3,700,721.08	5,020,824.04	8,721,545.12	3,933,020.00	4,895,635.00	8,828,655.00	1.2%
3) Pupil Services		3000-3999	176,051.60	5,822,882.97	5,998,934.57	173,542.00	6,143,076.00	6,316,618.00	5.3%
4) Ancillary Services		4000-4999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services		5000-5999	28,671.49	2,429,314.08	2,457,985.57	6,100.00	2,912,183.00	2,918,283.00	18.7%
6) Enterprise		6000-6999	536,877.04	429,390.99	966,268.03	706,794.00	92,738.00	799,532.00	-17.3%
7) General Administration		7000-7999	2,732,611.97	2,844,547.37	5,577,159.34	3,045,841.00	2,669,066.00	5,714,907.00	6.3%
8) Plant Services		8000-8999	1,325,250.27	853,238.79	2,178,489.06	1,488,805.00	923,026.00	2,411,831.00	10.7%
9) Other Outgo		9000-9999	590,020.97	2,013,460.60	2,603,481.57	847,732.00	1,924,257.00	2,771,989.00	6.5%
10) TOTAL, EXPENDITURES			10,339,132.73	38,088,507.33	48,427,640.06	11,537,932.00	39,903,253.00	51,441,185.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,285,117.34	9,650,756.08	14,935,873.42	4,138,518.00	(3,638,562.00)	499,956.00	-96.7%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	43,768.81	0.00	43,768.81	34,000.00	0.00	34,000.00	-22.3%
b) Transfers Out		7600-7629	1,404,915.36	0.00	1,404,915.36	1,950,036.00	0.00	1,950,036.00	38.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	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	0.00	0.0%
3) Contributions		8980-8999	(698,930.50)	698,930.50	0.00	(783,725.00)	783,725.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,060,077.05)	698,930.50	(1,361,146.55)	(2,699,761.00)	783,725.00	(1,916,036.00)	40.8%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,225,040.29	10,349,686.58	13,574,726.87	1,438,757.00	(2,854,837.00)	(1,416,080.00)	-110.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,518,801.12	10,487,880.82	24,006,681.94	16,766,778.58	20,814,630.23	37,581,408.81	56.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,518,801.12	10,487,880.82	24,006,681.94	16,766,778.58	20,814,630.23	37,581,408.81	56.5%
d) Other Restatements		9795	22,937.17	(22,937.17)	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,541,738.29	10,464,943.65	24,006,681.94	16,766,778.58	20,814,630.23	37,581,408.81	56.5%
2) Ending Balance, June 30 (E + F1e)			16,766,778.58	20,814,630.23	37,581,408.81	18,205,535.58	17,959,793.23	36,165,328.81	-3.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,509.40	0.00	10,509.40	10,500.00	0.00	10,500.00	-0.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	767,739.04	18,689.27	786,428.31	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,795,940.96	20,795,940.96	0.00	18,131,376.23	18,131,376.23	-12.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	13,496,902.37	0.00	13,496,902.37	15,525,474.53	0.00	15,525,474.53	15.0%
COE	0000	9780	9,328,023.83		9,328,023.83			0.00	
Special ED	0000	9780	381,427.76		381,427.76			0.00	
One Stop	0000	9780	34,463.51		34,463.51			0.00	
Educational Services	0000	9780	2,083,033.22		2,083,033.22			0.00	
ROP	0000	9780	14,491.72		14,491.72			0.00	
MAA	0000	9780	1,643,162.36		1,643,162.36			0.00	
Special Ed	1100	9780	6,167.97		6,167.97			0.00	
One Stop	1100	9780	6,132.00		6,132.00			0.00	
COE	0000	9780			0.00	12,887,562.55		12,887,562.55	
Special ED	0000	9780			0.00	215,503.00		215,503.00	
One Stop	0000	9780			0.00	46,948.00		46,948.00	
Educational Services	0000	9780			0.00	2,231,362.00		2,231,362.00	
ROP	0000	9780			0.00	4,820.00		4,820.00	
MAA	0000	9780			0.00	123,701.00		123,701.00	
Special Ed	1100	9780			0.00	6,167.97		6,167.97	
One Stop	1100	9780			0.00	9,410.01		9,410.01	

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,491,627.77	0.00	2,491,627.77	2,669,561.05	0.00	2,669,561.05	7.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(171,583.00)	(171,583.00)	New

Resource	Description	2024-25	2025-26
		Unaudited Actuals	Budget
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	144,801.38	2,378.38
6266	Educator Effectiveness, FY 2021-22	261,872.58	39,233.58
6300	Lottery: Instructional Materials	132,868.37	132,868.37
6332	CA Community Schools Partnership Act - Implementation Grant	148,164.04	267,324.04
6383	Golden State Pathways Program	313,233.12	313,233.12
6500	Special Education	1,445,419.63	1,335,655.38
6620	Reversing Opioid Overdoses	27,790.81	27,790.81
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	117,080.46	117,080.46
7085	Learning Communities for School Success Program	194,260.90	44,260.90
7339	Dual Enrollment Opportunities	100,000.00	100,000.00
7399	LCFF Equity Multiplier	66,959.86	38,448.86
7412	A-G Access/Success Grant	43,260.27	93.27
7415	Classified School Employee Summer Assistance Program	11,759.16	11,759.16
7810	Other Restricted State	1,588.00	1,588.00
8210	Student Activity Funds	1,957.91	1,957.91
9010	Other Restricted Local	17,784,924.47	15,697,703.99
Total, Restricted Balance		20,795,940.96	18,131,376.23

# Unaudited Actuals 2024-25

## Other Funds as of June 30, 2025

	FUND 10 SELPA Pass-thru to Districts	FUND 11 Adult Education	FUND 12 Child Development	FUND 13 Child Nutrition	FUND 17 Special Reserve Non Cap.	FUND 40 Special Reserve Capital Outlay	FUND 63 Shady Creek Enterprise Fund	FUND 64 Career Training Center	FUND 67 Self Insurance	FUND 73 Scholarship Trust	Total in Funds	
<b>Beginning Balance</b>												
Prior Year Ending Bal.	9791	1,078.63	146,949.57	(2,569.34)	45,370.27	1,334,373.09	25,261,689.12	5,047.04	16,806.51	5,301,464.30	9,757.93	<b>32,119,967.12</b>
<b>Income</b>												
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,456,211.97	368,306.05	113,059.00	118,088.69	-	-	-	-	-	-	<b>4,055,665.71</b>
State Revenues	8300-8599	4,783,492.00	4,395,222.01	7,974.00	60,028.99	-	-	34,002.00	-	-	-	<b>9,280,719.00</b>
Local Revenues	8600-8799	(1,288.44)	(2,364.95)	1,664.29	-	71,476.91	783,919.21	319,261.21	681,425.29	225.32	225.32	<b>2,554,377.33</b>
<b>Total Income</b>		8,238,415.53	4,761,163.11	122,697.29	178,117.68	71,476.91	783,919.21	353,263.21	681,425.29	225.32	225.32	<b>15,890,762.04</b>
<b>Expenditures</b>												
Salaries & Benefits	1000-3999	-	1,208,293.67	-	253,377.70	-	-	278,639.56	-	-	-	<b>2,602,796.01</b>
Books and Supplies	4000-4999	-	41,792.38	-	261,225.27	-	-	49,826.33	-	-	-	<b>453,968.49</b>
Services	5000-5999	-	677,528.00	119,033.00	2,956.08	-	-	33,975.05	265,177.43	9,757.93	-	<b>1,612,597.83</b>
Capital Outlay	6000-6599	-	36,116.79	-	-	7,114,083.27	-	-	-	-	-	<b>7,150,200.06</b>
Other Outgo	7100-7499	8,239,703.97	3,058,608.47	2,000.00	15,888.88	-	-	-	-	-	-	<b>11,316,171.32</b>
<b>Total Expenditures</b>		8,239,703.97	5,022,339.31	121,033.00	533,417.93	7,114,083.27	1,467,779.93	362,440.94	265,177.43	9,757.93	-	<b>23,135,733.71</b>
<b>Interfund Transfers</b>												
Transfers In	8910-8929	-	215,638.86	-	309,929.98	19,512.08	100,000.00	4,195.22	-	-	-	<b>1,404,915.36</b>
Transfers Out	7610-7629	-	-	-	-	43,768.81	-	-	-	-	-	<b>43,768.81</b>
Other Financing	8930-8999	-	-	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	(24,256.73)	100,000.00	4,195.22	-	-	-	-
<b>Total Transfers</b>		-	215,638.86	-	309,929.98	(24,256.73)	100,000.00	4,195.22	-	-	-	<b>1,361,146.55</b>
<b>Net Inc./Dec. in Fund Balance</b>		(1,288.44)	(45,537.34)	1,664.29	(45,370.27)	47,220.18	(6,230,164.06)	(4,982.51)	416,247.86	(9,532.61)	-	<b>(5,883,825.12)</b>
<b>Ending Fund Balance</b>		(209.81)	101,412.23	(905.05)	-	1,381,593.27	19,031,525.06	64.53	5,717,712.16	225.32	225.32	<b>26,236,142.00</b>

## SPECIAL EDUCATION LOCAL AREA PLAN (SELPA) PASS-THROUGH REVENUES

Effective July 2011, the California Department of Education has established a special fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA).

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

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





Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,456,211.97	3,450,639.00	-0.2%
3) Other State Revenue		8300-8599	4,783,492.00	5,118,561.00	7.0%
4) Other Local Revenue		8600-8799	(1,288.44)	0.00	-100.0%
5) TOTAL, REVENUES			8,238,415.53	8,569,200.00	4.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	8,239,703.97	8,569,200.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,239,703.97	8,569,200.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,288.44)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,288.44)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,078.63	(209.81)	-119.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,078.63	(209.81)	-119.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,078.63	(209.81)	-119.5%
2) Ending Balance, June 30 (E + F1e)			(209.81)	(209.81)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(209.81)	(209.81)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	27,254.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(209.81)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,196,727.07		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,837.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			2,227,608.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	2,122,948.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	104,870.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			2,227,818.07		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			(209.81)		
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from					
Federal Sources		8287	3,456,211.97	3,450,639.00	-0.2%
TOTAL, FEDERAL REVENUE			3,456,211.97	3,450,639.00	-0.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	4,756,238.00	5,118,561.00	7.6%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	27,254.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			4,783,492.00	5,118,561.00	7.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,288.44)	0.00	-100.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(1,288.44)	0.00	-100.0%
TOTAL, REVENUES			8,238,415.53	8,569,200.00	4.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,483,465.97	3,450,639.00	-0.9%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	4,756,238.00	5,118,561.00	7.6%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,239,703.97	8,569,200.00	4.0%
TOTAL, EXPENDITURES			8,239,703.97	8,569,200.00	4.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,456,211.97	3,450,639.00	-0.2%
3) Other State Revenue		8300-8599	4,783,492.00	5,118,561.00	7.0%
4) Other Local Revenue		8600-8799	(1,288.44)	0.00	-100.0%
5) TOTAL, REVENUES			8,238,415.53	8,569,200.00	4.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,239,703.97	8,569,200.00	4.0%
10) TOTAL, EXPENDITURES			8,239,703.97	8,569,200.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,288.44)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,288.44)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,078.63	(209.81)	-119.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,078.63	(209.81)	-119.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,078.63	(209.81)	-119.5%
2) Ending Balance, June 30 (E + F1e)			(209.81)	(209.81)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(209.81)	(209.81)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

## ADULT EDUCATION FUND

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

The principal revenues in this fund are the following:

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

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

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

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	368,306.05	392,814.00	6.7%
3) Other State Revenue		8300-8599	4,395,222.01	4,484,546.00	2.0%
4) Other Local Revenue		8600-8799	(2,364.95)	0.00	-100.0%
5) TOTAL, REVENUES			4,761,163.11	4,877,360.00	2.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	460,743.41	514,665.00	11.7%
2) Classified Salaries		2000-2999	395,804.03	405,110.00	2.4%
3) Employee Benefits		3000-3999	351,746.23	367,015.00	4.3%
4) Books and Supplies		4000-4999	41,792.38	49,334.00	18.0%
5) Services and Other Operating Expenditures		5000-5999	677,528.00	805,695.00	18.9%
6) Capital Outlay		6000-6999	36,116.79	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,971,555.00	3,027,555.00	1.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	87,053.47	104,762.00	20.3%
9) TOTAL, EXPENDITURES			5,022,339.31	5,274,136.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(261,176.20)	(396,776.00)	51.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,638.86	419,769.00	94.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			215,638.86	419,769.00	94.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,537.34)	22,993.00	-150.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,949.57	101,412.23	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,949.57	101,412.23	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,949.57	101,412.23	-31.0%
2) Ending Balance, June 30 (E + F1e)			101,412.23	124,405.23	22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	5,231.91	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	102,429.00	125,422.00	22.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(6,248.68)	(1,016.77)	-83.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	132,077.98		
1) Fair Value Adjustment to Cash in County Treasury		9111	(1,016.77)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	625,016.82		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	5,231.91		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			761,309.94		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	298,986.90		
2) Due to Grantor Governments		9590	1,194.81		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	359,716.00		
6) TOTAL, LIABILITIES			659,897.71		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			101,412.23		
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	368,306.05	392,814.00	6.7%
TOTAL, FEDERAL REVENUE			368,306.05	392,814.00	6.7%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,971,555.00	3,027,555.00	1.9%
Adult Education Program	6391	8590	944,326.00	888,326.00	-5.9%
All Other State Revenue	All Other	8590	479,341.01	568,665.00	18.6%
TOTAL, OTHER STATE REVENUE			4,395,222.01	4,484,546.00	2.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,364.95)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2,364.95)	0.00	-100.0%
TOTAL, REVENUES			4,761,163.11	4,877,360.00	2.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	335,135.33	409,584.00	22.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	125,608.08	105,081.00	-16.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			460,743.41	514,665.00	11.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	153,801.21	157,060.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	100,465.85	101,406.00	0.9%
Clerical, Technical and Office Salaries		2400	141,536.97	146,644.00	3.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			395,804.03	405,110.00	2.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	140,595.36	145,896.00	3.8%
PERS		3201-3202	82,038.78	86,939.00	6.0%
OASDI/Medicare/Alternative		3301-3302	30,838.99	32,918.00	6.7%
Health and Welfare Benefits		3401-3402	55,005.70	61,816.00	12.4%
Unemployment Insurance		3501-3502	441.93	468.00	5.9%
Workers' Compensation		3601-3602	14,676.63	15,780.00	7.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,836.27	9,331.00	5.6%
Other Employee Benefits		3901-3902	19,312.57	13,867.00	-28.2%
TOTAL, EMPLOYEE BENEFITS			351,746.23	367,015.00	4.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,870.44	28,834.00	31.8%
Noncapitalized Equipment		4400	19,921.94	20,500.00	2.9%
TOTAL, BOOKS AND SUPPLIES			41,792.38	49,334.00	18.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	286,410.00	235,000.00	-17.9%
Travel and Conferences		5200	21,170.05	25,500.00	20.5%
Dues and Memberships		5300	1,277.50	1,500.00	17.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,764.81	115,453.00	123.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	128,054.54	169,319.00	32.2%
Professional/Consulting Services and Operating Expenditures		5800	187,610.15	256,698.00	36.8%
Communications		5900	1,240.95	2,225.00	79.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			677,528.00	805,695.00	18.9%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	36,116.79	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,116.79	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	1,865,076.00	1,865,076.00	0.0%
To County Offices		7212	1,106,479.00	1,162,479.00	5.1%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,971,555.00	3,027,555.00	1.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	87,053.47	104,762.00	20.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,053.47	104,762.00	20.3%
TOTAL, EXPENDITURES			5,022,339.31	5,274,136.00	5.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	215,638.86	419,769.00	94.7%
(a) TOTAL, INTERFUND TRANSFERS IN			215,638.86	419,769.00	94.7%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			215,638.86	419,769.00	94.7%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	368,306.05	392,814.00	6.7%
3) Other State Revenue		8300-8599	4,395,222.01	4,484,546.00	2.0%
4) Other Local Revenue		8600-8799	(2,364.95)	0.00	-100.0%
5) TOTAL, REVENUES			4,761,163.11	4,877,360.00	2.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,077,880.35	1,210,107.00	12.3%
2) Instruction - Related Services	2000-2999		530,656.98	490,192.00	-7.6%
3) Pupil Services	3000-3999		231,940.35	239,629.00	3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		87,053.47	104,762.00	20.3%
8) Plant Services	8000-8999		123,253.16	201,891.00	63.8%
9) Other Outgo	9000-9999	Except 7600-7699	2,971,555.00	3,027,555.00	1.9%
10) TOTAL, EXPENDITURES			5,022,339.31	5,274,136.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(261,176.20)	(396,776.00)	51.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	215,638.86	419,769.00	94.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			215,638.86	419,769.00	94.7%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,537.34)	22,993.00	-150.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	146,949.57	101,412.23	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			146,949.57	101,412.23	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			146,949.57	101,412.23	-31.0%
2) Ending Balance, June 30 (E + F1e)			101,412.23	124,405.23	22.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	5,231.91	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(6,248.68)	(1,016.77)	-83.7%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
6371	CalWORKs for ROCP or Adult Education	102,429.00	125,422.00
Total, Restricted Balance		102,429.00	125,422.00

## CHILD DEVELOPMENT FUND

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

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

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

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

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

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	7,974.00	7,974.00	0.0%
4) Other Local Revenue		8600-8799	1,664.29	0.00	-100.0%
5) TOTAL, REVENUES			122,697.29	121,033.00	-1.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	119,033.00	119,033.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,000.00	2,000.00	0.0%
9) TOTAL, EXPENDITURES			121,033.00	121,033.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,664.29	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,664.29	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,569.34)	(905.05)	-64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.34)	(905.05)	-64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.34)	(905.05)	-64.8%
2) Ending Balance, June 30 (E + F1e)			(905.05)	(905.05)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(905.05)	(905.05)	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	117,566.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(905.05)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	56,238.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			172,899.79		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	171,804.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,000.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			173,804.84		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			(905.05)		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	113,059.00	113,059.00	0.0%
TOTAL, FEDERAL REVENUE			113,059.00	113,059.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,974.00	7,974.00	0.0%
TOTAL, OTHER STATE REVENUE			7,974.00	7,974.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,664.29	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,664.29	0.00	-100.0%
TOTAL, REVENUES			122,697.29	121,033.00	-1.4%
<b>CERTIFICATED SALARIES</b>					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	86,059.00	61,059.00	-29.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,974.00	57,974.00	75.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>119,033.00</b>	<b>119,033.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	2,000.00	2,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.0%
TOTAL, EXPENDITURES			121,033.00	121,033.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	113,059.00	113,059.00	0.0%
3) Other State Revenue		8300-8599	7,974.00	7,974.00	0.0%
4) Other Local Revenue		8600-8799	1,664.29	0.00	-100.0%
5) TOTAL, REVENUES			122,697.29	121,033.00	-1.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		119,033.00	119,033.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		2,000.00	2,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			121,033.00	121,033.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,664.29	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,664.29	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(2,569.34)	(905.05)	-64.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.34)	(905.05)	-64.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.34)	(905.05)	-64.8%
2) Ending Balance, June 30 (E + F1e)			(905.05)	(905.05)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(905.05)	(905.05)	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

## CAFETERIA SPECIAL REVENUE FUND

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,088.69	90,000.00	-23.8%
3) Other State Revenue		8300-8599	60,028.99	60,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			178,117.68	150,000.00	-15.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	178,861.48	192,422.00	7.6%
3) Employee Benefits		3000-3999	74,516.22	87,525.00	17.5%
4) Books and Supplies		4000-4999	261,225.27	265,192.00	1.5%
5) Services and Other Operating Expenditures		5000-5999	2,956.08	2,475.00	-16.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,858.88	18,952.00	19.5%
9) TOTAL, EXPENDITURES			533,417.93	566,566.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(355,300.25)	(416,566.00)	17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	309,929.98	416,566.00	34.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			309,929.98	416,566.00	34.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,370.27)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,370.27	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,370.27	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,370.27	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(21,607.29)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	21,732.80		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			125.51		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	125.51		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			125.51		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	118,088.69	90,000.00	-23.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			118,088.69	90,000.00	-23.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	60,028.99	60,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			60,028.99	60,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			178,117.68	150,000.00	-15.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	164,575.22	183,918.00	11.8%
Classified Supervisors' and Administrators' Salaries		2300	5,673.97	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	8,612.29	8,504.00	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			178,861.48	192,422.00	7.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	31,339.45	46,309.00	47.8%
OASDI/Medicare/Alternative		3301-3302	13,308.68	13,954.00	4.8%
Health and Welfare Benefits		3401-3402	23,887.11	21,110.00	-11.6%
Unemployment Insurance		3501-3502	89.97	97.00	7.8%
Workers' Compensation		3601-3602	2,987.38	3,265.00	9.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,799.75	1,686.00	-6.3%
Other Employee Benefits		3901-3902	1,103.88	1,104.00	0.0%
TOTAL, EMPLOYEE BENEFITS			74,516.22	87,525.00	17.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,650.76	23,259.00	118.4%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	250,574.51	241,933.00	-3.4%
TOTAL, BOOKS AND SUPPLIES			261,225.27	265,192.00	1.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	300.00	New
Dues and Memberships		5300	250.00	400.00	60.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	442.20	500.00	13.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,263.88	1,275.00	-43.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,956.08	2,475.00	-16.3%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	15,858.88	18,952.00	19.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,858.88	18,952.00	19.5%
TOTAL, EXPENDITURES			533,417.93	566,566.00	6.2%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	309,929.98	416,566.00	34.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			309,929.98	416,566.00	34.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			309,929.98	416,566.00	34.4%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	118,088.69	90,000.00	-23.8%
3) Other State Revenue		8300-8599	60,028.99	60,000.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			178,117.68	150,000.00	-15.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		517,559.05	547,614.00	5.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,858.88	18,952.00	19.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			533,417.93	566,566.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(355,300.25)	(416,566.00)	17.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	309,929.98	416,566.00	34.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			309,929.98	416,566.00	34.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,370.27)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,370.27	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,370.27	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,370.27	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

## SPECIAL RESERVE NON-CAPITAL OUTLAY

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.



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,476.91	15,900.00	-77.8%
5) TOTAL, REVENUES			71,476.91	15,900.00	-77.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			71,476.91	15,900.00	-77.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,512.08	2,500.00	-87.2%
b) Transfers Out		7600-7629	43,768.81	34,000.00	-22.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,256.73)	(31,500.00)	29.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,220.18	(15,600.00)	-133.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,334,373.09	1,381,593.27	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,373.09	1,381,593.27	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,373.09	1,381,593.27	3.5%
2) Ending Balance, June 30 (E + F1e)			1,381,593.27	1,365,993.27	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,381,593.27	1,365,993.27	-1.1%
Equipment Replacement and Purchases	0000	9780	1,381,593.27		
Equipment Replacement and Purchases	0000	9780		1,365,993.27	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,358,692.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	(10,461.53)		
b) in Banks		9120	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,783.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,359.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			1,396,374.47		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	14,781.20		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			14,781.20		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,381,593.27		
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	42,783.76	15,900.00	-62.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	28,693.15	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			71,476.91	15,900.00	-77.8%
TOTAL, REVENUES			71,476.91	15,900.00	-77.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	19,512.08	2,500.00	-87.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,512.08	2,500.00	-87.2%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	43,768.81	34,000.00	-22.3%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			43,768.81	34,000.00	-22.3%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			(24,256.73)	(31,500.00)	29.9%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	71,476.91	15,900.00	-77.8%
5) TOTAL, REVENUES			71,476.91	15,900.00	-77.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			71,476.91	15,900.00	-77.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,512.08	2,500.00	-87.2%
b) Transfers Out		7600-7629	43,768.81	34,000.00	-22.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,256.73)	(31,500.00)	29.9%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			47,220.18	(15,600.00)	-133.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,334,373.09	1,381,593.27	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,334,373.09	1,381,593.27	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,334,373.09	1,381,593.27	3.5%
2) Ending Balance, June 30 (E + F1e)			1,381,593.27	1,365,993.27	-1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,381,593.27	1,365,993.27	-1.1%
Equipment Replacement and Purchases	0000	9780	1,381,593.27		
Equipment Replacement and Purchases	0000	9780		1,365,993.27	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

## SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

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





Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	783,919.21	650,000.00	-17.1%
5) TOTAL, REVENUES			783,919.21	650,000.00	-17.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,114,083.27	13,806,216.00	94.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,114,083.27	13,806,216.00	94.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,330,164.06)	(13,156,216.00)	107.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,230,164.06)	(13,056,216.00)	109.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,261,689.12	19,031,525.06	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,261,689.12	19,031,525.06	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,261,689.12	19,031,525.06	-24.7%
2) Ending Balance, June 30 (E + F1e)			19,031,525.06	5,975,309.06	-68.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	19,031,525.06	5,975,309.06	-68.6%
Building Construction and Improvement	0000	9780	19,031,525.06		
Building Construction and Improvement	0000	9780		5,975,309.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,011,969.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(70,023.85)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	654,176.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,862,515.57		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			24,458,638.04		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,665,472.91		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,761,640.07		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,427,112.98		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			19,031,525.06		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	589,193.63	650,000.00	10.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	194,725.58	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			783,919.21	650,000.00	-17.1%
TOTAL, REVENUES			783,919.21	650,000.00	-17.1%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,114,083.27	13,806,216.00	94.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,114,083.27	13,806,216.00	94.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,114,083.27	13,806,216.00	94.1%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	783,919.21	650,000.00	-17.1%
5) TOTAL, REVENUES			783,919.21	650,000.00	-17.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,114,083.27	13,806,216.00	94.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,114,083.27	13,806,216.00	94.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			(6,330,164.06)	(13,156,216.00)	107.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,230,164.06)	(13,056,216.00)	109.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,261,689.12	19,031,525.06	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,261,689.12	19,031,525.06	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,261,689.12	19,031,525.06	-24.7%
2) Ending Balance, June 30 (E + F1e)			19,031,525.06	5,975,309.06	-68.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,031,525.06	5,975,309.06	-68.6%
Building Construction and Improvement	0000	9780	19,031,525.06		
Building Construction and Improvement	0000	9780		5,975,309.06	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

## OTHER ENTERPRISE FUND

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

The principal revenue sources in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,002.00	41,869.00	23.1%
4) Other Local Revenue		8600-8799	1,019,319.70	1,110,441.00	8.9%
5) TOTAL, REVENUES			1,053,321.70	1,152,310.00	9.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	382,749.91	470,473.00	22.9%
2) Classified Salaries		2000-2999	432,921.32	375,995.00	-13.1%
3) Employee Benefits		3000-3999	325,453.41	336,223.00	3.3%
4) Books and Supplies		4000-4999	150,950.84	195,000.00	29.2%
5) Services and Other Operating Expenses		5000-5999	538,145.39	785,820.00	46.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,830,220.87	2,163,511.00	18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(776,899.17)	(1,011,201.00)	30.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	759,834.44	1,011,201.00	33.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			759,834.44	1,011,201.00	33.1%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(17,064.73)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,853.55	4,788.82	-78.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,853.55	4,788.82	-78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,853.55	4,788.82	-78.1%
2) Ending Net Position, June 30 (E + F1e)			4,788.82	4,788.82	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	4,788.82	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,788.82	0.00	-100.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(622,073.98)		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,788.82		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	10,000.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	65,038.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	760,658.44		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	5,482.73		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			223,894.53		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	59,077.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,695.76		
4) Current Loans		9640			
5) Unearned Revenue		9650	155,332.52		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			219,105.71		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			4,788.82		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	34,002.00	41,869.00	23.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,002.00	41,869.00	23.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(671.42)	500.00	-174.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(17,064.73)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	691,677.21	896,691.00	29.6%
Other Local Revenue					
All Other Local Revenue		8699	345,378.64	213,250.00	-38.3%
TOTAL, OTHER LOCAL REVENUE			1,019,319.70	1,110,441.00	8.9%
TOTAL, REVENUES			1,053,321.70	1,152,310.00	9.4%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	279,535.80	383,011.00	37.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,214.11	87,462.00	-15.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			382,749.91	470,473.00	22.9%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries		2200	91,880.42	72,767.00	-20.8%
Classified Supervisors' and Administrators' Salaries		2300	175,501.99	161,742.00	-7.8%
Clerical, Technical and Office Salaries		2400	164,619.36	134,486.00	-18.3%
Other Classified Salaries		2900	919.55	7,000.00	661.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>432,921.32</b>	<b>375,995.00</b>	<b>-13.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	106,376.98	131,619.00	23.7%
PERS		3201-3202	106,830.03	102,694.00	-3.9%
OASDI/Medicare/Alternative		3301-3302	37,874.85	34,604.00	-8.6%
Health and Welfare Benefits		3401-3402	26,656.31	22,786.00	-14.5%
Unemployment Insurance		3501-3502	1,584.34	435.00	-72.5%
Workers' Compensation		3601-3602	14,000.78	14,641.00	4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,427.39	8,672.00	2.9%
Other Employee Benefits		3901-3902	23,702.73	20,772.00	-12.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>325,453.41</b>	<b>336,223.00</b>	<b>3.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	39,028.30	53,000.00	35.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	111,922.54	102,000.00	-8.9%
Noncapitalized Equipment		4400	0.00	40,000.00	New
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>150,950.84</b>	<b>195,000.00</b>	<b>29.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,286.93	18,950.00	54.2%
Dues and Memberships		5300	3,883.24	4,700.00	21.0%
Insurance		5400-5450	1,375.46	2,105.00	53.0%
Operations and Housekeeping Services		5500	34,265.78	49,500.00	44.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	71,014.31	185,804.00	161.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	238,929.53	338,840.00	41.8%
Professional/Consulting Services and					
Operating Expenditures		5800	176,002.69	185,497.00	5.4%
Communications		5900	387.45	424.00	9.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>538,145.39</b>	<b>785,820.00</b>	<b>46.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,830,220.87</b>	<b>2,163,511.00</b>	<b>18.2%</b>
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	759,834.44	1,011,201.00	33.1%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>759,834.44</b>	<b>1,011,201.00</b>	<b>33.1%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>759,834.44</b>	<b>1,011,201.00</b>	<b>33.1%</b>
<b>(a-b+e)</b>			<b>759,834.44</b>	<b>1,011,201.00</b>	<b>33.1%</b>

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,002.00	41,869.00	23.1%
4) Other Local Revenue		8600-8799	1,019,319.70	1,110,441.00	8.9%
5) TOTAL, REVENUES			1,053,321.70	1,152,310.00	9.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		1,830,220.87	2,163,511.00	18.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,830,220.87	2,163,511.00	18.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(776,899.17)	(1,011,201.00)	30.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	759,834.44	1,011,201.00	33.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			759,834.44	1,011,201.00	33.1%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(17,064.73)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	21,853.55	4,788.82	-78.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,853.55	4,788.82	-78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,853.55	4,788.82	-78.1%
2) Ending Net Position, June 30 (E + F1e)			4,788.82	4,788.82	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	4,788.82	New
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	4,788.82	0.00	-100.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

## SELF-INSURANCE FUND

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

The principal revenues in this fund are the following:

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

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	681,425.29	510,000.00	-25.2%
5) TOTAL, REVENUES			681,425.29	510,000.00	-25.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	265,177.43	410,000.00	54.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			265,177.43	410,000.00	54.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			416,247.86	100,000.00	-76.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			416,247.86	100,000.00	-76.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,301,464.30	5,717,712.16	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,301,464.30	5,717,712.16	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,301,464.30	5,717,712.16	7.9%
2) Ending Net Position, June 30 (E + F1e)			5,717,712.16	5,817,712.16	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,717,712.16	5,817,712.16	1.7%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,677,954.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	(43,709.87)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	141,860.83		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			5,776,105.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	58,393.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			58,393.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			5,717,712.16		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	138,318.96	100,000.00	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	116,433.77	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	269,408.70	200,000.00	-25.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	157,263.86	210,000.00	33.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			681,425.29	510,000.00	-25.2%
TOTAL, REVENUES			681,425.29	510,000.00	-25.2%
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	265,177.43	410,000.00	54.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			265,177.43	410,000.00	54.6%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			265,177.43	410,000.00	54.6%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>			0.00	0.00	0.0%
(a-b+e)			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	681,425.29	510,000.00	-25.2%
5) TOTAL, REVENUES			681,425.29	510,000.00	-25.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		265,177.43	410,000.00	54.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			265,177.43	410,000.00	54.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			416,247.86	100,000.00	-76.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			416,247.86	100,000.00	-76.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,301,464.30	5,717,712.16	7.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,301,464.30	5,717,712.16	7.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,301,464.30	5,717,712.16	7.9%
2) Ending Net Position, June 30 (E + F1e)			5,717,712.16	5,817,712.16	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,717,712.16	5,817,712.16	1.7%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00

## Section M – Foundation Private-Purpose Trust Fund

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

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

The principal revenues in this fund are the following:

- Donations
- Interest

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



Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225.32	0.00	-100.0%
5) TOTAL, REVENUES			225.32	0.00	-100.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,757.93	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,757.93	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,532.61)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,532.61)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,757.93	225.32	-97.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,757.93	225.32	-97.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,757.93	225.32	-97.7%
2) Ending Net Position, June 30 (E + F1e)			225.32	225.32	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	225.32	225.32	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	73.61		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	151.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
i) Lease Assets		9460	0.00		
j) Accumulated Amortization-Lease Assets		9465	0.00		
k) Subscription Assets		9470	0.00		
l) Accumulated Amortization-Subscription Assets		9475	0.00		
11) TOTAL, ASSETS			225.32		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Subscription Liability		9660	0.00		
b) Net Pension Liability		9663	0.00		
c) Total/Net OPEB Liability		9664	0.00		
d) Compensated Absences		9665	0.00		
e) COPs Payable		9666	0.00		
f) Leases Payable		9667	0.00		
g) Lease Revenue Bonds Payable		9668	0.00		
h) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			225.32		
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	225.32	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			225.32	0.00	-100.0%
TOTAL, REVENUES			225.32	0.00	-100.0%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures		5800	9,757.93	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,757.93	0.00	-100.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			9,757.93	0.00	-100.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Unaudited Actuals	2025-26 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225.32	0.00	-100.0%
5) TOTAL, REVENUES			225.32	0.00	-100.0%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		9,757.93	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			9,757.93	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,532.61)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(9,532.61)	0.00	-100.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	9,757.93	225.32	-97.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,757.93	225.32	-97.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,757.93	225.32	-97.7%
2) Ending Net Position, June 30 (E + F1e)			225.32	225.32	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	225.32	225.32	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2024-25 Unaudited Actuals	2025-26 Budget
Total, Restricted Net Position		0.00	0.00



BOARD AGENDA ITEM: First Reading of Revisions to Board Policies

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:

Action

Reports/Presentation

Information

Public Hearing

Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The following revised Board Policies are presented to the Board for a first reading:

- AR 3440 - Inventories
- BP/AR 3512 – Equipment
- BP 3700 – Asset Capitalization and Inventory
- B/AR 1330 – Use of School Facilities
- BP 1330 – Use of School Facilities
- BP 3400 – Management of County Office Assets/Accounts

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**USE OF SCHOOL FACILITIES**

Application for Use of Facilities

An application for the use of facilities and grounds shall be made on a form provided by the Superintendent or ~~his or her~~ designee. Incomplete application forms may be denied ~~at~~ ~~in~~ the discretion of the Superintendent or ~~his or her~~ designee. Forms must be submitted at least two (2) weeks prior to the proposed use date.

Any persons applying for the use of any Superintendent of Schools' facility or grounds on behalf of any society, group, or organization shall present to the Superintendent or ~~his or her~~ designee written authorization on agency letterhead from the group or organization to make the application, and must be at least 18 years of age.

Persons or organizations applying for the use of Superintendent of Schools' facilities or grounds shall submit a statement of information indicating that the organization upholds the state and federal constitutions and does not intend to use school premises to commit unlawful acts.

Payment for Use and Security Deposits

Payment for use of Superintendent of Schools' facilities or grounds is site specific. Refer to appropriate rental agreement for payment/deposit details.

Civic Center Use

Subject to Sutter County Board of Education and Superintendent of Schools' policies and regulations, Superintendent of Schools' facilities and grounds shall be available to citizens and community groups as a civic center for the following purposes (**Education Code 32282, 38131, 51860**):

1. Public, literary, scientific, recreational, educational, or public agency meetings.
2. The discussion of matters of general or public interest.
3. The conduct of religious services **for temporary periods, on a one-time or renewable basis**, by any church or religious organization.
4. Child care programs to provide supervision and activities for children of preschool and elementary school age.
5. The administration of examinations for the selection of personnel or the instruction of precinct board members by public agencies.

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6. Supervised recreational activities including, but not limited to, sports league activities **for youth** that are arranged for and supervised by entities, including religious organizations or churches, and in which youths may participate regardless of religious belief or denomination.
7. A community youth center.
8. Mass care and welfare shelters during disasters or other emergencies affecting the public health and welfare.
9. A ceremony, patriotic celebration, or related educational assembly conducted by a veterans' organization. A “veterans' organization” means the American Legion, Veterans of Foreign Wars, Disabled American Veterans, United Spanish War Veterans, Grand Army of the Republic, or other duly recognized organization of honorably discharged soldiers, sailors, or marines of the United States, or any of their territories. (Military and Veterans Code 1800)
10. **Bicycle, scooter, electric bicycle, motorized bicycle, or motorized scooter safety instruction for district students by local law enforcement, public agencies, nonprofit associations, or organizations specified in Education Code 38134.**
11. Other purposes deemed appropriate by the Board.

~~(Education Code 32282, 38131)~~

Restrictions

Superintendent of Schools’ facilities or grounds shall not be used for any of the following activities:

1. Any use by an individual or group for the commission of any crime or any act prohibited by law.
2. Any use that is inconsistent with the use of the facility for Superintendent of Schools purposes or that interferes with the regular conduct of Superintendent of Schools Office work.
3. **Any use which involves the possession, consumption, or sale of drugs or any restricted substances, including tobacco.**
4. **Any use which involves the possession, consumption, or sale of alcoholic beverages, except for special events approved by the Superintendent or designee pursuant to Business and Professions Code 25608 which are covered by a special events permit pursuant to Division 9 of the Business and Professions Code and which will occur at**

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a time when students are not on the grounds. Any such use of facilities shall be subject to any limitations that may be necessary to reduce risks to the Superintendent of Schools and ensure the safety of participants, as determined by the Superintendent or designee. Applicable limitations shall be clearly stated in the facility use agreement to be signed by the user's representative.

The Superintendent of Schools may exclude certain school facilities from nonschool use for safety or security reasons.

### Cancellations and Revocations

If a group or organization finds it necessary to cancel a scheduled use, the appropriate Superintendent of Schools' staff member should be notified as soon as possible and at least 24 hours prior to the proposed use. Cancellations made after 24 hours prior to the proposed use will be charged for any expenses the Superintendent of Schools has incurred in opening the facility.

Any permit may be revoked without previous notice for violation of eCounty bBoard or Superintendent policy or regulations. For other causes, permits may be revoked at any time upon reasonable notice.

### Damage and Liability

Groups, organizations, or persons using Superintendent of Schools' facilities or grounds shall be liable for any property damages caused by the activity. The Board may charge the amount necessary to repair the damages and may deny the group further use of facilities or grounds (Education Code 38134).

Any group or organization using Superintendent of Schools' facilities or grounds shall be liable for any injuries resulting from its negligence during the use of facilities or grounds. The group shall bear the cost of insuring against this risk and defending itself against claims arising from this risk. (Education Code 38134)

Groups or organizations shall provide evidence of insurance against claims arising out of the group's own negligence in an amount satisfactory to the Superintendent or his-or-her designee. Evidence of insurance shall be provided at least ten (10) days prior to the commencement of the proposed use date. Groups or organizations shall also be required to include the Sutter County Superintendent of Schools as an additional insured on their liability policies for claims arising out of the negligence of the group.

As When permitted by law, the Superintendent or his-or-her designee may require a hold harmless agreement and indemnification when warranted by the type of activity or the specific facility being used.

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Safety Precautions

1. In cases involving the use of indoor areas, the number of people admitted or seated shall not exceed the regular capacity as established in Title 19, Section 3130 of the California Administrative Code.
2. No room or area shall be occupied by more persons than **specified for the reserved space and/or as** indicated on posted signs.
- ~~3. No classroom or single portable shall be occupied by more than forty (40) persons. (Not applicable at Woodleaf Outdoor School site.)~~

Grounds Utilization

1. Horseback riding or the operation of equipment that constitutes a hazard or public nuisance is prohibited.
2. Power driven vehicles of any nature shall not take place on any play fields of the Superintendent of Schools except as necessary by Superintendent of Schools personnel in carrying out their assigned responsibilities.
3. **Vehicles of any nature shall comply with and be used in accordance with California law.**
- ~~4 3.~~ The flying of motorized model airplanes shall not take place on any Superintendent of Schools' play field.
- ~~5 4.~~ No "bounce houses."
- ~~6 5.~~ No activities prohibited by the Sutter County Superintendent of Schools' insurance carrier.

Decorations

1. There may be no decorating of Superintendent of Schools' facilities without prior approval.
2. Permitted decorations shall be erected in a manner that will not be destructive of Superintendent of Schools' property.

Furniture and Equipment – Use in Conjunction with Use of Facilities and Grounds

1. Use of equipment in conjunction with facilities and grounds must be specially requested and may be granted pursuant to the same procedure applicable to approval

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of the use of facilities and grounds. The user of equipment shall be liable for any damage or loss of such equipment that occurs while it is in ~~his or her~~ use or possession.

2. Furniture and equipment shall not be moved from room to room by user without prior permission.
3. Under no circumstances are pianos to be moved from room to room nor moved between a stage and a cafeteria floor. If a piano relocation is essential, arrangements must be made prior to the event to provide sufficient time for custodial or maintenance to move the piano.

### Furniture and Equipment – Use Not in Conjunction with Use of Facilities and Grounds

At ~~in his or her~~ ~~their~~ discretion, the Superintendent or ~~his or her~~ designee may loan furniture or equipment to public, government, or community service organizations for off-site use pursuant to the following guidelines and subject to the approval by the Superintendent or ~~his or her~~ designee.

1. Requests shall be in writing from the user to the Superintendent or his or her designee.
2. Requests shall be made sufficiently in advance to allow enough time for necessary arrangements to be made.
3. It shall be the responsibility of the requester to provide for pick-up and return of loaned furniture and equipment. This shall include, but not be limited to, adequate transportation and manpower to effect the movement of the items borrowed.
4. Superintendent of Schools' furniture and equipment must be protected from damage and mistreatment and ordinary precautions for cleanliness must be maintained.
5. The group borrowing Superintendent of Schools' furniture or equipment will be charged for any damage or loss to Superintendent of Schools' equipment while in their use.
6. The loan of furniture and equipment shall be for a one-day period unless the Superintendent or ~~his or her~~ designee, ~~in at his or her~~ ~~their~~ discretion, approves a loan for a longer period.
7. The loan of furniture and equipment shall not interfere with Superintendent of Schools' activities, as determined by the Superintendent or ~~his or her~~ designee.
8. Permission to loan furniture and equipment may be revoked by the Superintendent or ~~his or her~~ designee, ~~in at his or her~~ discretion, at any time.

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9. ~~At his~~ ~~his or her~~ the discretion of the Superintendent or ~~his or her~~ designee, the Superintendent of Schools may require a deposit as a condition of loaning furniture or equipment.

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**USE OF SCHOOL FACILITIES**

The County Board of Education believes that the facilities and grounds of the Sutter County Superintendent of Schools should be made available under the supervision of responsible persons for purposes provided for in the Civic Center Act ~~when to the extent that~~ such use does not interfere with Superintendent of Schools' activities ~~or other school-related uses.~~

~~The Superintendent or his or her designee may permit the use of facilities and grounds upon receipt of an application conforming with this Board Policy and Administrative Regulation 1330. The Superintendent or his or her designee may deny any use that he or she determines not to be in the best interest of the Sutter County Superintendent of Schools or the public. Priority in the use of facilities and grounds will be determined in the following order. Thereafter, the use shall be on a first-come, first-served basis.~~

~~The Superintendent or designee shall give priority to school-related activities in the use of school facilities and grounds. Other uses authorized under the Civic Center Act shall be on a first-come, first-served basis.~~

~~For the effective management and control of school facilities and grounds, the Superintendent or designee shall maintain procedures and regulations that (Education Code 38133):~~

- ~~1. Aid, encourage, and assist groups desiring to use school facilities for approved activities~~
- ~~2. Preserve order in school facilities and on school grounds and protect school facilities, including the designation of a person to supervise this task, if necessary~~
- ~~3. Ensure that the use of school facilities or grounds is not inconsistent with their use for school purposes and does not interfere with the regular conduct of schoolwork~~

~~There shall be no advertising on school facilities and grounds except as specified in Board Policy 1325 - Advertising and Promotion.~~

~~As necessary to ensure efficient use of school facilities, the Superintendent or designee may, with the Board's approval, enter into an agreement for the joint use of any school facilities or grounds. The Board shall approve any such agreement only if it determines that it is in the best interest of the County Office and the community.~~

**Fees**

~~The Board shall adopt a comprehensive schedule of fees to be charged for community use of school facilities and grounds, including, but not limited to, the multipurpose room(s),~~



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playing or athletic field(s), track and field venue(s), tennis court(s), and outdoor basketball court(s). The schedule of fees shall be prepared in accordance with 5 CCR 14037-14041. (5 CCR 14041)

The Board authorizes the use of school facilities or grounds without charge to school-related organizations whose activities are directly related to or for the benefit of the County Office or schools within the County of Sutter. All other groups requesting the use of school facilities under the Civic Center Act shall be charged an amount not to exceed direct costs determined in accordance with 5 CCR 14037-14041.

Additionally, when any use of school facilities or grounds is for religious services, the County Office shall charge an amount at least equal to the County Office's direct costs. (Education Code 38134)

Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the County Office's students or the students of schools within the County of Sutter. (Education Code 38134)

The Superintendent or designee may grant the use of school facilities or grounds on those days on which schools are closed. A fee will be imposed as follows (Education Code 37220):

- a. Costs of opening and closing the facilities, if no Superintendent of Schools employee would otherwise be available to perform that function as part of his/her normal duties.
- b. Costs of a Superintendent of Schools employee's presence during the group's use of the facility if that employee would not otherwise be present as part of his/her normal duties.
- c. Costs of the service if the services are necessary and would not have otherwise been performed as part of the employee's normal duties.

**Calculating Direct Costs**

Direct costs to be charged for community use of each, or each type of, school facility or grounds shall be calculated in accordance with 5 CCR 14038 and may reflect the community's proportionate share of the following costs (Education Code 38134; 5 CCR 14038-14041):

1. Capital direct costs calculated in accordance with 5 CCR 14039, including the estimated costs of maintenance, repair, restoration, and refurbishment of non-classroom space school facilities or grounds

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2. Operational direct costs calculated in accordance with 5 CCR 14040, including estimated costs of supplies, utilities, janitorial services, other services performed by County Office employees and/or contracted workers, and salaries and benefits paid to County Office employees directly associated with the administration of the Civic Center Act to operate and maintain school facilities and grounds

Direct cost fees shall not be discounted to any group or organization except when the discount is specifically authorized in the adopted fee schedule. (5 CCR 14041)

**Expending Funds Collected as Capital Direct Costs**

Any funds collected as capital direct costs shall be deposited into a special fund to be used only for capital maintenance, repair, restoration, and refurbishment of school facilities and grounds. (5 CCR 14042)

**Use of School Facility as Polling Place**

The Board may authorize the use of school buildings as polling places, or vote centers for election day. The Board may also authorize the use of school buildings, without cost, for the storage of voting machines and other vote-tabulating devices. However, if a city or county elections official specifically requests the use of a school building as a polling place, or vote center on election day and/or during the 10 days preceding election day, as well as during key dates necessary for drop-off, set-up, and pick-up of election materials, as determined by the elections official, the Board shall allow its use for such purpose. If school will be in session, the Superintendent or designee shall identify to elections officials the specific areas of the school buildings not occupied by school activities that will be allowed for use as a polling place or vote center. (Elections Code 12283)

When a school is used as a polling place or vote center, the Superintendent or designee shall provide the elections official a site with an adequate amount of space that will allow the precinct board to perform its duties in a manner that will not impede, interfere, or interrupt the normal process of voting and shall make a telephone line for Internet access available for use by local elections officials if so requested. The Superintendent or designee shall make a reasonable effort to ensure that the site is accessible to persons with disabilities. (Elections Code 12283)

The Superintendent or designee shall establish procedures to ensure student safety and minimize disruptions whenever school is in session while the facilities are being used as a polling place or vote center.

**PRIORITY I**

~~Uses directly related to or for the benefit of public schools in Sutter County and the operation of those schools.~~

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**PRIORITY II**

~~Uses by departments of agencies of the local, state or federal government.~~

**PRIORITY III**

~~Uses by community organizations formed for educational, political, economic, artistic, or moral interest of the citizens of the county.~~

~~The Superintendent or his or her designee shall maintain procedures and regulations for the use of Superintendent of Schools' facilities and grounds that:~~

- ~~1.—— Aid, encourage, and assist groups desiring to use Superintendent of Schools' facilities for approved activities.~~
- ~~2.—— Preserve order in Superintendent of Schools' buildings and on Superintendent of Schools' grounds and protect Superintendent of Schools' facilities, designating a person to supervise this task, if necessary.~~
- ~~3.—— Ensure that the use of Superintendent of Schools' facilities or grounds is not inconsistent with their use for Superintendent of Schools' purposes and does not interfere with the regular conduct of Superintendent of Schools' work.~~

~~(Education Code 38133)~~

Fees

- ~~1.—— No fees will be required for those uses described in Priority I except for the following:
  - ~~a.—— Costs of opening and closing the facilities, if no Superintendent of Schools employee would otherwise be available to perform that function as part of his/her normal duties.~~
  - ~~b.—— Costs of a Superintendent of Schools employee's presence during the group's use of the facility if that employee would not otherwise be present as part of his/her normal duties.~~
  - ~~c.—— Costs of the service if the services are necessary and would not have otherwise been performed as part of the employee's normal duties.~~~~
- ~~2.—— The Board believes that the use of Superintendent of Schools' facilities or grounds by groups other than those described in Priority I, including nonprofit youth and school-oriented organizations that request the use of school facilities under the Civic Center Act,~~

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~~shall be charged at least direct costs. “Direct costs” means the cost of supplies, utilities, janitorial services, services of any other Superintendent of Schools employees, and salaries necessitated by the group’s use of the facilities and grounds.~~

~~3. — Groups shall be charged fair rental value when using school facilities or grounds for entertainment or meetings where admission is charged or contributions solicited and net receipts are not to be expended for charitable purposes or for the welfare of the students of the public schools (Education Code 38134)~~

~~4. — No use by any group under the Civic Center Act, or otherwise, shall be permitted if the costs incurred by the Superintendent of Schools in support of that use will impact programs funds or budget funds for the Superintendent of Schools, as determined by the Superintendent or his or her designee.~~

**Term and Revocation**

No use shall be granted for a duration exceeding one year, and permission for any use shall automatically terminate on June 30. Permission to use facilities and grounds may be renewed or revoked at the discretion of the Superintendent or his or her designee.

*Board Policy  
Series 3000 - Business and Noninstructional Operations*

## **MANAGEMENT OF COUNTY OFFICE ASSETS/ACCOUNTS**

The Sutter County Board of Education and the Superintendent recognize their fiduciary responsibility to effectively manage and safeguard the assets and resources of the County Office in order to help achieve the goals for student learning. The Superintendent or designee shall establish and maintain an accurate, efficient financial management system that enhances the County Office's ability to meet its fiscal obligations, produces reliable financial reports, and complies with laws, regulations, policies, and procedures. He/she shall ensure that the accounting system provides ongoing internal controls and meets generally accepted accounting standards.

### **Capital Assets**

The Superintendent or designee shall develop a system to accurately identify and value assets in order to help ensure financial accountability and to minimize the risk of loss or misuse. Assets with a useful life of more than one year and an initial acquisition cost of ~~\$5,000~~ \$10,000 or more shall be considered capital assets. The Superintendent or designee shall determine the estimated useful life of each capital asset and shall calculate and report the estimated loss of value or depreciation during each accounting period for all capital assets.

### **Lease Capitalization**

Leases that are not classified as short-term and whose aggregate payments made or received exceed \$100,000 will be capitalized ("Capitalization Threshold") in compliance with GASB 87, except as noted below:

- Leases that transfer ownership and do not contain termination options
- Short-term leases (12 months or less)
- Leases of assets that are investments
- Intangible assets (mineral rights, patents, software, copyrights)
- Biological assets (timber, living plants, living animals)
- Supply contracts
- Items deemed immaterial after consultation with auditors
- \$1 Leases or similar, not an exchange/exchange-like transaction

### **Subscription-Based Information Technology Arrangements**

The Sutter County Superintendent of Schools (SCSOS) shall not enter into an arrangement for use of a subscription-based software with a duration of more than

one year (12 months), unless such a lease provides SCSOS with preferred pricing or another significant business advantage.

Subscription-based software arrangement that are not classified as short-term and whose aggregate payments made or received exceed \$100,000 will be capitalized (“Capitalization Threshold”) in compliance with GASB 96, except as noted below:

- Payment is made in full, prior to commencement, for use of a multi-year SBITA
- Short-term agreements (12 months or less)
- Perpetual licensing agreements
- Contract does not provide for a right-to-use information technology asset
- \$1 agreement or similar, not an exchange/exchange-like transaction

### **Internal Controls/Fraud Prevention**

The Sutter County Board of Education and Superintendent expects Board members, employees, consultants, vendors, contractors, and other parties maintaining a business relationship with the County Office to act with integrity and due diligence in dealings involving County Office assets and fiscal resources.

The Superintendent or designee shall develop internal controls which aid in the prevention and detection of fraud, financial impropriety, or irregularity. These internal controls may include, but are not limited to, segregating employee duties relating to authorization, custody of assets, and recording or reporting of transactions; providing detailed, written job descriptions explaining the segregation of functions; adopting an integrated financial system; conducting background checks on business office employees; and requiring continuous in-service training for business office staff on the importance of fraud prevention.

All employees shall be alert for any indication of fraud, financial impropriety, or irregularity within their area of responsibility. Any employee who suspects fraud, impropriety, or irregularity shall immediately report those suspicions to his/her immediate supervisor and/or the Superintendent or designee. In addition, the Superintendent or designee shall establish a method for employees and outside persons to anonymously report any suspected instances of fraud, impropriety, or irregularity.

The Superintendent or designee shall have primary responsibility for any necessary investigations of suspected fraud, impropriety, or irregularity, in coordination with legal counsel, auditors, law enforcement agencies, or other governmental entities, as appropriate.

Legal Reference:

EDUCATION CODE

14500-14508 Financial and compliance audits

35035 Powers and duties of superintendent

35250 Duty to keep certain records and reports

41010-41023 Accounting regulations, budget controls and audits

42600-42604 Control of expenditures

42647 Drawing of warrants by district on county treasurer; form; reports,  
statements and other data

GOVERNMENT CODE

53995-53997 Obligation of contract

*Administrative Regulation*  
*Series 3000 - Business and Non-instructional Operations*

## **Inventories**

In order to provide for the proper tracking and control of County Office property, the Superintendent or designee shall maintain an inventory of equipment in accordance with law for the following:

1. All equipment items currently valued in excess of the amount specified in ~~\$500~~ (Education Code 35168)
2. All equipment items purchased with state and/or federal categorical funds that have a useful life of more than one year with an acquisition cost **in excess of the amount specified in Education Code 35168 of \$500 or more** per unit

In addition, the Superintendent or designee may maintain a list of specific items which shall be inventoried for internal control purposes regardless of their initial cost or current value.

The inventory shall contain a record of the following information: (Education Code 35168; 5 CCR 3946)

1. Name and description of the property
2. Identification number
3. Original cost of the item of equipment or a reasonable estimate if the original cost is unknown
4. Date of acquisition
5. Location of use
6. The date and method of disposal

In addition to the information specified in items #1-6 above, the following information shall be recorded for equipment acquired with state and/or federal categorical funds unless otherwise specified in law: (5 CCR 3946; 2 CFR 200.313)

1. Source of the property (funding source)
2. Titleholder
3. Percentage of federal participation in the cost of the property



4. Use and condition of property
5. Sale price of the property upon disposition and method used to determine current fair market value

At the time of purchase, the Superintendent or designee shall affix a label to the equipment containing the identification number and the County Office name. Equipment items purchased with categorical program funds shall also be labeled with the name of the project in accordance with 5 CCR 3946.

Whenever an equipment item is moved to a new location or the equipment is used for a new purpose, the new location or purpose shall be recorded in the inventory.

### **Physical Inventory**

At least once every two years, a physical inventory of equipment shall be conducted and the results reconciled with the property records. (2 CFR 200.313)

The Superintendent or designee shall establish procedures for conducting the physical inventory which shall include, but not be limited to, designation of person(s) responsible for coordinating and conducting the inventory, preparation and distribution of count sheets, procedures for implementing the inventory, and procedures for conducting a recount to substantiate the validity of the inventory.

The Superintendent or designee shall investigate any differences between the quantities determined by the physical inspection and those in the accounting records.

## **Equipment**

Equipment shall be used primarily for educational purposes and/or to conduct school business. The Superintendent or designee shall ensure that all employees, students, and other users understand the appropriate use of equipment and that any misuse may be cause for disciplinary action or loss of user privilege.

School-connected organizations may be granted reasonable use of the equipment for school-related matters as long as it does not interfere with the use by students or employees or otherwise disrupt school operations.

The Superintendent or designee shall approve the transfer of any equipment from one work site to another and the removal of any equipment for off-site use. When any equipment is taken off site, the borrower is responsible for its safe return and shall be fully liable for any loss or damage.

Employees transferred to another work site shall take with them only those personal items that have been purchased with their own funds unless otherwise authorized by the Superintendent or designee or applicable Board policy.

The Superintendent or designee shall maintain an inventory of all equipment currently valued in excess of ~~the amount specified in \$500.~~ (Education Code 35168; and in accordance with 5 CCR 3946).

When equipment is unusable or is no longer needed, it may be sold, donated, or disposed of in accordance with Education Code 17540-17555 or 2 CFR 200.313, as applicable.

### **Equipment Acquired with Federal Funds**

The Superintendent or designee shall obtain prior written approval from the California Department of Education or other awarding agency before purchasing equipment with federal funds. (2 CFR 200.48, 200.313, 200.439)

All equipment purchased for federal programs funded through the consolidated application pursuant to Education Code 64000-64001 shall be labeled with the name of the project, identification number, and name of the county office. (2 CFR 200.313; 5 CCR 3946)

For any equipment acquired in whole or in part with federal funds, the Superintendent or designee shall develop adequate maintenance procedures to keep the property in good condition. He/she shall also develop adequate safeguards to prevent loss, damage, or theft of the property and shall investigate any loss, damage, or theft. (2 CFR 200.313) The purchases will adhere to procurement methods as outlined in CFR 200.320.

Equipment purchased for use in a federal program shall be used in that program as long as needed, whether or not the program continues to be supported by federal funds. The equipment may be used in other activities currently or previously supported by a federal agency when such use does not interfere with the work on the project or program for which it was originally acquired or when use of the equipment is no longer needed for the original program. (2 CFR 200.313)

**Board Policies and Regulations Manual  
Sutter County Superintendent of Schools**

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*Series 3000 - Business*

**ASSET CAPITALIZATION AND INVENTORY**

Government Accounting Standards Board Statement (GASB) 34 requires that county offices of education include the net book value of fixed assets in the Statement of Net Assets as part of the government-wide financial statements beginning in the 2002-2003 fiscal year. It requires that these assets be depreciated on an annual basis using original cost and established depreciation guidelines. The Sutter County Office of Education will comply with that requirement, and in addition, it has an existing internal policy requiring the inventory of certain assets based on established guidelines. The following sections clarify the distinction between SCOE's policy of asset capitalization and asset inventory.

**I. Asset Capitalization**

**A. Establishment of Capitalization Threshold**

An asset capitalization policy establishes a reasonable capitalization threshold for all types of assets and also facilitates the depreciation of those assets over their estimated useful lives. Capitalization is an accounting treatment whereby an item is reflected as an asset on the Statement of Net Assets rather than as an expenditure of the current period. The capitalization threshold is the cost criteria used to determine whether an asset will be capitalized. The California Department of Education (CDE) recommends ~~and Code of Federal Regulations, Title 2 Section 200.1 establishes~~ a threshold of at least ~~\$5,000~~ ~~\$10,000~~ for the capitalization of assets.

- ~~• The Office of Management and Budget (OMB) Circular A-87, Cost Principals for State Local and Indian Tribal Government, Attachment B, sections 19(a)(2) and 19(h) sets the federal capitalization threshold at \$5000, allowing property costing up to \$5,000 to be charged to federal grants as supplies, rather than capital outlay without specific awarding agency approval.~~
- ~~• The California State Accounting Manual used by California state agencies requires capitalization of property which has a normal life of at least one year and a unit acquisition cost of at least \$5,000.~~

Therefore, in accordance with GASB 34, ~~CDE, and Code of Federal Regulations and the above publications~~, SCOE will capitalize all assets with an original cost of ~~\$5,000~~ ~~\$10,000~~ or greater and a normal useful life of more than one year except for Facilities assets which will be capitalized at \$15,000.

**B. Depreciation**

**Board Policies and Regulations Manual  
Sutter County Superintendent of Schools**

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*Series 3000 - Business*

Depreciation represents the recognition of the cost of an asset over time, by calculating its estimated loss in value during each accounting period.

- GASB 34 allows the use of any established depreciation method
- The CDE recommends the use of the straight-line method.

In accordance with the CDE's recommendation, SCOE will use the straight-line method over the estimated remaining useful lives for classes of assets as specified by Internal Revenue Code Section 168 as follows:

Land	Indefinite life, no depreciation
Buildings	40 years
Land Improvements	20 years
Portable Classrooms	25 years
Office Furniture and Equipment	10 years
Computer Equipment	5 years
Vehicles	5 years
Buses	9 years
Other property not listed above	10 years

SCOE's Asset Capitalization policy will depreciate all assets with an original (or historical) cost of ~~\$5,000~~ \$10,000 or higher using the straight-line method and the estimated remaining useful life of the specific asset. These assets will be recorded in the 6400 object code within the Standardized Account Code Structure (SACS) during the year. During the closing process, the net book value of each asset will be determined and recorded on the Statement of Net Assets on SCOE's financial statements.

**II. Historical Inventory of Equipment**

A historical inventory of equipment is an itemized list of equipment within a certain threshold for tracking and controlling property. Education Code Section 35168 requires the equipment inventory of items with a cost ~~of \$500 or higher~~ exceeding the amount specified in Education Code Section 35168. SCOE currently has a policy of inventorying such equipment. In order to distinguish inventoried equipment from that which is ~~under \$500~~ specified in Education Code 35168, according to the California Education Code (~~\$200 as required by State Board~~) and are not required to be inventoried, GASB 34 suggests that these be recorded in different SACS object codes. Therefore, SCOE will record the purchase of inventoried equipment (with a cost ~~between \$500~~ specified in Education Code 35168 and ~~\$4,999~~ \$9,999) in object code 4400 and supply items with a cost under ~~the amount specified in Education Code 35168~~ \$500 in object code 4300.

Agenda Item No. \_\_\_\_

BOARD AGENDA ITEM: \_\_\_\_\_

BOARD MEETING DATE: \_\_\_\_\_

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

\_\_\_\_\_ Action

\_\_\_\_\_

\_\_\_\_\_ Reports/Presentation

SUBMITTED BY:

\_\_\_\_\_ Information

\_\_\_\_\_

\_\_\_\_\_ Public Hearing

PRESENTING TO BOARD:

\_\_\_\_\_ Other (specify)

\_\_\_\_\_

BACKGROUND AND SUMMARY INFORMATION:

## Summary Report of Revenues, Expenditures and Changes in Fund Balance (Unrestricted and Restricted Combined)

**September 2025**

08/16/25-09/15/25

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2025-26 % Actuals as a % of Budget
		7/1/25 (A)	8/15/25 (B)	9/15/25 (C)	9/15/25 (D)	(E)	
<b>A. Revenues</b>							
1. Local Control Funding Formula	8010-8099	\$ 12,099,350	\$ 12,099,350	\$ 446,901	\$ 12,099,350	-	A 3.7%
2. Federal Revenues	8100-8299	\$ 4,489,293	\$ 4,902,643	\$ 12,599	\$ 4,903,616	973	B 0.3%
3. Other State Revenues	8300-8599	\$ 13,550,404	\$ 13,559,849	\$ 844,390	\$ 13,559,849	-	C 6.2%
4. Other Local Revenues	8600-8799	\$ 21,802,094	\$ 21,811,094	\$ 1,256,132	\$ 22,129,258	318,164	D 5.8%
<b>5. TOTAL REVENUES</b>		<b>\$ 51,941,141</b>	<b>\$ 52,372,936</b>	<b>\$ 2,560,022</b>	<b>\$ 52,692,073</b>	<b>\$ 319,137</b>	<b>4.9%</b>
<b>B. Expenditures</b>							
1. Certificated Salaries	1000-1999	\$ 11,357,105	\$ 11,324,478	\$ 1,355,112	\$ 11,272,506	(51,972)	E 12.0%
2. Classified Salaries	2000-2999	\$ 14,324,610	\$ 14,101,914	\$ 2,089,287	\$ 14,049,587	(52,327)	F 14.8%
3. Employee Benefits	3000-3999	\$ 12,138,181	\$ 11,960,417	\$ 1,405,456	\$ 11,883,177	(77,240)	G 11.8%
4. Books and Supplies	4000-4999	\$ 1,260,846	\$ 1,354,953	\$ 245,178	\$ 1,395,642	40,689	H 18.1%
5. Services, Other Operation	5000-5999	\$ 9,440,690	\$ 11,238,552	\$ 2,138,599	\$ 11,758,134	519,582	I 19.0%
6. Capital Outlay	6000-6999	\$ 273,478	\$ 281,478	\$ 50,406	\$ 450,309	168,831	J 17.9%
7. Other Outgo	7100-7299	\$ 1,924,257	\$ 1,924,257	\$ 3,536	\$ 1,924,257	-	K 0.2%
8. Direct Support/Indirect	7300-7399	\$ (125,714)	\$ (125,714)	\$ (19,728)	\$ (125,714)	-	L 15.7%
9. Debt Service	7400-7499	\$ 847,732	\$ 847,732	\$ 288,229	\$ 576,458	(271,274)	M 34.0%
<b>10. TOTAL EXPENDITURES</b>		<b>\$ 51,441,185</b>	<b>\$ 52,908,067</b>	<b>\$ 7,556,075</b>	<b>\$ 53,184,356</b>	<b>276,289</b>	<b>14.3%</b>
<b>C. Excess ( Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)</b>							
		<b>\$ 499,956</b>	<b>\$ (535,131)</b>	<b>\$ (4,996,053)</b>	<b>\$ (492,283)</b>	<b>\$ 42,848</b>	<b>1014.9%</b>
<b>D. Other Financing Sources/Uses</b>							
1. Transfers In	8910-8979	\$ 34,000	\$ 42,000	\$ -	\$ 42,000	-	0.0%
2. Transfer Out	7610-7629	\$ 1,950,036	\$ 1,950,036	\$ -	\$ 1,950,036	-	0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	0.0%
<b>Total, Other Fin Sources/Uses</b>		<b>\$ (1,916,036)</b>	<b>\$ (1,908,036)</b>	<b>\$ -</b>	<b>\$ (1,908,036)</b>	<b>\$ -</b>	<b>0.0%</b>
<b>E. Net Change to Fund Balance</b>							
		<b>\$ (1,416,080)</b>	<b>\$ (2,443,167)</b>	<b>\$ (4,996,053)</b>	<b>\$ (2,400,319)</b>	<b>\$ 42,848</b>	<b>H</b>
<b>F. Fund Balance (Fund 01 only)</b>							
1. Beginning Balance		\$ 32,983,622	\$ 32,983,622	\$ 32,983,622	\$ 32,983,622	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
<b>Ending Balance</b>		<b>\$ 31,567,542</b>	<b>\$ 30,540,455</b>	<b>\$ 27,987,569</b>	<b>\$ 30,583,303</b>	<b>\$ 42,848</b>	
<b>G. Components of Ending Fund Balance</b>							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 15,348,062	\$ 12,961,420		\$ 12,953,361	\$ -	
Assigned	9780	\$ 13,539,419	\$ 14,825,630		\$ 14,862,722	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,669,561	\$ 2,742,905		\$ 2,756,720	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

**Explanation of Differences**  
**Net Change in Current Year Budget August Board Report**  
**08/16/25-09/15/25**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>A</b> <u>Local Control Funding Formula (8010-8099)</u>	<u>\$ -</u>	
<b>B</b> <u>Federal Revenues (8100-8299)</u>		
Feather River Academy (FRA)	\$ 973	<i>Budget 24-25 unspent Comprehensive Support and Improvement funds.</i>
	<u>\$ 973</u>	
<b>C</b> <u>Other State Revenues (8300-8599)</u>	<u>\$ -</u>	
<b>D</b> <u>Other Local Revenues (8600-8799)</u>		
Special Education	\$ 281,564	<i>Increase budget for one on one billback staff.</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 36,600	<i>Establish budgets for 25/26 Math, Science and Computer Science Grant.</i>
	<u>\$ 318,164</u>	
<b>E</b> <u>Certificated Salaries (1000-1999)</u>		
Special Education	\$ (55,732)	<i>Adjust budget for behavioral class teacher.</i>
Pathways Charter Academy	\$ 3,000	<i>Budget counselor timesheets.</i>
Various departments	\$ 760	<i>Miscellaneous Adjustments.</i>
	<u>\$ (51,972)</u>	
<b>F</b> <u>Classified Salaries (2000-2999)</u>		
Special Education	\$ (52,327)	<i>Adjust budget for contracted para substitutes.</i>
	<u>\$ (52,327)</u>	
<b>G</b> <u>Employee Benefits (3000-3999)</u>		
Special Education	\$ (78,120)	<i>Adjust budget for contracted para subs and behavioral class teacher.</i>
Various departments	\$ 880	<i>Miscellaneous Adjustments.</i>
	<u>\$ (77,240)</u>	
<b>H</b> <u>Books and Supplies (4000-4999)</u>		
Special Education	\$ 16,025	<i>Increase budget to purchase classroom supplies and tech equipment.</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 5,840	<i>Establish budgets for 25/26 Math, Science and Computer Science Grant.</i>
Shady Creek Outdoor School	\$ 16,124	<i>Establish budget for donation related supplies.</i>
Pathways Charter Academy	\$ 2,000	<i>Increase budget for Middle College program.</i>
Various departments	\$ 700	<i>Miscellaneous Adjustments.</i>
	<u>\$ 40,689</u>	
<b>I</b> <u>Services, Other Operations (5000-5999)</u>		
County Office	\$ 100,000	<i>Increase budget for professional development.</i>
Special Education	\$ 299,346	<i>Adjust budget to reflect contracted services, program needs, and operational expenses.</i>
Curriculum, Instruction, and Accountability (CIA)	\$ 82,975	<i>Increase budget for professional development and Math, Science, and Computer Science Grant.</i>
Shady Creek Outdoor School	\$ 15,000	<i>Increase budget for services, merchandise, and journals</i>
Feather River Academy (FRA)	\$ 9,803	<i>Increase budget for Corwin Professional Development.</i>
Pathways Charter Academy	\$ 4,500	<i>Increase budget for Middle College program.</i>
Special Education Local Plan Area (SELPA)	\$ 7,958	<i>Adjust budget to align with approved support services.</i>
	<u>\$ 519,582</u>	



**Explanation of Differences  
Net Change in Current Year Budget August Board Report  
08/16/25-09/15/25**

	<u>Amount</u>	<u>Explanation of Differences</u>
<b>J</b> <u>Capital Outlay (6000-6999)</u>		
County Office	\$ 171,831	<i>Budget materials for Feather River Academy roof project.</i>
Shady Creek Outdoor School	\$ (3,000)	<i>Transfer to supplies.</i>
	<u>\$ 168,831</u>	
<b>K</b> <u>Other Outgo (7100 - 7299)</u>		
	<u>\$ -</u>	
<b>L</b> <u>Direct Support / Indirect (7300-7399)</u>		
	<u>\$ -</u>	
<b>M</b> <u>Debt Services (7400 - 7499)</u>		
County Office	\$ (271,274)	<i>Adjust budget for Career Training Center Debt Service Payment.</i>
	<u>\$ (271,274)</u>	
<b>N</b> <u>Transfers In (8910-8979)</u>		
	<u>\$ -</u>	
<b>O</b> <u>Transfers Out (7610-7629)</u>		
	<u>\$ -</u>	
<b>P</b> <u>Contributions (8980-8999)</u>		
	<u>\$ -</u>	
 <b>Net Change in Current Year Budget</b>	 <b><u>\$ 42,848</u></b>	

BOARD AGENDA ITEM: Proposition 28—Arts and Music in Schools Funding for Pathways Charter Academy

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

x Action

Kristi Johnson

       Reports/Presentation

SUBMITTED BY:

       Information

Kristi Johnson

       Public Hearing

PRESENTING TO BOARD:

       Other (specify)

Kristi Johnson

BACKGROUND AND SUMMARY INFORMATION:

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24.

LEA must submit a board-approved report to CDE, and post report to their website, annually that details:

- Type of arts education details funded;
- Number of FTE for teachers, classified, and teaching aides;
- Number of pupils served;
- Number of schoolsites providing arts education programs with these funds.

# Proposition 28: Arts and Music in Schools Funding

## Annual Report

### Fiscal Year 2024-25

Name: Pathways Charter Academy

CDS Code: 5110512-0140152

Charter School Number: 2089

Allocation Year: 2024-25, 2023-24

**1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).**

Pathways Charter Academy will be contracting with Yuba-Sutter Arts Council to provide art instruction throughout the year.

**2. Number of full-time equivalent teachers (certificated).** 0.0

**3. Number of full-time equivalent personnel (classified).** 0.0

**4. Number of full-time equivalent teaching aides.** 0.0

**5. Number of students served.** 25

**6. Number of school sites providing arts education.** 0

**Date of Approval by Governing Board/Body** 10/8/2025 12:00:00 AM

**Annual Report Data URL**

<https://d16k74nzx9emoe.cloudfront.net/8c6bb26f-3f17-483c-b031-bd5dfbc5dcf3/24-25 PCA Prop 28.docx.pdf>

**Submission Date** 9/26/2025 9:00:58 AM

BOARD AGENDA ITEM: Proposition 28—Arts and Music in Schools Funding for Special Education and Feather River Academy

BOARD MEETING DATE:   October 8, 2025  

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u>  x  </u> Action	<u>Kristi Johnson</u>
<u>      </u> Reports/Presentation	SUBMITTED BY:
<u>      </u> Information	<u>Kristi Johnson</u>
<u>      </u> Public Hearing	PRESENTING TO BOARD:
<u>      </u> Other (specify)	<u>Kristi Johnson</u>

BACKGROUND AND SUMMARY INFORMATION:

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools (AMS) Funding Guarantee and Accountability Act. The measure required the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023-24.

LEA must submit a board-approved report to CDE, and post report to their website, annually that details:

- Type of arts education details funded;
- Number of FTE for teachers, classified, and teaching aides;
- Number of pupils served;
- Number of schoolsites providing arts education programs with these funds.

# Proposition 28: Arts and Music in Schools Funding

## Annual Report

### Fiscal Year 2024-25

Name: Sutter Co. Office of Education  
CDS Code: 5110512-0000000  
Allocation Year: 2024-25, 2023-24

**1. Narrative description of the Prop 28 arts education program(s) funded. (2500 character limit).**

Sutter County Superintendent of Schools Special Education will be contracting services to include Yoga/dance/movement for students with autism, photography, and music and dance. Feather River Academy will be contracting with Yuba-Sutter Arts Council to provide art instruction throughout the year.

<b>2. Number of full-time equivalent teachers (certificated).</b>	0.0
<b>3. Number of full-time equivalent personnel (classified).</b>	0.0
<b>4. Number of full-time equivalent teaching aides.</b>	0.0
<b>5. Number of students served.</b>	360
<b>6. Number of school sites providing arts education.</b>	2

**Date of Approval by Governing Board/Body** 10/8/2025 12:00:00 AM

**Annual Report Data URL**

<https://d16k74nzx9emoe.cloudfront.net/9a69baad-4153-47ae-a0e8-2767efb58dc6/24-25%20SPED%20>  
<https://d16k74nzx9emoe.cloudfront.net/dc04eab6-2544-4dc0-85da-5589f77ae94b/24-25%20FRA%20Prop%2028.docx.pdfProp%2028.docx.pdf>

**Submission Date** 9/26/2025 9:10:07 AM

BOARD AGENDA ITEM: Supervisor of Attendance Approval

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Virginia Bisby

SUBMITTED BY:

Virginia Bisby

PRESENTING TO BOARD:

Virginia Bisby

BACKGROUND AND SUMMARY INFORMATION:

**EC 48240.**

(a) The governing board of each school district and each county superintendent of schools shall appoint a supervisor of attendance and any assistant supervisors of attendance as may be necessary to supervise the attendance of pupils in the school district or county. The governing board of the school district or county superintendent of schools shall prescribe the duties of the supervisor of attendance and assistant supervisors of attendance to include, among other duties that may be required, those specific duties related to compulsory full-time education, truancy, work permits, compulsory continuation education, and opportunity schools, classes, and programs, now required of the attendance supervisors by this chapter and Article 4 (commencing with Section 48450) of Chapter 3 and Article 2 (commencing with Section 48640) of Chapter 4.

(b) It is the intent of the Legislature that in performing his or her duties, the supervisor of attendance promote a culture of attendance and establish a system to accurately track pupil attendance in order to achieve all of the following:

- (1) Raise the awareness of school personnel, parents, guardians, caregivers, community partners, and local businesses of the effects of chronic absenteeism and truancy and other challenges associated with poor attendance.
- (2) Identify and respond to grade level or pupil subgroup patterns of chronic absenteeism or truancy.

- (3) Identify and address factors contributing to chronic absenteeism and habitual truancy, including suspension and expulsion.
- (4) Ensure that pupils with attendance problems are identified as early as possible to provide applicable support services and interventions.
- (5) Evaluate the effectiveness of strategies implemented to reduce chronic absenteeism rates and truancy rates.
- (c) When a pupil with a temporary disability, as defined in Section 48206.3, is receiving individual instruction in the home or a hospital or other residential health facility, the supervisor of attendance shall ensure that absences from the pupil's regular school program are excused until the pupil is able to return to the regular school program.
- (d) The supervisor of attendance may provide support services and interventions, which may include, but are not limited to, any or all of the following:
- (1) A conference between school personnel, the pupil's parent or guardian, and the pupil.
  - (2) Promoting co-curricular and extracurricular activities that increase pupil connectedness to school, such as tutoring, mentoring, the arts, service learning, or athletics.
  - (3) Recognizing pupils who achieve excellent attendance or demonstrate significant improvement in attendance.
  - (4) Referral to a school nurse, school counselor, school psychologist, school social worker, and other pupil support personnel for case management and counseling.
  - (5) Collaboration with child welfare services, law enforcement, courts, public health care agencies, or government agencies, or medical, mental health, and oral health care providers to receive necessary services.
  - (6) Collaborating with school study teams, guidance teams, school attendance review teams, or other intervention-related teams to assess the attendance or behavior problem in partnership with the pupil and his or her parents, guardians, or caregivers.
  - (7) In schools with significantly higher rates of chronic absenteeism, identify barriers to attendance that may require school-wide strategies rather than case management.
  - (8) Referral for a comprehensive psychosocial or psychoeducational assessment, including for purposes of creating an individualized education program for an individual with exceptional needs, as that term is defined in Section 56026, or plan adopted for a qualified handicapped person, as that term is defined in regulations promulgated by the United States Department of Education pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794).
  - (9) Referral to a school attendance review board established by the county or by a school district pursuant to Section 48321 or to the probation department pursuant to Section 48263.
  - (10) Referral to a truancy mediation program operated by the county's district attorney or probation officer pursuant to Section 48260.6.

*(Amended by Stats. 2018, Ch. 167, Sec. 7. (AB 2109) Effective January 1, 2019.)*

**EC 48245.**

In any district or districts with an average daily attendance of 1,000 or more school children, according to the annual school report of the last preceding school year, no district supervisor of attendance shall be appointed, unless he has been lawfully certificated for the work by the county board of education.

Recommend that Virginia Bisby be appointed County Supervisor of Attendance for Sutter County Superintendent of Schools who presented the Supervisor of Attendance Training on August 27, 2025.

Recommend that Jennifer Cates be certified as District Supervisor of Attendance for Yuba City Unified School District who completed the required Supervisor of Attendance Training on August 27, 2025.

Recommend that Glenn Houston be certified as District Supervisor of Attendance for Live Oak Unified School District who completed the required Supervisor of Attendance Training on August 27, 2025.



BOARD AGENDA ITEM: LSSP

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

Virginia Bisby

SUBMITTED BY:

Virginia Bisby

PRESENTING TO BOARD:

Virginia Bisby

BACKGROUND AND SUMMARY INFORMATION:

SCSOS, Student Support and Outreach received the Cohort 7 Learning Communities for School Success Program (LCSSP) grant beginning July 1, 2023. Per the LCSSP legislation, “a local educational agency that receives LCSSP grant funding shall evaluate and report to the governing board of the school district, the county board of education, or its chartering authority, as applicable, and the department, the results of the activities it undertakes pursuant to this article.”

## Learning Communities for School Success Program



**\$772,800**

LCSSP Grant Funds  
2023-26  
3 Year Grant

### 2024-25 Summary Report

The goal of the LCSSP grant is to improve integrated MTSS systems to support the whole child at each site to continue to expand on the established momentum of cohort 4 LCSSP, which was creating the Counseling Consortium.



**13 LEAs**

LCSSP Consortium of LEA

- AeroSTEM Academy
- Brittan Elementary
- Browns Elementary
- \* Feather River Academy
- Franklin Elementary
- Live Oak Unified School District
- Marcum Illinois Elementary
- Nuestro Elementary
- \* Pathways Charter Academy
- \* Pleasant Grove Elementary
- Sutter Union High
- \* Twin Rivers Charter
- Winship-Robbins Elementary



**5,324**

Students Enrolled

12 LEAs participate in the Counseling Consortium with SSO Counselors assigned to provide Counseling services

#### Priority Population(s)

- K-3rd Grade
- Hispanic / Latino
- Homeless
- Socioeconomically Disadvantaged
- Middle School
- High School
- Foster Youth
- English Learners
- Rural Populations



Presented on LCSSP

- System of Support Meetings for Superintendents
- Included LCSSP services during District Planning Meetings



#### Connection to Goals & LCAP

1. School Attendance Rate
2. Chronic Absenteeism Rate
3. Graduation Rate
4. Suspension Rate



Integrated MTSS System



CA Dashboard Data Visuals were created as a data tool to support LEA with these LCAP indicators.



#### 7 Counselors + 2 SSO Admin

certified as Restorative Practices Trainers

### LCSSP Professional Development Options



On Track with all LCSSP Goals

#### Year 2 - Cohort 7

Report Updated: 9.9.25

LCSSP offers high quality professional development opportunities to our county LEAs at low to no cost.



#### Trauma-Informed Practices (TIP)



TIP training emphasizes understanding trauma and adversity, exploring their effects on the brain, and fostering a healing environment within schools.

##### Trauma Informed Training:

- Shared information with LEAs
- Trained LOUSD school sites in Fall 2024
- Provided overview of TIP to Tri-County Induction Program (TCIP) new educators in Spring 2025



#### Restorative Practices for Educators (RP)



RP training for educators teaches strategies to build a positive school culture. RP emphasizes proactive approaches to discipline, focusing on repairing harm and supporting students' social and emotional growth.

##### Restorative Practices Training:

- \* Counseling Consortium provided Restorative Practices Trainings for 2 LEAs and SSO Team.
- \* 2 Day Restorative Conferencing Training for FRA/PCA staff and Counseling Consortium in August 2024
- 2 Day TOT Restorative Conferencing for Counseling Consortium May 2025



#### SEL Training & Support Provided



Provided a variety of trainings and resources to strengthen SEL practices for students, staff, and LEAs in Sutter County.

- Provided trainings at:
  - SEL Communities of Practice in March 2025
  - Offered Sound Bath Session for SCSOS Staff
  - Provided PlayWorks Training for SCSOS
  - SEL Training for ELOP Lead Staff
- Offered Learning Session at Summer Summit in June 2025
- Co-created a Behavior Series collaboration with Curriculum Instruction and Accountability department for the 25-26 School Year



#### Positive Behavioral Interventions and Supports



PBIS training is for all staff with the primary goal of staff learning foundational Tier 1 PBIS practices to implement and sustain with fidelity.

##### Brittan Elementary

- PBIS Follow up Support

##### Feather River Academy

- PBIS Support / PBIS Recognition

##### Pleasant Grove Elementary

- PBIS All Staff Tier 1 Training

##### Meridian Elementary

- Created a PBIS training plan for 25-26 school year

Agenda Item No. 16.0

BOARD AGENDA ITEM: GANN Limit

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:

PREPARED BY: Paramjeet Kaur

Action

Reports/Presentation

SUBMITTED BY: Paramjeet Kaur

Information

Public Hearing

PRESENTING TO BOARD: Nic Hoogeveen

Other (specify)

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 25-26 VI is presented for Board approval to certify that the appropriations in the adopted budget do not exceed the limitations imposed by Article XIII B of the California Constitution, commonly known as the GANN Amendment

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b>	<b>2023-24 Actual</b>			<b>2024-25 Actual</b>		
Actual Appropriations Limit and Gann ADA are from COE's prior year Gann data reported to the CDE. LCFF data are from the prior year Annual County LCFF Calculation funding exhibit.						
<b>PRIOR YEAR APPROPRIATIONS LIMIT</b>						
1. Program Portion of Prior Year Appropriations Limit (A3 times [A6 divided by (A6 plus A7)], not to exceed A6) Excess is added to Other Services portion.	157,763.72		157,763.72			163,555.58
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	1,583,607.11		1,583,607.11			1,641,744.92
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	1,741,370.83		1,741,370.83			1,805,300.50
<b>PRIOR YEAR GANN ADA</b>						
4. Program ADA (Preload/Line B3, PY column)	25.68		25.68			18.93
5. Other ADA (Preload/Line B4, PY column)	15,489.74		15,489.74			15,561.23
<b>PRIOR YEAR LCFF</b>						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	756,591.00		756,591.00			756,591.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	7,594,540.00		7,594,540.00			7,594,540.00
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA</b>	<b>Adjustments to 2023-24</b>			<b>Adjustments to 2024-25</b>		
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>						
8. Reorganizations and Other Transfers						
9. Temporary Voter Approved Increases						
10. Less: Lapses of Voter Approved Increases						
11. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A8 plus A9 minus A10)			0.00			0.00
12. Adjustments to Program Portion ([Lines A1 divided by A3] times Line A11)	0.00		0.00	0.00		0.00
13. Adjustments to Other Services Portion (Lines A11 minus A12)			0.00			0.00
<b>ADJUSTMENTS TO PRIOR YEAR ADA</b>						
(Only for reorganizations and other transfers, and only if adjustments to the appropriations limit amounts are entered in Line A8 or A12 above)						
14. Adjustments to Program ADA						
15. Adjustments to Other ADA						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>B. CURRENT YEAR GANN ADA</b>						
CURRENT YEAR PROGRAM ADA						
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the COE						
1. Total County Program ADA (Form A, Line B1d)	18.93		18.93	24.74		24.74
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	0.00		0.00	0.00		0.00
3. Total Current Year ADA (Lines B1 through B2)	18.93	0.00	18.93	24.74	0.00	24.74
	<b>2024-25 P2 Report</b>			<b>2025-26 P2 Estimate</b>		
CURRENT YEAR DISTRICT ADA			15,561.23			15,640.00
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)						
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE</b>						
<b>AID RECEIVED</b>						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	14,038.30		14,038.30	14,110.00		14,110.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	301.92		301.92	751.00		751.00
4. Secured Roll Taxes (Object 8041)	1,948,832.13		1,948,832.13	1,970,326.00		1,970,326.00
5. Unsecured Roll Taxes (Object 8042)	101,830.63		101,830.63	99,621.00		99,621.00
6. Prior Years' Taxes (Object 8043)	5,705.17		5,705.17	6,586.00		6,586.00
7. Supplemental Taxes (Object 8044)	42,581.41		42,581.41	39,803.00		39,803.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	16,667.74		16,667.74	13,661.00		13,661.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Receipts from County Bd. of Supervisors (Object 8070)	0.00		0.00	0.00		0.00
11. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
12. Comm. Redevelopment Funds (Objects 8047 & 8625)	20,048.93		20,048.93	0.00		0.00
13. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
14. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
15. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
16. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
17. TOTAL TAXES AND SUBVENTIONS						

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines C1 through C16)	2,150,006.23	0.00	2,150,006.23	2,144,858.00	0.00	2,144,858.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
18. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)						
19. TOTAL LOCAL PROCEEDS OF TAXES (Lines C17 plus C18)	2,150,006.23	0.00	2,150,006.23	2,144,858.00	0.00	2,144,858.00
<b>EXCLUDED APPROPRIATIONS</b>						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			384,215.98			402,810.00
20b. Qualified Capital Outlay Projects						
OTHER EXCLUSIONS						
21. Americans with Disabilities Act						
22. Unreimbursed Court Mandated Desegregation Costs						
23. Other Unfunded Court-ordered or Federal Mandates						
24. TOTAL EXCLUSIONS (Lines C20 through C23)			384,215.98			402,810.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
25. LCFF - CY (objects 8011 and 8012)	9,306,804.00		9,306,804.00	9,896,616.00		9,896,616.00
26. LCFF State Aid - Prior Years (Object 8019)	30,882.00		30,882.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	9,337,686.00	0.00	9,337,686.00	9,896,616.00	0.00	9,896,616.00
<b>DATA FOR INTEREST CALCULATION</b>						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	63,363,513.48		63,363,513.48	51,941,141.00		51,941,141.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	1,141,744.02		1,141,744.02	1,141,744.02		1,141,744.02
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			157,763.72			163,555.58
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			0.7371			1.3069
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			120,497.25			227,516.34
5. Revised Prior Year Other Services Limit						
			<b>2024-25 Actual</b>			<b>2025-26 Budget</b>

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
(Lines A2 plus A13)			1,583,607.11			1,641,744.92
6. Inflation Adjustment			1.0362			1.0644
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			1.0046			1.0051
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			1,648,481.98			1,756,385.40
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,768,979.23			1,983,901.74
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
10. Local Revenues Excluding Interest (Line C19)			2,150,006.23			2,144,858.00
11. Preliminary State Aid Calculation						
a. Maximum State Aid in Local Limit (Lesser of Line C27 or [Lines D9 minus D10 plus C24]; if negative, then zero)			3,188.98			241,853.74
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			39,510.25			53,642.64
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			2,189,516.48			2,198,500.64
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			0.00			188,211.10
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			2,189,516.48			
b. State Subventions (Line D13)			0.00			
c. Less: Excluded Appropriations (Line C24)			384,215.98			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,805,300.50			
<b>15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)</b>						
			36,321.27			
<b>SUMMARY</b>						
<b>16 Adjusted Appropriations Limit (Lines D9 plus D15)</b>						
			1,805,300.50			1,983,901.74
<b>17 Appropriations Subject to the Limit</b>						





**SUTTER COUNTY BOARD OF EDUCATION  
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**ADOPTION OF GANN LIMIT**

**RESOLUTION NO.**

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII B to the California Constitution; and

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including county superintendent of schools offices; and

**WHEREAS**, the Sutter County Superintendent of Schools must establish a Gann Limit for the 2023-24 fiscal year and a projected Gann Limit for the 2024-25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and

**NOW, THEREFORE, BE IT RESOLVED** that the Sutter County Board of Education does provide notice that the attached calculations and documentation of the Gann Limits for the 2024-25 and 2025-26 fiscal years are made in accordance with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that the Sutter County Board of Education does hereby declare that the appropriations in the Budget for 2024-25 and 2025-26 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Sutter County Superintendent of Schools provide copies of this resolution along with appropriate attachments to interested citizens of this district.

I hereby certify that the foregoing is a true copy of the resolution adopted by the Sutter County Board of Education, in a meeting thereof held on October 08, 2025 by the following vote:

Reid \_\_\_\_\_; Lachance \_\_\_\_\_; Singh \_\_\_\_\_; Pamma \_\_\_\_\_; Gill \_\_\_\_\_

Ayes: \_\_\_\_\_

Noes: \_\_\_\_\_

Absent: \_\_\_\_\_

\_\_\_\_\_  
Kash, President  
Sutter County Board of Education

\_\_\_\_\_  
Tom Reusser, Ex-officio Secretary  
Sutter County Board of Education

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: October 8, 2025

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<u>      </u> Action	<u>Maggie Navarro</u>
<u>      </u> Reports/Presentation	SUBMITTED BY:
<u>  X  </u> Information	<u>Ron Sherrod</u>
<u>      </u> Public Hearing	PRESENTING TO BOARD:
<u>      </u> Other (specify)	<u>Ron Sherrod</u>

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Various SCSOS employees-Jean Wednesday	\$285.00	Shady Creek Conrad's Closet

**Total                    \$285.00**

	<u>25-26 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$5,810.00	\$285.00	\$6,095.00
Total Donations-Value	\$300.00	\$0.00	\$300.00
<b>Total Donations</b>	<b>\$6,095.00</b>	<b>\$285.00</b>	<b>\$6,395.00</b>

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE  
GIFT AND DONATION FORM**

**Donor Identification**       Individual       Business

Donor Name: Various SCSOS employees      Phone: \_\_\_\_\_

Address: \_\_\_\_\_ City/State \_\_\_\_\_ Zip: \_\_\_\_\_

*Business only:* Position: \_\_\_\_\_

Phone: \_\_\_\_\_ Type of Business: \_\_\_\_\_

Gift or Donation:       Cash       Check      Dollar Amount: \$ 285.00

Date of Donation: 9/25/25

Intent of Gift or Donation: Trauma Intervention Program (TIP)

Working Condition: \_\_\_\_\_

Estimated Dollar Value \$ \_\_\_\_\_

Donated To (Site/Program): SSO

Site/Program Administrator: \_\_\_\_\_

Typed Name

Signature

Asst. Superintendent/Director for Dept.: \_\_\_\_\_

Typed Name

Signature

Delivery Date: \_\_\_\_\_ Delivered By: \_\_\_\_\_

Received By: \_\_\_\_\_

**For Business Office Use Only**

Assistant Superintendent Business Services 

Signature

Revenue Code: \_\_\_\_\_

Review Comments: \_\_\_\_\_

Board Agenda Date: \_\_\_\_\_