

Agenda

SUTTER COUNTY BOARD OF EDUCATION
Wednesday, October 14, 2026
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

- Sunshine 2026-2027 Bargaining Proposals for Negotiations of the Sutter County Superintendent of Schools with the CSEA Chapter 634 (Classified employees)
- Sunshine the Bargaining Proposals for the 2026-2027 Negotiations of Sutter County Superintendent of Schools and the Teachers Association of Sutter County (TASC)

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.

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**

Sunshine 2026-2027 Bargaining proposals for negotiations of the SCSOS with CSEA Chapter 634 classified employees.

Assistant Superintendent; Ron Sherrod

[ACTION ITEM]

5.1 **Public Hearing**

Public Hearing to Sunshine the Bargaining Proposals for the 2026-2027 Negotiations of Sutter County Superintendent of Schools and the Teacher Association of Sutter County (TASC).

Assistant Superintendent; Ron Sherrod

[ACTION ITEM]

6.0 **Approve Minutes of the September 9, 2026, Regular Meeting**

Minutes of the September 9, 2026, Regular Meeting of the Sutter County Board of Education are presented for approval.

[ACTION ITEM]

7.0 **LCSSP**

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 Kelly

8.0 **GANN Limit**

Resolution No. 26-27 II 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.

Coordinator, Paramjeet Kaur

[ACTION ITEM]

9.0 **2025-2026 Unaudited Actuals Financial Report**

25-26 fiscal year-end closing is reported to the state in the Unaudited Actuals Financial Report

Coordinator, Paramjeet Kaur

10.0 Donations

10.1 – SS0, Thanksgiving Basket \$295.00
Assistant Superintendent, Ron Sherrod

11.0 Business Services Report- September financial report will be reviewed.

The September monthly financial report will be reviewed.

11.1 Summary Report September
Coordinator, Paramjeet Kaur

12.0 Investment Report

The County Treasurer's Investment Statement as of August 31, 2026, will be presented.
Assistant Superintendent, Ron Sherrod

13.0 Sierra Central Credit Union

Approving a resolution authorizing the opening of a bank account at Sierra Central Credit Union to receive credit card payments and manage revenue generated by a vending machine stocked and maintained by Adult Transition Program (ATP) students.

13.1 Resolution
Assistant Superintendent, Ron Sherrod

14.0 Open a Pathways Charter Academy Fund at the Auditor-Treasurer

Pass a Resolution to open a Pathways Charter Academy Fund at the Auditor-Treasurer.

15.1 Resolution
Assistant Superintendent, Ron Sherrod [ACTION ITEM]

15.0 SCSOS Petty Cash Increase Resolution

A resolution to authorize a \$1,000.00 increase in the petty cash fund.

15.1 Resolution
Assistant Superintendent, Ron Sherrod [ACTION ITEM]

16.0 Agreement to extend date to grant or deny Charter Appeal Petition.

On August 7, 2026, the Sutter County Board of Education received California Learning Academy's (CALA's) appeal of the Yuba City Unified School District's denial of the CALA charter petition. Under § 47605(b), the Board must grant or deny the Petition within 90 days of receipt — i.e., by **November 5, 2026** — unless both parties agree in writing to a 30-day extension. This agreement is to satisfy applicable statute and extend that deadline by 30 days.

Deputy Superintendent, Joe Hendrix [ACTION ITEM]

17.0 Superintendent and Board Updates

18.0 Adjournment

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Agenda Item No. 5.0

BOARD AGENDA ITEM: Public Hearing to Sunshine 2026-2027 Bargaining Proposals for Negotiations of the Sutter County Superintendent of Schools with the CSEA Chapter 634 (classified employees)

BOARD MEETING DATE: October 14, 2026

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

CSEA, Chapter 634
& Ron Sherrod

SUBMITTED BY:

CSEA, Chapter 634
& Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod, Asst. Superintendent,
Business Services

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to Government Code Section 3547, the initial negotiations proposals of the employer and the exclusive representative union shall be “sunshined” for public comment.

CSEA, Local Chapter 634 is presenting its proposals for the 2026-2027 school year for sunshining.

The SCSOS is presenting its proposals for the 2026-2027 school year for sunshining.

The 2026-2027 school year is the first year of a new three-year “full book”.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
("Superintendent")**

AND

**CALIFORNIA SCHOOLS EMPLOYEE ASSOCIATION,
LOCAL CHAPTER 634 ("CSEA")**

2026/2027 PROPOSAL

SALARY

ARTICLE 10 - SALARY AND EXPENSES

The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.

BENEFITS

ARTICLE 11 - HEALTH BENEFITS

The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.

RE-OPENERS:

#1 ARTICLE 1 – RECOGNITION

The Superintendent proposes to revise and update positions covered by the unit's collective bargaining unit.

#2 ARTICLE 8 – REASSIGNMENT, TRANSFER, AND PROMOTIONS

The Superintendent proposes to revise and clarify some terminology in the Internal and External Vacancy Process sections related to the Application Process.

#3 ARTICLE 14 – LEAVES

The Superintendent proposes adding Paid Pregnancy Disability Leave (PDL) to the article.


SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
"Superintendent"

10-5-26
DATE



California
School
Employees
Association

8217 Auburn Boulevard
Citrus Heights, CA 95610
(916) 725-1188
(800) 582-7314

www.csea.com

Adam Weinberger
Association President

Keith Pace
Executive Director

Member of the AFL-CIO

*The nation's largest
independent classified
employee association*



September 17, 2026

Sent Via Electronic Mail Only

kimcsea@gmail.com

Kimberley Leverett
Chapter President #634

RE: Initial Proposal for Successor Agreement 2026-2027

Dear President, Leverett:

I have received the initial proposal for the Successor Agreement between the Sutter County Office Of Education and California School Employees Association and its Sutter COE Chapter #634 that will be in effect from July 1, 2026 through June 30, 2027.

It has been reviewed in accordance with Policy 610. I have found no apparent violations of law, CSEA's Constitution and Bylaws or Policy. **This initial proposal will need to be approved by the membership prior to starting negotiations.**

Please remember, once a tentative agreement has been reached, a signed copy of the tentative agreement must be forwarded to the field office immediately for a Policy 610 review **before** the tentative agreement may be ratified.

Please feel free to contact my office if you have any questions or concerns.

Sincerely,

CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION

Mauricio Vides
Field Director

Cc: Tara Degg, Regional Representative #74
Ron Walker, Area A Director
Rachel Kennedy, Labor Relations Representative
Chapter Contract File #634

Initial Proposal

From
California School Employees Association and its
Sutter COE Chapter #634 (CSEA)
to the
Sutter County Superintendent of Schools (SCSOS)
for the
2026/2027 Successor

The California School Employees Association and its Sutter COE Chapter #634 (CSEA) proposes to negotiate the following articles of the current 2023-2026 contract for the new proposed 2026-2029 successor agreement. CSEA proposes to do an open book and review each article in the successor agreement for language clean up and updates in line with updated ed code or laws. Articles we intend to change will be as follows:

- Article 2: Term of Agreement – CSEA proposes a new successor term of July 1, 2026- June 30, 2029.
- Article 5: Personnel Files – CSEA proposes to update language to clarify the process of how members can view and copy their files.
- Article 8: Reassignments, Transfers and Promotion – CSEA proposes to update language on employer initiated to include how reassignments are made for classroom staff when intensive support is no longer required.
- Article 10: Salary and Expenses – CSEA proposes to negotiate a fair and equitable pay increase, extra pay while a teacher is out and address 10-day limitation. Also address inconsistency in collaboration hours.
- Article 11: Health Benefits – CSEA proposes to request an increase in employer contribution.
- Article 13: Vacations – CSEA proposes to add language that clarifies who approves and when vacations are approved.
- Article 14: Leaves – Catastrophic Leave Bank: CSEA proposes to update language and the process to better serve more members.
- Article 16: Safety Conditions of Employment – CSEA proposes to clarify asking employees to use sick leave for Workman's Comp and a travel fund to provide for out-of-town clinic visits.
- Article 18: Disciplinary Action Procedure – CSEA proposes to add that CSEA receives copies of all PIPs and update language to clarify the general process.
- Article 20: Training and Staff Development – CSEA proposes to add language regarding classroom teachers and collaboration and when collaboration is not required of classroom teacher.

- Article 23: Reclassification; Update guidelines on committee expectations.

Agenda Item No. 5.1

BOARD AGENDA ITEM: Public Hearing to Sunshine the Bargaining Proposals for the 2026-2027 Negotiations of Sutter County Superintendent of Schools and the Teacher Association of Sutter County (TASC)

BOARD MEETING DATE: October 14, 2026

AGENDA ITEM SUBMITTED FOR:

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

PREPARED BY:

TASC
Ron Sherrod, Asst. Superintendent,
Business Services

SUBMITTED BY:

TASC
Ron Sherrod, Asst. Superintendent,
Business Services

PRESENTING TO BOARD:

Ron Sherrod, Asst. Superintendent,
Business Services

BACKGROUND AND SUMMARY INFORMATION:

Pursuant to Government Code Section 3547, the initial negotiations proposals of the employer shall be “sunshined” for public comment.

Sutter County Superintendent of Schools is presenting its proposal for the 2026-2027 school year for sunshining.

TASC is presenting its proposals for the 2026-2027 school year for sunshining.

The 2026-2027 school year is the first year of a new three-year “full book”.

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
("Superintendent")**

AND

**TEACHERS ASSOCIATION OF SUTTER COUNTY
(TASC)**

2026/2027 PROPOSAL

SALARY

ARTICLE 29 - COMPENSATION

The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels.

BENEFITS

ARTICLE 27 - HEALTH BENEFITS

The Superintendent proposes a fair and equitable salary and benefit "total compensation" package that aligns with current funding levels. In addition, the Superintendent proposes to revise the language to align with the Unit's transition to CSEBO for medical, dental, vision, and life insurance.

RE-OPENERS:

ARTICLE 6 –GRIEVANCE PROCEDURE

The Superintendent is proposing to clarify the Level II problem solving conference section.

ARTICLE 9 – VACANCIES-REASSIGNMENT

The Superintendent is proposing to update the language in the Internal and External Vacancy process sections to reflect current practice.

ARTICLE 10 –EVALUATIONS

The Superintendent is proposing to clarify the evaluation timeline.

ARTICLE 12 – COMPLAINTS CONCERNING UNIT MEMBERS

The Superintendent is proposing to clarify the scope of this article.

ARTICLE 20 – LEAVES

The Superintendent is proposing to add the new Paid Pregnancy Disability Leave (PPDL) requirements.



SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
"Superintendent"

10-9-26

DATE

October 6, 2026

Re: 2026-2027 TASC Negotiations "Sunshine" Letter

Dear Sutter County Superintendent of Schools;

Pursuant to Section 3547 of the Educational Employment Relations Act, TASC is herein forwarding to you its initial proposal for collective bargaining for the 2026-2027 contract year.

Article 1: Agreement

Article 2: Recognition

Article 10: Evaluations

Article 15: CTE Teacher's Working Conditions

Article 16: Work Conditions

Article 19: Specialized Health Care

Article 20: .Leaves

Article 22: Class Size

Article 23: Travel, Conferences, and Reimbursement

Article 25 Permanent Status

Article 26: Retiree Health Benefits

Article 27: Health Benefits

Article 29: Compensation

Addendum I-VI

Appendix B

Appendix D Eval Forms

MOU- Signing Bonus

As always we look forward to bargaining in good faith.

Thank you,

Bryan Statter
TASC President

Unapproved Minutes

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, Sept 9, 2026 - 5:30 p.m.

PUBLIC HEARINGS

- ❖ **California Learning Academy Establishment Petition Appeal**
- ❖ **Sufficiency of Instructional Materials in Science, History/Social Science, Mathematics, and English/Language Arts**

1.0 Call to Order

President Kash Gill, 5:30 p.m., September 9, 2026, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California, called a regular meeting of the Sutter County Board of Education to order

2.0 Pledge of Allegiance

Gurv Pamma 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- Present

Gurv Pamma, Trustee Area 1, Member- Present

Mike Reid, Trustee Area 2, Member- Present

Harjit Singh, Trustee Area 4, Member- Absent

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

None

5.0 Public Hearing opened at 5:32 p.m.

Members of the public spoke in support of and in opposition to the California Learning Academy Petition.

Public hearing was closed at 6:30 p.m.

Public hearing opened at 6:37 p.m.

Assistant Superintendent Kristi Johnson spoke on Sufficiency of Textbooks: stating every student, including English learners, has sufficient textbooks or instructional materials aligned with California's adopted content standards and curriculum frameworks. The board did not have any questions.

Public hearing was closed at 6:38 p.m.

6.0 **Approval of August 12, 2026, Board Meeting Minutes**

A motion was made to approve the August 9, 2026, Agenda.

Motion: M. Reid

Seconded: G. Pamma

Action: Motion Carried

Ayes: 2 (Pamma, Reid)

Noes: 0

Absent: 1 (H. Singh)

Abstain 2 (V. Lachance K. Gill)

7.0 **Investment Report**

The Investment Statement as of July 31, 2026, from the Country Treasure was be presented by Assistant Superintendent, Ron Sherrod. He stated that there is still an increase of 3.9 % up from last month at 3.7 %

8.0 **Business Services Report**

The monthly financial report for August was reviewed by Director, Nicolaas Hoogeveen. You will see the \$100,000 was from water damage at the new building.

9.0 **Donations**

Jean Wednesday- Shady Creek- Conrad's Closet \$215.00

Schools First Credit Union- CIA- Backpack Give Back Program \$2325.00

10.0 **Quarterly Report on Williams/ Uniform Complaints**

April 2026 to June 2026

No complaints.

11.0 **Adopt Resolution for Sufficiency of Instructional Materials in Science, History, Social Science, Mathematics, and English/Language Arts.**

A motion was made to approve the Sufficiency of Instructional Materials Resolution.

Motion: G. Pamma

Seconded: V. Lachance

Action: Motion Carried

Ayes: 4 (Pamma, Reid, V. Lachance K. Gill)

Noes: 0

Absent: 1 (H. Singh)

Abstain: 0

12.0 **Items from the Superintendent/Board**

1. Water damaged repairs at the CTC building is going well.

13.0 **Adjournment**

A motion was made to adjourn the meeting.

Motion: G. Pamma

Seconded: V. Lachance

Action: Motion Carried

Ayes: 4 (Pamma, Reid, V. Lachance K. Gill)

Noes: 0

Absent: 1 (H. Singh)

Abstain: 0

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Agenda Item No. 7.0

BOARD AGENDA ITEM: LCSSP

BOARD MEETING DATE: October 14, 2026

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Virginia Bisby

 X Reports/Presentation

SUBMITTED BY:

 Information

Virginia Bisby

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

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.”

Agenda Item No. 8.0

BOARD AGENDA ITEM: GANN Limit

AGENDA ITEM SUBMITTED FOR: 10/14

☒ Action

☐ Reports/Presentation

☐ Information

SUBMITTED BY: Paramjeet Kaur

☐ Public Hearing

PRESENTING TO BOARD:
Paramjeet Kaur

☐ Other (specify)

BACKGROUND AND SUMMARY INFORMATION

Resolution No. 26-27-II 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

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2024-25 Actual			2025-26 Actual		
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.						
PRIOR YEAR APPROPRIATIONS LIMIT						
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.	123,732.30		123,732.30			132,902.62
2. Other Services Portion of Prior Year Appropriations Limit (A3 minus A1)	1,681,568.20		1,681,568.20			1,806,196.35
3. TOTAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D16, PY column)	1,805,300.50		1,805,300.50			1,939,098.97
PRIOR YEAR GANN ADA						
4. Program ADA (Preload/Line B3, PY column)	18.93		18.93			23.56
5. Other ADA (Preload/Line B4, PY column)	15,561.23		15,561.23			15,433.40
PRIOR YEAR LCFF						
6. LCFF Alternative Education Grant (Preload/Line A28, Alternative Education Grant, prior year Annual County LCFF Calculation)	570,091.00		570,091.00			570,091.00
7. LCFF Operations Grant, (Preload/Line A1, Operations Grant, prior year Annual County LCFF Calculation)	7,747,750.00		7,747,750.00			7,747,750.00
ADJUSTMENTS TO PRIOR YEAR LIMIT AND ADA	Adjustments to 2024-25			Adjustments to 2025-26		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
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
ADJUSTMENTS TO PRIOR YEAR ADA						
(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						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
B. CURRENT YEAR GANN ADA	2025-26 Annual Report			2026-27 Annual Estimate		
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)	18.56		18.56	20.00		20.00
2. Total Charter Schools ADA (Form A, Line C2d plus C6d)	5.00		5.00	5.00		5.00
3. Total Current Year ADA (Lines B1 through B2)	23.56	0.00	23.56	25.00	0.00	25.00
	2025-26 P2 Report			2026-27 P2 Estimate		
CURRENT YEAR DISTRICT ADA						
4. Total District Gann ADA (Sum of all District Form GANN, Line B3)			15,433.40			15,426.69
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE	2025-26 Actual			2026-27 Budget		
AID RECEIVED						
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	13,701.88		13,701.88	13,767.00		13,767.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,327.28		1,327.28	870.00		870.00
4. Secured Roll Taxes (Object 8041)	2,037,908.16		2,037,908.16	2,046,638.00		2,046,638.00
5. Unsecured Roll Taxes (Object 8042)	100,968.62		100,968.62	102,853.00		102,853.00
6. Prior Years' Taxes (Object 8043)	2,508.56		2,508.56	3,423.00		3,423.00
7. Supplemental Taxes (Object 8044)	32,918.52		32,918.52	30,531.00		30,531.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	13,579.72		13,579.72	15,969.00		15,969.00
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)	20,225.10		20,225.10	20,225.00		20,225.00
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						

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
(Lines C1 through C16)	2,223,137.84	0.00	2,223,137.84	2,234,276.00	0.00	2,234,276.00
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)	2,223,137.84	0.00	2,223,137.84	2,234,276.00	0.00	2,234,276.00
EXCLUDED APPROPRIATIONS						
20a. Medicare (Enter federally mandated amounts only from objs. 3301 and 3302; do not include negotiated amounts)			412,825.77			445,890.00
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)			412,825.77			445,890.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
25. LCFF - CY (objects 8011 and 8012)	9,781,208.00		9,781,208.00	9,947,845.00		9,947,845.00
26. LCFF State Aid - Prior Years (Object 8019)	9,106.00		9,106.00	0.00		0.00
27. TOTAL STATE AID RECEIVED (Line C25 plus C26)	9,790,314.00	0.00	9,790,314.00	9,947,845.00	0.00	9,947,845.00
DATA FOR INTEREST CALCULATION						
28. Total Revenues (Funds 01, 09 & 62, objects 8000-8799)	59,010,370.83		59,010,370.83	58,571,804.00		58,571,804.00
29. Total Interest and Return on Investments (Funds 01, 09, and 62, objects 8660 and 8662)	1,580,427.38		1,580,427.38	1,000,000.00		1,000,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A12)			123,732.30			132,902.62
2. Inflation Adjustment			1.0644			1.0495
3. Program Population Adjustment (Lines B3 divided by [A4 plus A14]) (Round to four decimal places)			1.2446			1.0611
4. PRELIMINARY PROGRAM LIMIT (Lines D1 times D2 times D3)			163,914.64			148,003.61

	2025-26 Calculations			2026-27 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
5. Revised Prior Year Other Services Limit (Lines A2 plus A13)			1,681,568.20			1,806,196.35
6. Inflation Adjustment			1.0644			1.0495
7. Other Services Population Adj. (Lines B4 divided by [A5 plus A15]) (Round to four decimal places)			0.9918			0.9996
8. PRELIMINARY OTHER SERVICES LIMIT (Lines D5 times D6 times D7)			1,775,184.33			1,894,844.83
9. PRELIMINARY TOTAL APPROPRIATIONS LIMIT (Lines D4 plus D8)			1,939,098.97			2,042,848.44
APPROPRIATIONS SUBJECT TO THE LIMIT						
10. Local Revenues Excluding Interest (Line C19)			2,223,137.84			2,234,276.00
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)			128,786.90			254,462.44
12. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Lines C29 divided by [C28 minus C29] times [D10 plus D11a])			64,723.14			43,228.43
b. Total Local Proceeds of Taxes (Lines D10 plus D12a)			2,287,860.98			2,277,504.43
13. State Aid in Proceeds of Taxes (lesser of Line D11a or [Lines D9 minus D12b plus C24]; if negative, then zero)			64,063.76			211,234.01
14. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D12b)			2,287,860.98			
b. State Subventions (Line D13)			64,063.76			
c. Less: Excluded Appropriations (Line C24)			412,825.77			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D14a plus D14b minus D14c)			1,939,098.97			
15 Adjustments to the Limit Per Government Code Section 7902.1 (Line D14d minus D9)			0.00			
SUMMARY						
16 Adjusted Appropriations Limit (Lines D9 plus D15)			1,939,098.97			2,042,848.44

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

ADOPTION OF GANN LIMIT

RESOLUTION NO. 26-27 II

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 2025-26 fiscal year and a projected Gann Limit for the 2026-27 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 2025-26 and 2026-27 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 2025-26 and 2026-27 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 14, 2026 by the following vote:

Reid _____; Lachance _____; Singh _____; Pamma _____; Gill _____

Ayes: _____

Noes: _____

Absent: _____

Kash Gill, President
Sutter County Board of Education

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

Agenda Item No. 9.0

BOARD AGENDA ITEM: 2025-2026 Unaudited Actuals Financial Report

AGENDA ITEM SUBMITTED FOR: 10/14

☐ **Action**

☒

☐ **Reports/Presentation**

☐ **Information**

☐ **Public Hearing**

☐ **Other (specify)**

SUBMITTED BY:
Nicolaas Hoogeveen

PRESENTING TO BOARD:
Paramjeet Kaur

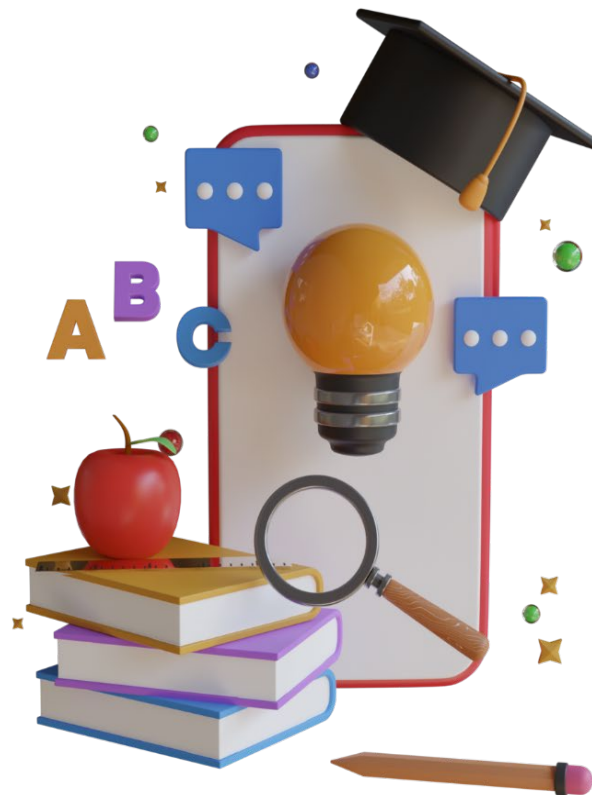
BACKGROUND AND SUMMARY INFORMATION

2025/26 fiscal year-end closing is reported to the state in the Unaudited Actuals Financial Report

Sutter County Superintendent of Schools

2025/2026
Unaudited Actuals

Presented to the Board
Wednesday, October 14, 2026



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2025-2026
UNAUDITED ACTUALS
FINANCIAL REPORT

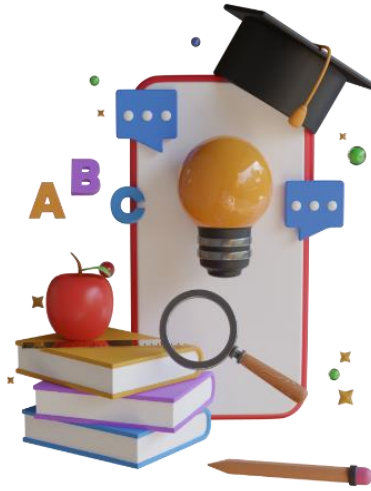
OCTOBER 14, 2026



Mission Statement

“Service for Success”

Students~Staff~Community



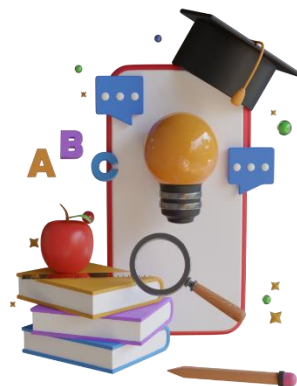
SUTTER COUNTY BOARD OF EDUCATION

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
2025-26 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 2027-28 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	100.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$1,939,098.97
	Appropriations Subject to Limit	\$1,939,098.97
	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	10.33%
	Fixed-with-carry-forward indirect cost rate for use in 2027-28 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the Superintendent of Public Instruction:

2025-26 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: _____

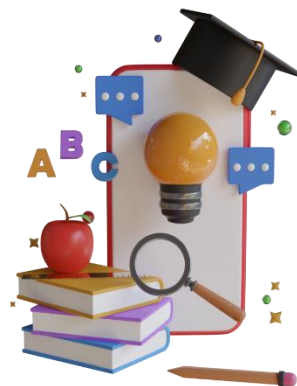
Title: _____

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

For County Office of Education:

Nicolaas Hoogeveen
Name
Director of Business Services
Title
530-822-2915
Telephone
Nicolaash@sutter.k12.ca.us
E-mail Address

AVERAGE DAILY ATTENDANCE



2025-26 Unaudited Actuals Average Daily Attendance

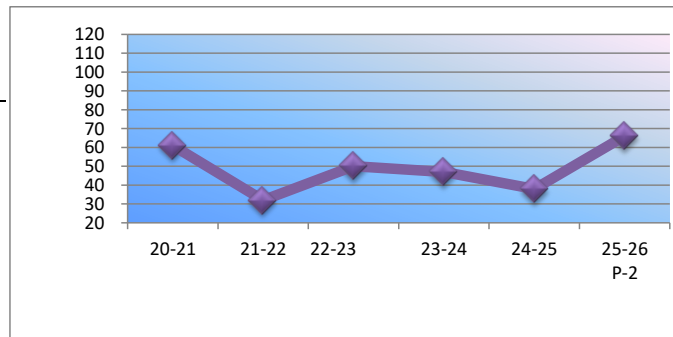
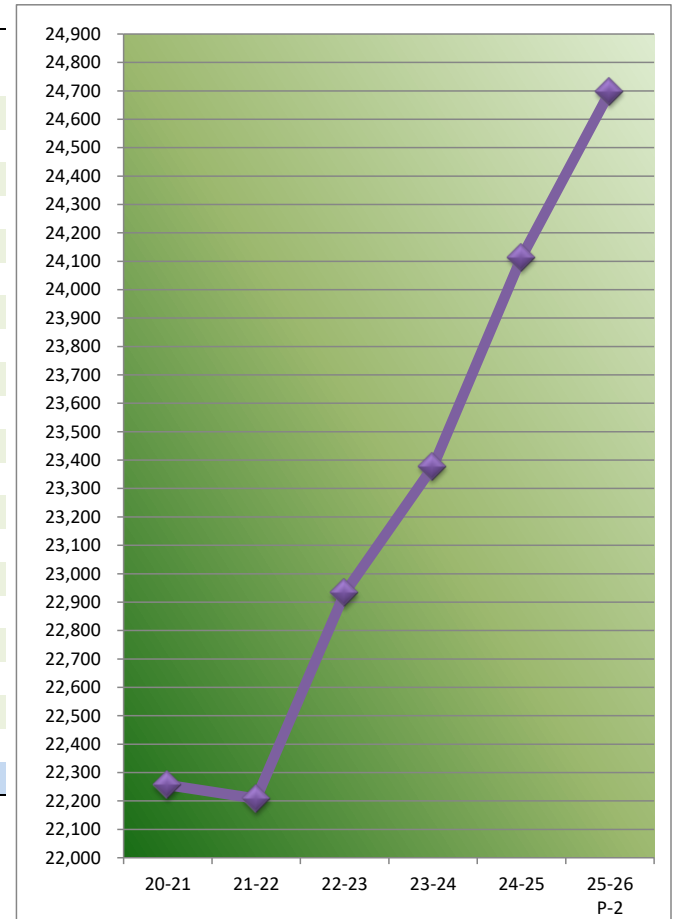
	20-21	21-22	22-23	23-24	24-25	25-26
<u>Districts</u>						
Brittan	429	398	430	463	499	491
Browns	135	118	116	130	144	137
East Nicolaus	296	280	289	278	287	289
Franklin	473	447	461	482	482	510
Live Oak Unified	1,804	1,725	1,841	1,912	1,948	1,955
Marcum Illinois	175	174	182	174	171	186
So. Sutter Charter	2,105	2,446	2,262	2,455	2,626	2,884
Meridian	59	67	68	63	78	70
CA Virtual Academy	985	1,445	1,382	1,456	1,633	1,772
Nuestro	178	171	173	158	167	140
Sutter Peak Charter Academy	578	531	606	634	710	799
Pleasant Grove	162	155	138	149	152	151
Sutter Union High	774	748	746	738	706	698
Winship-Robbins	114	106	98	94	105	103
Feather River Charter School	1,092	1,792	2,353	2,527	2,730	2,983
Winship Community Charter	107	265	-	-	-	-
Yuba City Unified	11,633	10,249	10,673	10,545	10,512	10,331
AEROSTEM Charter	132	138	117	95	108	121
Twin River Charter	451	438	457	482	498	499
Yuba City Charter	274	261	264	255	253	244
<u>County Operated</u>						
Special Education	299	255	277	287	302	336
	22,256	22,208	22,933	23,377	24,113	24,698

P-2

County Office

Comm. School Probation	45	26	35	25	19	19
Pathways Charter Academy	16	6	15	22	19	47
	61	32	50	47	38	66

P-2



Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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)]	18.56	18.56	19.78	20.00	20.00	20.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	18.56	18.56	19.78	20.00	20.00	20.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	336.18	336.18	336.18	333.56	333.56	333.56
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]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	336.18	336.18	336.18	333.56	333.56	333.56
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	354.74	354.74	355.96	353.56	353.56	353.56
4. Adults in Correctional Facilities						
5. County Operations Grant ADA	24,697.53	24,697.53	25,003.57	25,540.42	25,540.42	25,540.42
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2025-26 Unaudited Actuals			2026-27 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
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)]	5.00	5.00	5.00	5.00	5.00	5.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	5.00	5.00	5.00	5.00	5.00	5.00
3. Charter School Funded County Program ADA						
a. County Community Schools	42.22	42.22	42.22	32.00	32.00	32.00
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	42.22	42.22	42.22	32.00	32.00	32.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	47.22	47.22	47.22	37.00	37.00	37.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
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)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
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						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	47.22	47.22	47.22	37.00	37.00	37.00

SUMMARY OF FUNDS
AND ACTUALS BY DEPARTMENT



**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
2025-26 Unaudited Actuals**

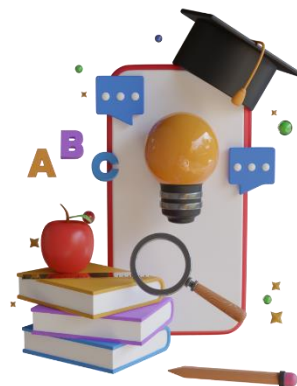
Description	Account Codes	Estimated Actuals	Unaudited Actuals	Budget Development	Difference (Col B-A)	2025-26 Actuals Compared to Budget
		2025-26 (A)	2025-26 (B)	2026-27 (C)	(D)	
A. Revenues						
1. Local Control Funding Formula	8010-8099	\$ 12,151,326	12,164,462	12,239,572	13,136	0.1%
2. Federal Revenues	8100-8299	\$ 4,627,457	4,281,084	4,498,278	(346,373)	-8.1%
3. Other State Revenues	8300-8599	\$ 14,171,820	14,298,646	20,117,771	126,826	0.9%
4. Other local Revenues	8600-8799	\$ 27,397,046	28,266,179	21,716,183	869,133	3.1%
5. TOTAL REVENUES		\$ 58,347,649	\$ 59,010,371	\$ 58,571,804	662,722	1.1%
B. Expenditures						
1. Certificated Salaries	1000-1999	11,761,882	11,723,822	12,222,174	(38,060)	-0.3%
2. Classified Salaries	2000-2999	15,119,373	14,813,867	16,353,933	(305,506)	-2.1%
3. Employee Benefits	3000-3999	12,608,981	12,390,720	13,597,916	(218,261)	-1.8%
4. Books and Supplies	4000-4999	1,713,504	1,498,627	1,240,762	(214,877)	-14.3%
5. Services, Other Operation	5000-5999	13,631,113	11,950,040	9,560,351	(1,681,073)	-14.1%
6. Capital Outlay	6000-6999	869,641	635,012	934,855	(234,629)	-36.9%
7. Other Outgo	7100-7299	3,598,280	2,537,869	3,299,572	(1,060,411)	-41.8%
8. Direct Support/Indirect	7300-7399	(153,035)	(127,484)	(132,002)	25,551	-20.0%
9. Debt Services	7400-7499	-	-	-	-	0.0%
10. TOTAL EXPENDITURES		\$ 59,149,739	55,422,474	\$ 57,077,561	(3,727,265)	-6.7%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)						
		\$ (802,090)	\$ 3,587,897	\$ 1,494,243	\$ 4,389,987	122.4%
D. Other Financing Sources/Uses						
1. Transfers In	8910-8979	\$ 39,055	\$ 13,912	53,329	(25,143)	-180.7%
2. Transfer Out	7610-7629	1,828,645	\$ 1,867,292	2,577,685	38,647	2.1%
3. Contributions	8980-8999	-	\$ -	-	-	0.0%
Total, Other Fin Sources/Uses		\$ (1,789,590)	\$ (1,853,380)	\$ (2,524,356)	(63,790)	3.4%
E. Net Change to Fund Balance						
		\$ (2,591,680)	\$ 1,734,517	\$ (1,030,113)		
F. Fund Balance (Fund 01 only)						
1. Beginning Balance		\$ 37,581,408	\$ 37,581,409	\$ 39,315,926	\$ 1	
2. Adjustments/Restatements			\$ -		\$ -	
Ending Balance		34,989,728	39,315,926	38,285,813	\$ 4,326,198	11.0%
G. Components of Ending Fund Balance						
Revolving Cash	9711	\$ 10,500	\$ 10,563	\$ 10,500		
Prepaid Items	9713	\$ -	\$ 397,545	\$ -		
Restricted	9740-9760	\$ 16,024,030	\$ 19,013,122	\$ 17,980,401		
Assigned	9780	\$ 15,906,279	\$ 17,030,381	\$ 17,312,150		
Res Economic Uncertainties	9789	\$ 3,048,919	\$ 2,864,488	\$ 2,982,762		
Unassigned/Unappropriated	9790	\$ -	\$ (173.06)	\$ 0		

2025-26
Unaudited Actuals
General Fund Actuals by Department

		County Admin.	Special Education	One Stop	ES	ROP	Alternative Education	PCA	SELPA	MAA	Total in Fund 01
Beginning Balance											
Prior Year Ending Bal.	9791	12,653,136.16	1,437,048.13	189,571.38	6,371,014.89	429,797.89	96,085.83	24,852.56	14,736,739.61	1,643,162.36	37,581,408.81
Beginning Balance Adjustments	9795	-	-	-	(124,861.32)	-	124,861.32	-	-	-	-
Total Beginning Balance		12,653,136.16	1,437,048.13	189,571.38	6,246,153.57	429,797.89	220,947.15	24,852.56	14,736,739.61	1,643,162.36	37,581,408.81
Income											
LCFF	8010-8099	9,631,321.45	-	-	706,999.39	-	169,146.00	782,940.00	874,055.00	-	12,164,461.84
Federal Revenues	8100-8299	-	105,557.43	3,271,755.48	123,043.68	-	159,261.36	-	621,466.15	-	4,281,084.10
State Revenues	8300-8599	998,047.06	581,313.30	146,955.00	1,183,460.04	771,903.51	178,784.54	94,729.40	10,343,453.00	-	14,298,645.85
Local Revenues	8600-8799	2,440,347.24	2,682,614.90	1,648,159.76	7,028,074.39	449,087.62	72,291.00	-	12,843,716.08	1,101,888.05	28,266,179.04
Total Income		13,069,715.75	3,369,485.63	5,066,870.24	9,041,577.50	1,220,991.13	579,482.90	877,669.40	24,682,690.23	1,101,888.05	59,010,370.83
Expenditures											
Salaries & Benefits	1000-3999	8,287,211.80	17,983,072.73	3,423,124.74	6,101,430.56	1,159,995.77	763,484.06	275,272.34	592,756.72	342,060.55	38,928,409.27
Books and Supplies	4000-4999	228,277.06	412,680.49	411,865.88	273,567.28	125,975.43	13,201.46	5,407.13	21,286.27	6,366.36	1,498,627.36
Services	5000-5999	845,844.26	6,055,147.55	1,219,652.02	1,881,452.78	581,961.78	345,537.70	103,030.61	735,776.26	181,636.77	11,950,039.73
Capital Outlay	6000-6599	563,834.44	-	71,178.05	-	-	-	-	-	-	635,012.49
Other Outgo	7100-7499	(2,874,495.44)	1,738,206.55	360,464.25	811,642.79	254,651.18	122,477.86	40,021.39	1,899,109.36	58,307.00	2,410,384.94
Total Expenditures		7,050,672.12	26,189,107.32	5,486,284.94	9,068,093.41	2,122,584.16	1,244,701.08	423,731.47	3,248,928.61	588,370.68	55,422,473.79
Transfers											
Transfers In	8910-8929	-	1,376.83	12,535.28	-	-	-	-	-	-	13,912.11
Transfers Out	7610-7629	1,479,909.82	6,261.76	3,062.27	378,058.13	-	-	-	-	-	1,867,291.98
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(1,793,755.29)	22,687,102.46	292,442.95	381,864.00	760,807.90	532,719.49	(240,852.55)	(22,620,328.96)	-	(0.00)
Total Transfers		(3,273,665.11)	22,682,217.53	301,915.96	3,805.87	760,807.90	532,719.49	(240,852.55)	(22,620,328.96)	-	(1,853,379.87)
Net Inc./Dec. in Fund Balance		2,745,378.52	(137,404.16)	(117,498.74)	(22,710.04)	(140,785.13)	(132,498.69)	213,085.38	(1,186,567.34)	513,517.37	1,734,517.17
Ending Fund Balance		15,398,514.68	1,299,643.97	72,072.64	6,223,443.53	289,012.76	88,448.46	237,937.94	13,550,172.27	2,156,679.73	39,315,925.98
Components of End. Fund Bal.											
Revolving Cash & Nonspendable EFB	9711	9,562.92	-	300.00	200.00	500.00	-	-	-	-	10,562.92
Prepaid Items	9713	329,663.16	-	-	-	-	-	-	-	-	329,663.16
Restricted Balances	9740	41,021.72	1,100,488.35	22,213.72	3,997,454.61	272,718.80	88,448.46	8,312.82	13,550,172.27	-	19,080,830.75
Other Designations	9780	12,153,778.59	199,155.62	49,558.92	2,225,788.92	15,793.96	(0.00)	229,625.12	-	2,156,679.73	17,030,380.86
Reserve for Economic Uncert.5%	9789	2,864,488.29	-	-	-	-	-	-	-	-	2,864,488.29
Unappropriated Fund Bal.		(0.00)	-	-	-	-	-	-	-	-	(0.00)

Please note, figures are rounded

SUMMARY OF INTERFUND ACTIVITIES



Unaudited Actuals
2025-26 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	(346,270.14)	0.00	(127,484.00)				
Other Sources/Uses Detail					13,912.11	1,867,291.98		
Fund Reconciliation							14,073.32	1,921,242.98
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							504,916.00	9,022.00
11 ADULT EDUCATION FUND								
Expenditure Detail	156,048.04	0.00	107,906.14	0.00				
Other Sources/Uses Detail					416,815.15	0.00		
Fund Reconciliation							59.09	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	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	17,577.86	0.00				
Other Sources/Uses Detail					322,630.23	0.00		
Fund Reconciliation							347,524.93	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

Unaudited Actuals
2025-26 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				
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					34,010.65	13,912.11		
Fund Reconciliation							31,510.65	3,929.87
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							41,964.45	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								

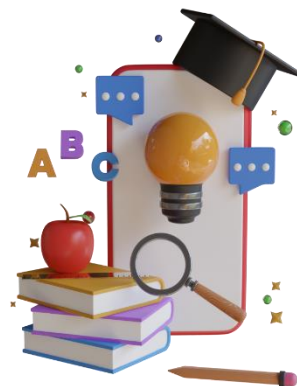
Unaudited Actuals
2025-26 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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					0.00	0.00		
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	190,222.10	0.00						
Other Sources/Uses Detail					993,835.95	0.00		
Fund Reconciliation							995,042.54	1,121.45
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							225.32	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

Unaudited Actuals
2025-26 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				
TOTALS	346,270.14	(346,270.14)	127,484.00	(127,484.00)	1,881,204.09	1,881,204.09	1,935,316.30	1,935,316.30

LOTTERY REPORT



2025-2026 UNAUDITED ACTUAL - LOTTERY

	24-25 Ending	25-26 Revenue	25-26 Expense	Net change	25-26 Ending
Sp Ed Unrestricted	6,167.97	64,717.99	70,885.96	(6,167.97)	(0.00)
Sp Ed Restricted	132,868.37	28,259.32	25,956.47	2,302.85	135,171.22
One Stop Unrestricted	9,410.01	-	(3,009.17)	3,009.17	12,419.18
One Stop Restricted	-	-	-	-	-
Alt Ed Unrestricted	-	2,530.19	2,530.19	-	-
Alt Ed Restricted	-	1,629.35	1,629.35	-	-
PCA Unrestricted	-	3,061.89	3,061.89	-	-
PCA Restricted	-	1,355.51	1,355.51	-	-
Total Unrestricted	15,577.98	70,310.07	73,468.87	(3,158.80)	12,419.18
Total Restricted	132,868.37	31,244.18	28,941.33	2,302.85	135,171.22
Total Lottery	148,446.35	101,554.25	102,410.20	(855.95)	147,590.40

2026-27 ESTIMATED BUDGET - LOTTERY

	25-26 Ending	26-27 Revenue	26-27 Expense	Net change	Est. End. 26-27
Sp Ed Unrestricted	(0.00)	67,569.00	67,569.00	-	(0.00)
Sp Ed Restricted	135,171.22	21,744.00	31,744.00	(10,000.00)	125,171.22
One Stop Unrestricted	12,419.18	-	-	-	12,419.18
One Stop Restricted	-	-	-	-	-
Alt Ed Unrestricted	-	4,026.00	4,026.00	-	-
Alt Ed Restricted	-	1,737.00	1,737.00	-	-
PCA Unrestricted	-	8,972.00	8,972.00	-	-
PCA Restricted	-	3,872.00	3,872.00	-	-
Total Unrestricted	12,419.18	80,567.00	80,567.00	-	12,419.18
Total Restricted	135,171.22	27,353.00	37,353.00	(10,000.00)	125,171.22
Total Lottery	147,590.40	107,920.00	117,920.00	(10,000.00)	137,590.40

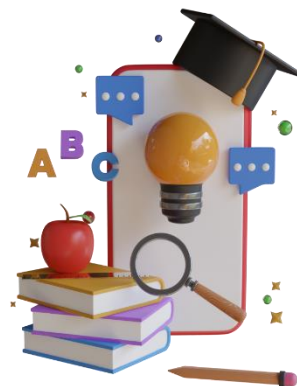
Unaudited Actuals
2025-26 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	15,577.98		132,868.37	148,446.35
2. State Lottery Revenue	8560	70,310.07		31,244.18	101,554.25
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)		85,888.05	0.00	164,112.55	250,000.60
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	(3,009.17)		0.00	(3,009.17)
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	40,624.63		25,956.47	66,581.10
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	35,853.41			35,853.41
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			2,984.86	2,984.86
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)		73,468.87	0.00	28,941.33	102,410.20
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	12,419.18	0.00	135,171.22	147,590.40
D. COMMENTS:					
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.

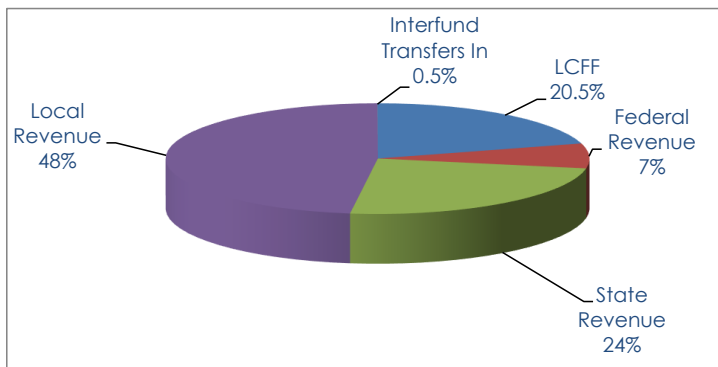
*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

COUNTY SCHOOL SERVICE FUND



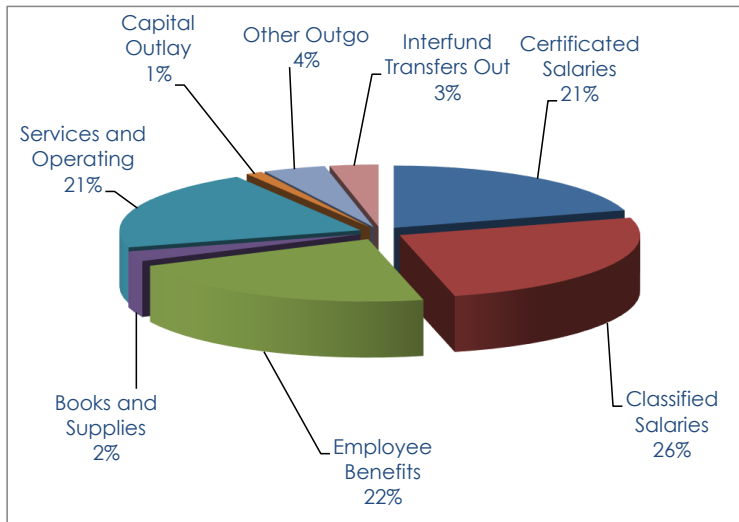
**Sutter County Superintendent of Schools
2025-2026**

General Fund Revenue



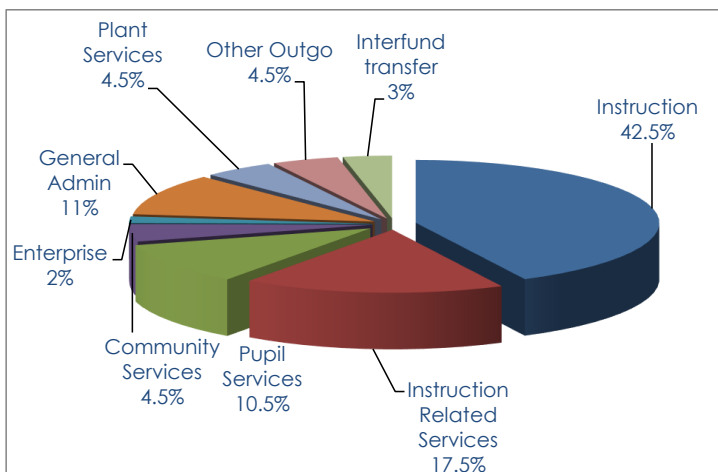
LCFF	12,164,462
Federal Revenue	4,281,084
State Revenue	14,298,646
Local Revenue	28,266,179
Interfund Transfers In	13,912
	<u>\$ 59,024,283</u>

General Fund Expenditures



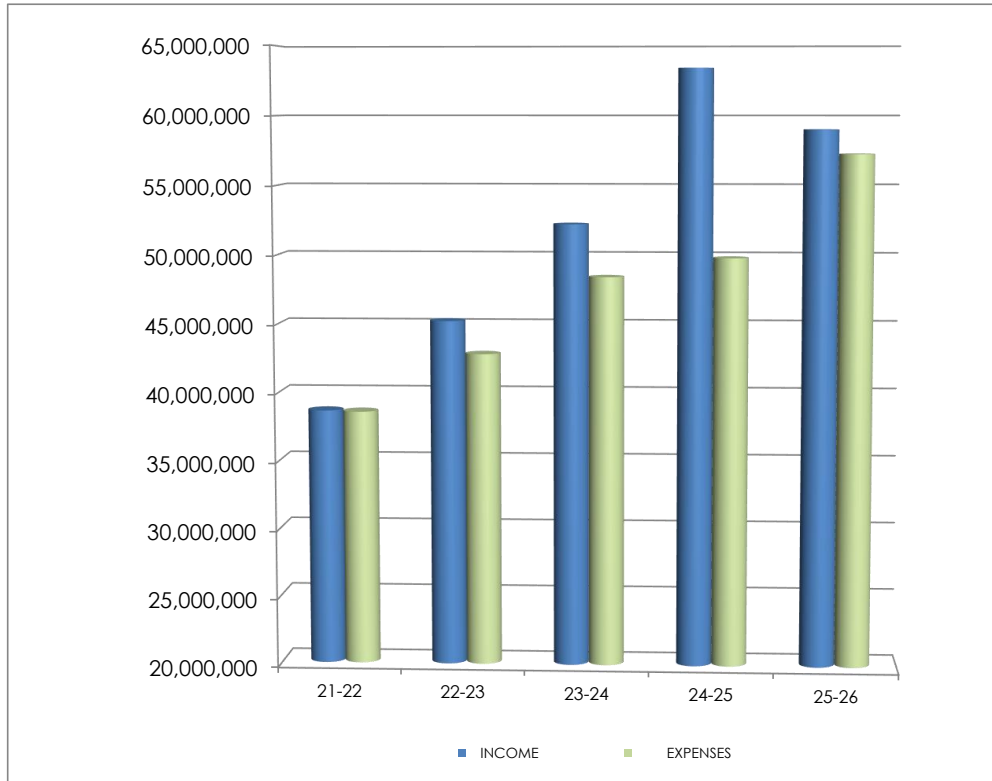
Certificated Salaries	11,723,822
Classified Salaries	14,813,867
Employee Benefits	12,390,720
Books and Supplies	1,498,627
Services and Operating	11,950,040
Capital Outlay	635,012
Other Outgo	2,410,385
Interfund Transfers Out	1,867,292
	<u>\$ 57,289,766</u>

General Fund Expenditures by Function

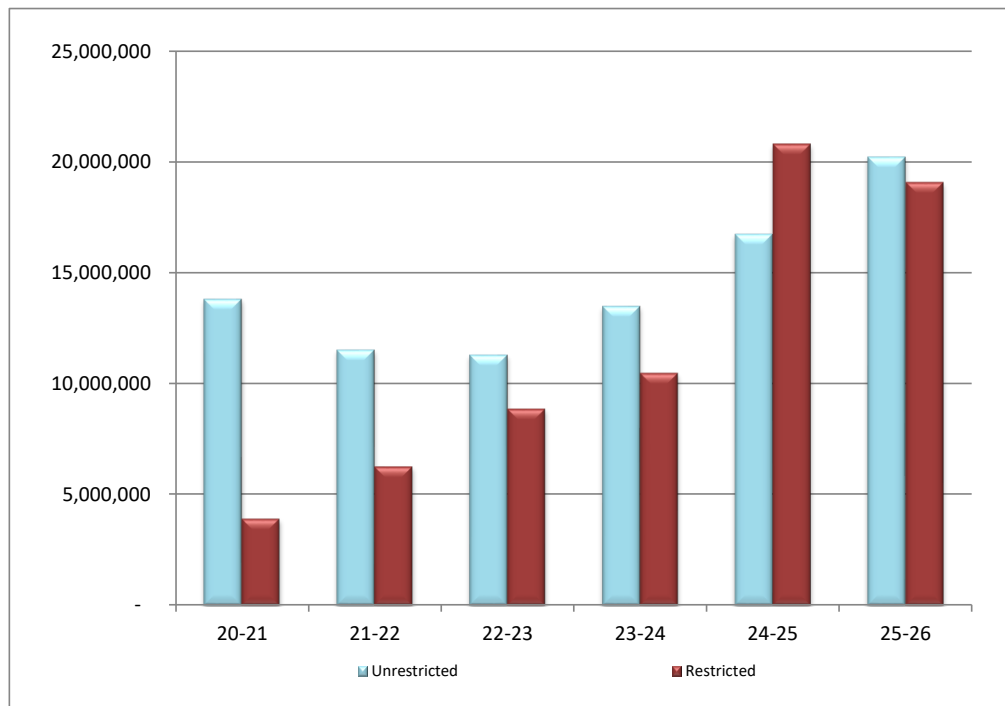


Instruction	24,421,729
Instruction Related Services	9,940,023
Pupil Services	6,144,568
Community Services	2,565,949
Enterprise	962,653
General Administration	6,142,897
Plant Services	2,705,288
Other Outgo	2,539,369
Interfund Transfers Out	1,867,292
	<u>\$ 57,289,766</u>

2025-2026 UNAUDITED ACTUALS GENERAL FUND Income and Expenses



General Fund Balance



Net Change in Fund Balance by Department
As of 06/30/2026

	2025-26 Beginning Balance	TF-9795 Beginning Balance Adjustment	2025-26 Revenue	2025-26 Expenditures	2025-26 Ending Balance	2025-26 Net Change
Unrestricted						
COE	12,594,622.03	-	9,940,176.50	7,177,305.57	15,357,492.96	2,762,870.93
Special Ed.	387,595.73	-	66,672.32	255,112.43	199,155.62	(188,440.11)
One Stop	43,873.52	-	18,091.94	12,106.54	49,858.92	5,985.40
ES CIA	2,082,919.22	-	715,669.00	667,252.58	2,131,335.64	48,416.42
ES SSO	114.00	-	77,417.68	77,248.26	283.42	169.42
ES Shady Creek	-	-	1,760,264.11	1,665,894.25	94,369.86	94,369.86
ES TCIP	-	-	773,182.82	773,182.82	-	-
ROP	14,491.72	-	983,247.52	981,445.28	16,293.96	1,802.24
Alt Ed.	-	-	802,777.68	802,777.68	-	-
PCA	-	-	550,114.34	320,489.22	229,625.12	229,625.12
SELPA	-	-	-	-	-	-
MAA	1,643,162.36	-	1,101,888.05	588,370.68	2,156,679.73	513,517.37
	16,766,778.58	-	16,789,501.96	13,321,185.31	20,235,095.23	3,468,316.65
Restricted						
COE	58,514.13	-	1,335,783.96	1,353,276.37	41,021.72	(17,492.41)
Special Ed.	1,049,452.40	-	25,991,292.60	25,940,256.65	1,100,488.35	51,035.95
One Stop	145,697.86	-	5,353,756.53	5,477,240.67	22,213.72	(123,484.14)
ES CIA	1,155,160.11	(124,861.32)	1,998,027.28	1,955,917.29	1,072,408.78	42,109.99
ES SSO	2,918,111.87	-	2,023,092.61	3,197,892.84	1,743,311.64	(1,174,800.23)
ES Shady Creek	14,485.52	-	203,788.00	206,624.89	11,648.63	(2,836.89)
ES TCIP	200,224.17	-	1,872,000.00	902,138.61	1,170,085.56	969,861.39
ROP	415,306.17	-	998,551.51	1,141,138.88	272,718.80	(142,587.37)
Alt Ed.	96,085.83	124,861.32	309,424.71	441,923.40	88,448.46	(132,498.69)
PCA	24,852.56	-	86,702.51	103,242.25	8,312.82	(16,539.74)
SELPA	14,736,739.61	-	2,062,361.27	3,248,928.61	13,550,172.27	(1,186,567.34)
MAA	-	-	-	-	-	-
	20,814,630.23	-	42,234,780.98	43,968,580.46	19,080,830.75	(1,733,799.48)
Totals	37,581,408.81	-	59,024,282.94	57,289,765.77	39,315,925.98	1,734,517.17

			2025-26 Unaudited Actuals			2026-27 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)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	11,290,406.84	874,055.00	12,164,461.84	11,364,645.00	874,927.00	12,239,572.00	0.6%
2) Federal Revenue		8100-8299	0.00	4,281,084.10	4,281,084.10	0.00	4,498,278.00	4,498,278.00	5.1%
3) Other State Revenue		8300-8599	157,053.47	14,141,592.38	14,298,645.85	159,915.00	19,957,856.00	20,117,771.00	40.7%
4) Other Local Revenue		8600-8799	6,278,344.61	21,987,834.43	28,266,179.04	6,115,580.00	15,600,603.00	21,716,183.00	-23.2%
5) TOTAL, REVENUES			17,725,804.92	41,284,565.91	59,010,370.83	17,640,140.00	40,931,664.00	58,571,804.00	-0.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,943,499.73	9,780,322.46	11,723,822.19	2,542,492.00	9,679,682.00	12,222,174.00	4.3%
2) Classified Salaries		2000-2999	5,732,023.19	9,081,844.26	14,813,867.45	6,048,796.00	10,305,137.00	16,353,933.00	10.4%
3) Employee Benefits		3000-3999	3,159,712.64	9,231,006.99	12,390,719.63	3,460,467.00	10,137,449.00	13,597,916.00	9.7%
4) Books and Supplies		4000-4999	421,249.56	1,077,377.80	1,498,627.36	529,066.00	711,696.00	1,240,762.00	-17.2%
5) Services and Other Operating Expenditures		5000-5999	1,987,707.99	9,962,331.74	11,950,039.73	2,277,014.00	7,283,337.00	9,560,351.00	-20.0%
6) Capital Outlay		6000-6999	563,834.44	71,178.05	635,012.49	848,137.00	86,718.00	934,855.00	47.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	516,412.41	2,021,456.53	2,537,868.94	1,230,002.00	2,069,570.00	3,299,572.00	30.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,870,546.63)	2,743,062.63	(127,484.00)	(2,568,097.00)	2,436,095.00	(132,002.00)	3.5%
9) TOTAL, EXPENDITURES			11,453,893.33	43,968,580.46	55,422,473.79	14,367,877.00	42,709,684.00	57,077,561.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,271,911.59	(2,684,014.55)	3,587,897.04	3,272,263.00	(1,778,020.00)	1,494,243.00	-58.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	13,912.11	0.00	13,912.11	53,329.00	0.00	53,329.00	283.3%
b) Transfers Out		7600-7629	1,867,291.98	0.00	1,867,291.98	2,577,685.00	0.00	2,577,685.00	38.0%
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	(950,215.07)	950,215.07	0.00	(677,590.00)	677,590.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,803,594.94)	950,215.07	(1,853,379.87)	(3,201,946.00)	677,590.00	(2,524,356.00)	36.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			3,468,316.65	(1,733,799.48)	1,734,517.17	70,317.00	(1,100,430.00)	(1,030,113.00)	-159.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	16,766,778.58	20,814,630.23	37,581,408.81	20,235,095.23	19,080,830.75	39,315,925.98	4.6%
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)			16,766,778.58	20,814,630.23	37,581,408.81	20,235,095.23	19,080,830.75	39,315,925.98	4.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,766,778.58	20,814,630.23	37,581,408.81	20,235,095.23	19,080,830.75	39,315,925.98	4.6%
2) Ending Balance, June 30 (E + F1e)			20,235,095.23	19,080,830.75	39,315,925.98	20,305,412.23	17,980,400.75	38,285,812.98	-2.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,562.92	0.00	10,562.92	10,500.00	0.00	10,500.00	-0.6%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	329,663.16	67,882.21	397,545.37	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	19,013,121.60	19,013,121.60	0.00	17,980,400.75	17,980,400.75	-5.4%
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	17,030,380.86	0.00	17,030,380.86	17,312,149.93	0.00	17,312,149.93	1.7%
COE	0000	9780	12,153,626.59		12,153,626.59			0.00	
Special ED	0000	9780	199,155.62		199,155.62			0.00	
One Stop	0000	9780	37,439.74		37,439.74			0.00	
Educational Services	0000	9780	2,225,988.92		2,225,988.92			0.00	
ROP	0000	9780	16,293.96		16,293.96			0.00	
Alternative Education	0000	9780	229,625.12		229,625.12			0.00	
MAA	0000	9780	2,156,679.73		2,156,679.73			0.00	
One Stop	1100	9780	11,571.18		11,571.18			0.00	
COE	0000	9780			0.00	12,931,008.75		12,931,008.75	
Special ED	0000	9780			0.00	6,268.00		6,268.00	
One Stop	0000	9780			0.00	42,713.00		42,713.00	
Educational Services	0000	9780			0.00	1,637,005.00		1,637,005.00	
ROP	0000	9780			0.00	14,492.00		14,492.00	
Alternative Education	0000	9780			0.00	178,228.00		178,228.00	
MAA	0000	9780			0.00	2,490,016.00		2,490,016.00	
One Stop	1100	9780			0.00	12,419.18		12,419.18	
e) Unassigned/Unappropriated									

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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	2,864,488.29	0.00	2,864,488.29	2,982,762.30	0.00	2,982,762.30	4.1%
Unassigned/Unappropriated Amount		9790	0.00	(173.06)	(173.06)	0.00	0.00	0.00	-100.0%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	19,763,621.01	13,690,695.13	33,454,316.14				
1) Fair Value Adjustment to Cash in County Treasury		9111	(293,189.81)	0.00	(293,189.81)				
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	3,433.00	0.00	3,433.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	534,462.62	8,141,977.75	8,676,440.37				
4) Due from Grantor Government		9290	2,355,934.00	0.00	2,355,934.00				
5) Due from Other Funds		9310	5,051.32	9,022.00	14,073.32				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	329,663.16	67,882.21	397,545.37				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			22,714,475.30	21,911,535.00	44,626,010.30				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,083,866.10	1,934,599.41	3,018,465.51				
2) Due to Grantor Governments		9590	5,857.30	86,071.50	91,928.80				
3) Due to Other Funds		9610	1,389,656.67	531,586.31	1,921,242.98				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	278,448.17	278,448.17				
6) TOTAL, LIABILITIES			2,479,380.07	2,830,705.39	5,310,085.46				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			20,235,095.23	19,080,829.61	39,315,924.84				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,837,583.00	0.00	8,837,583.00	9,106,522.00	0.00	9,106,522.00	3.0%
Education Protection Account State Aid - Current Year		8012	943,625.00	0.00	943,625.00	841,323.00	0.00	841,323.00	-10.8%
State Aid - Prior Years		8019	9,106.00	0.00	9,106.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	13,701.88	0.00	13,701.88	13,767.00	0.00	13,767.00	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	1,327.28	0.00	1,327.28	870.00	0.00	870.00	-34.5%
County & District Taxes									
Secured Roll Taxes		8041	2,037,908.16	0.00	2,037,908.16	2,046,638.00	0.00	2,046,638.00	0.4%
Unsecured Roll Taxes		8042	100,968.62	0.00	100,968.62	102,853.00	0.00	102,853.00	1.9%
Prior Years' Taxes		8043	2,508.56	0.00	2,508.56	3,423.00	0.00	3,423.00	36.5%
Supplemental Taxes		8044	32,918.52	0.00	32,918.52	30,531.00	0.00	30,531.00	-7.3%
Education Revenue Augmentation Fund (ERAF)		8045	13,579.72	0.00	13,579.72	15,969.00	0.00	15,969.00	17.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	20,225.10	0.00	20,225.10	20,225.00	0.00	20,225.00	0.0%
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			12,013,451.84	0.00	12,013,451.84	12,182,121.00	0.00	12,182,121.00	1.4%
LCFF Transfers									
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	151,010.00	0.00	151,010.00	57,451.00	0.00	57,451.00	-62.0%
Property Taxes Transfers		8097	(874,055.00)	874,055.00	0.00	(874,927.00)	874,927.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

DescriptionResource CodesObject Codes			2025-26 Unaudited Actuals			2026-27 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			11,290,406.84	874,055.00	12,164,461.84	11,364,645.00	874,927.00	12,239,572.00	0.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	521,563.00	521,563.00	0.00	523,671.00	523,671.00	0.4%
Special Education Discretionary Grants		8182	0.00	137,727.58	137,727.58	0.00	137,155.00	137,155.00	-0.4%
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		108,682.00	108,682.00		106,911.00	106,911.00	-1.6%
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		13,489.00	13,489.00		13,702.00	13,702.00	1.6%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		36,453.83	36,453.83		44,478.00	44,478.00	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, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4204, 5630	8290		135,219.21	135,219.21		60,000.00	60,000.00	-55.6%
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	3,271,755.48	3,271,755.48	0.00	3,556,167.00	3,556,167.00	8.7%
TOTAL, FEDERAL REVENUE			0.00	4,281,084.10	4,281,084.10	0.00	4,498,278.00	4,498,278.00	5.1%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		10,302,510.00	10,302,510.00		16,429,035.00	16,429,035.00	59.5%
Prior Years	6500	8319		10,665.00	10,665.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	347,541.00	347,541.00	0.00	347,541.00	347,541.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	29,975.00	29,975.00	New
Mandated Costs Reimbursements		8550	49,851.00	0.00	49,851.00	51,634.00	0.00	51,634.00	3.6%
Lottery - Unrestricted and Instructional Materials		8560	70,310.07	31,244.18	101,554.25	80,567.00	27,353.00	107,920.00	6.3%
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		125,000.00	125,000.00		75,000.00	75,000.00	-40.0%
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		485,341.43	485,341.43		512,556.00	512,556.00	5.6%
Arts and Music in Schools (Prop 28)	6770	8590		68,508.09	68,508.09		62,070.00	62,070.00	-9.4%
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	36,892.40	2,770,782.68	2,807,675.08	27,714.00	2,474,326.00	2,502,040.00	-10.9%
TOTAL, OTHER STATE REVENUE			157,053.47	14,141,592.38	14,298,645.85	159,915.00	19,957,856.00	20,117,771.00	40.7%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	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%

DescriptionResource CodesObject Codes			2025-26 Unaudited Actuals			2026-27 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	7,969.25	0.00	7,969.25	20,232.00	0.00	20,232.00	153.9%
All Other Sales		8639	106,660.80	41,325.00	147,985.80	65,000.00	0.00	65,000.00	-56.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,539,927.42	0.00	1,539,927.42	1,000,000.00	0.00	1,000,000.00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	40,499.96	0.00	40,499.96	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	2,342,370.15	3,205,446.92	5,547,817.07	2,452,065.00	3,102,435.00	5,554,500.00	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	741.07	1,869,251.10	1,869,992.17	3,486.00	1,556,779.00	1,560,265.00	-16.6%
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	1,967,517.96	6,070,974.41	8,038,492.37	2,500,743.00	4,937,258.00	7,438,001.00	-7.5%
Tuition		8710	272,658.00	10,800,837.00	11,073,495.00	74,054.00	6,004,131.00	6,078,185.00	-45.1%
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%
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%
TOTAL, OTHER LOCAL REVENUE			6,278,344.61	21,987,834.43	28,266,179.04	6,115,580.00	15,600,603.00	21,716,183.00	-23.2%
TOTAL, REVENUES			17,725,804.92	41,284,565.91	59,010,370.83	17,640,140.00	40,931,664.00	58,571,804.00	-0.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	468,027.21	5,876,996.27	6,345,023.48	506,586.00	6,266,868.00	6,773,454.00	6.8%
Certificated Pupil Support Salaries		1200	5,522.51	1,674,321.50	1,679,844.01	7,561.00	1,655,044.00	1,662,605.00	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,461,450.01	2,229,004.69	3,690,454.70	2,020,345.00	1,757,770.00	3,778,115.00	2.4%
Other Certificated Salaries		1900	8,500.00	0.00	8,500.00	8,000.00	0.00	8,000.00	-5.9%
TOTAL, CERTIFICATED SALARIES			1,943,499.73	9,780,322.46	11,723,822.19	2,542,492.00	9,679,682.00	12,222,174.00	4.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,072.01	4,128,387.60	4,129,459.61	33,110.00	5,330,088.00	5,363,198.00	29.9%
Classified Support Salaries		2200	507,298.14	2,203,254.41	2,710,552.55	595,095.00	2,300,296.00	2,895,391.00	6.8%
Classified Supervisors' and Administrators' Salaries		2300	2,637,897.89	554,604.65	3,192,502.54	2,672,482.00	535,592.00	3,208,074.00	0.5%
Clerical, Technical and Office Salaries		2400	2,273,000.76	994,820.54	3,267,821.30	2,421,247.00	995,938.00	3,417,185.00	4.6%
Other Classified Salaries		2900	312,754.39	1,200,777.06	1,513,531.45	326,862.00	1,143,223.00	1,470,085.00	-2.9%
TOTAL, CLASSIFIED SALARIES			5,732,023.19	9,081,844.26	14,813,867.45	6,048,796.00	10,305,137.00	16,353,933.00	10.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	312,948.28	2,420,433.94	2,733,382.22	420,854.00	2,351,800.00	2,772,654.00	1.4%
PERS		3201-3202	1,520,706.75	2,335,214.24	3,855,920.99	1,618,579.00	2,550,229.00	4,168,808.00	8.1%
OASDI/Medicare/Alternative		3301-3302	469,678.54	958,249.93	1,427,928.47	510,941.00	1,062,416.00	1,573,357.00	10.2%
Health and Welfare Benefits		3401-3402	400,613.36	1,941,424.20	2,342,037.56	433,666.00	2,569,995.00	3,003,661.00	28.2%
Unemployment Insurance		3501-3502	5,234.84	11,230.72	16,465.56	4,314.00	10,563.00	14,877.00	-9.6%
Workers' Compensation		3601-3602	134,652.56	336,301.24	470,953.80	149,168.00	356,077.00	505,245.00	7.3%
OPEB, Allocated		3701-3702	.08	(.08)	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	79,565.43	192,948.59	272,514.02	85,863.00	199,387.00	285,250.00	4.7%
Other Employee Benefits		3901-3902	236,312.80	1,035,204.21	1,271,517.01	237,082.00	1,036,982.00	1,274,064.00	0.2%
TOTAL, EMPLOYEE BENEFITS			3,159,712.64	9,231,006.99	12,390,719.63	3,460,467.00	10,137,449.00	13,597,916.00	9.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	693.45	37,572.02	38,265.47	5,500.00	38,958.00	44,458.00	16.2%
Books and Other Reference Materials		4200	1,369.34	2,894.36	4,263.70	6,000.00	0.00	6,000.00	40.7%
Materials and Supplies		4300	312,768.53	559,641.42	872,409.95	448,482.00	532,191.00	980,673.00	12.4%
Noncapitalized Equipment		4400	106,418.24	452,375.30	558,793.54	69,084.00	140,547.00	209,631.00	-62.5%
Food		4700	0.00	24,894.70	24,894.70	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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, BOOKS AND SUPPLIES			421,249.56	1,077,377.80	1,498,627.36	529,066.00	711,696.00	1,240,762.00	-17.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,375,721.00	2,375,721.00	0.00	1,442,267.00	1,442,267.00	-39.3%
Travel and Conferences		5200	132,440.90	142,260.91	274,701.81	189,312.00	213,357.00	402,669.00	46.6%
Dues and Memberships		5300	95,740.13	11,831.89	107,572.02	104,234.00	9,097.00	113,331.00	5.4%
Insurance	5400 - 5499		334,057.91	2,446.28	336,504.19	328,443.00	3,050.00	331,493.00	-1.5%
Operations and Housekeeping Services		5500	319,526.22	9,700.00	329,226.22	489,715.00	0.00	489,715.00	48.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	385,344.72	291,789.00	677,133.72	443,008.00	447,571.00	890,579.00	31.5%
Transfers of Direct Costs		5710	(947,011.78)	947,011.78	0.00	(1,017,349.00)	1,017,349.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(500,471.81)	154,201.67	(346,270.14)	(614,329.00)	40,000.00	(574,329.00)	65.9%
Professional/Consulting Services and Operating Expenditures		5800 - 5899	2,121,407.74	5,999,813.00	8,121,220.74	2,263,560.00	4,077,967.00	6,341,527.00	-21.9%
Communications		5900	46,673.96	27,556.21	74,230.17	90,420.00	32,679.00	123,099.00	65.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,987,707.99	9,962,331.74	11,950,039.73	2,277,014.00	7,283,337.00	9,560,351.00	-20.0%
CAPITAL OUTLAY									
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	535,334.44	0.00	535,334.44	710,000.00	62,090.00	772,090.00	44.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	71,178.05	71,178.05	95,337.00	24,628.00	119,965.00	68.5%
Equipment Replacement		6500	28,500.00	0.00	28,500.00	42,800.00	0.00	42,800.00	50.2%
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%
TOTAL, CAPITAL OUTLAY			563,834.44	71,178.05	635,012.49	848,137.00	86,718.00	934,855.00	47.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	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	104,124.24	104,124.24	0.00	76,155.00	76,155.00	-26.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	23,581.00	0.00	23,581.00	New
All Other Transfers		7281-7283	0.00	1,917,332.29	1,917,332.29	0.00	1,993,415.00	1,993,415.00	4.0%
All Other Transfers Out to All Others		7299	818.00	0.00	818.00	818.00	0.00	818.00	0.0%
Debt Service									
Debt Service - Interest		7438	515,594.41	0.00	515,594.41	1,025,603.00	0.00	1,025,603.00	98.9%
Other Debt Service - Principal		7439	0.00	0.00	0.00	180,000.00	0.00	180,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			516,412.41	2,021,456.53	2,537,868.94	1,230,002.00	2,069,570.00	3,299,572.00	30.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,743,062.63)	2,743,062.63	0.00	(2,436,095.00)	2,436,095.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(127,484.00)	0.00	(127,484.00)	(132,002.00)	0.00	(132,002.00)	3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,870,546.63)	2,743,062.63	(127,484.00)	(2,568,097.00)	2,436,095.00	(132,002.00)	3.5%
TOTAL, EXPENDITURES			11,453,893.33	43,968,580.46	55,422,473.79	14,367,877.00	42,709,684.00	57,077,561.00	3.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	13,912.11	0.00	13,912.11	39,055.00	0.00	39,055.00	180.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	14,274.00	0.00	14,274.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			13,912.11	0.00	13,912.11	53,329.00	0.00	53,329.00	283.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	34,010.65	0.00	34,010.65	2,500.00	0.00	2,500.00	-92.6%
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	322,630.23	0.00	322,630.23	407,869.00	0.00	407,869.00	-26.4%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals			2026-27 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)	
Other Authorized Interfund Transfers Out		7619	1,510,651.10	0.00	1,510,651.10	2,167,316.00	0.00	2,167,316.00	43.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,867,291.98	0.00	1,867,291.98	2,577,685.00	0.00	2,577,685.00	38.0%
OTHER SOURCES/USES									
SOURCES									
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%
USES									
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%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(950,215.07)	950,215.07	0.00	(677,590.00)	677,590.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(950,215.07)	950,215.07	0.00	(677,590.00)	677,590.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e)			(2,803,594.94)	950,215.07	(1,853,379.87)	(3,201,946.00)	677,590.00	(2,524,356.00)	36.2%

			2025-26 Unaudited Actuals			2026-27 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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	11,290,406.84	874,055.00	12,164,461.84	11,364,645.00	874,927.00	12,239,572.00	0.6%
2) Federal Revenue		8100-8299	0.00	4,281,084.10	4,281,084.10	0.00	4,498,278.00	4,498,278.00	5.1%
3) Other State Revenue		8300-8599	157,053.47	14,141,592.38	14,298,645.85	159,915.00	19,957,856.00	20,117,771.00	40.7%
4) Other Local Revenue		8600-8799	6,278,344.61	21,987,834.43	28,266,179.04	6,115,580.00	15,600,603.00	21,716,183.00	-23.2%
5) TOTAL, REVENUES			17,725,804.92	41,284,565.91	59,010,370.83	17,640,140.00	40,931,664.00	58,571,804.00	-0.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600- 7699	1,429,848.00	22,991,880.76	24,421,728.76	1,544,816.00	22,716,097.00	24,260,913.00	-0.7%
2) Instruction - Related Services	2000-2999		3,637,140.88	6,302,881.62	9,940,022.50	4,725,955.00	5,536,933.00	10,262,888.00	3.2%
3) Pupil Services	3000-3999		220,351.61	5,924,216.03	6,144,567.64	288,621.00	5,356,328.00	5,644,949.00	-8.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		11,394.59	2,554,554.25	2,565,948.84	6,100.00	2,740,116.00	2,746,216.00	7.0%
6) Enterprise	6000-6999		510,564.53	452,088.21	962,652.74	653,639.00	502,893.00	1,156,532.00	20.1%
7) General Administration	7000-7999		3,352,066.97	2,790,829.63	6,142,896.60	3,799,299.00	2,643,109.00	6,442,408.00	4.9%
8) Plant Services	8000-8999		1,774,614.34	930,673.43	2,705,287.77	2,119,445.00	1,144,638.00	3,264,083.00	20.7%
9) Other Outgo	9000-9999		517,912.41	2,021,456.53	2,539,368.94	1,230,002.00	2,069,570.00	3,299,572.00	29.9%
10) TOTAL, EXPENDITURES			11,453,893.33	43,968,580.46	55,422,473.79	14,367,877.00	42,709,684.00	57,077,561.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,271,911.59	(2,684,014.55)	3,587,897.04	3,272,263.00	(1,778,020.00)	1,494,243.00	-58.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		13,912.11	0.00	13,912.11	53,329.00	0.00	53,329.00	283.3%
b) Transfers Out	7600-7629		1,867,291.98	0.00	1,867,291.98	2,577,685.00	0.00	2,577,685.00	38.0%
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		(950,215.07)	950,215.07	0.00	(677,590.00)	677,590.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,803,594.94)	950,215.07	(1,853,379.87)	(3,201,946.00)	677,590.00	(2,524,356.00)	36.2%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,468,316.65	(1,733,799.48)	1,734,517.17	70,317.00	(1,100,430.00)	(1,030,113.00)	-159.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		16,766,778.58	20,814,630.23	37,581,408.81	20,235,095.23	19,080,830.75	39,315,925.98	4.6%
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)			16,766,778.58	20,814,630.23	37,581,408.81	20,235,095.23	19,080,830.75	39,315,925.98	4.6%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,766,778.58	20,814,630.23	37,581,408.81	20,235,095.23	19,080,830.75	39,315,925.98	4.6%
2) Ending Balance, June 30 (E + F1e)			20,235,095.23	19,080,830.75	39,315,925.98	20,305,412.23	17,980,400.75	38,285,812.98	-2.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		10,562.92	0.00	10,562.92	10,500.00	0.00	10,500.00	-0.6%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		329,663.16	67,882.21	397,545.37	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	19,013,121.60	19,013,121.60	0.00	17,980,400.75	17,980,400.75	-5.4%
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		17,030,380.86	0.00	17,030,380.86	17,312,149.93	0.00	17,312,149.93	1.7%
COE	0000	9780	12,153,626.59		12,153,626.59			0.00	
Special ED	0000	9780	199,155.62		199,155.62			0.00	
One Stop	0000	9780	37,439.74		37,439.74			0.00	
Educational Services	0000	9780	2,225,988.92		2,225,988.92			0.00	
ROP	0000	9780	16,293.96		16,293.96			0.00	
Alternative Education	0000	9780	229,625.12		229,625.12			0.00	
MAA	0000	9780	2,156,679.73		2,156,679.73			0.00	
One Stop	1100	9780	11,571.18		11,571.18			0.00	
COE	0000	9780			0.00	12,931,008.75		12,931,008.75	
Special ED	0000	9780			0.00	6,268.00		6,268.00	
One Stop	0000	9780			0.00	42,713.00		42,713.00	
Educational Services	0000	9780			0.00	1,637,005.00		1,637,005.00	
ROP	0000	9780			0.00	14,492.00		14,492.00	
Alternative Education	0000	9780			0.00	178,228.00		178,228.00	
MAA	0000	9780			0.00	2,490,016.00		2,490,016.00	
One Stop	1100	9780			0.00	12,419.18		12,419.18	

DescriptionFunction CodesObject Codes			2025-26 Unaudited Actuals			2026-27 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	2,864,488.29	0.00	2,864,488.29	2,982,762.30	0.00	2,982,762.30	4.1%
Unassigned/Unappropriated Amount		9790	0.00	(173.06)	(173.06)	0.00	0.00	0.00	-100.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
6018	Student Support and Enrichment Block Grant	13,812.68	16,028.68
6019	Student Support and Professional Development Discretionary Block Grant	108,232.00	86,131.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	4,001.53	4,001.53
6300	Lottery: Instructional Materials	135,171.22	125,171.22
6332	CA Community Schools Partnership Act - Implementation Grant	293,567.90	157,032.90
6383	Golden State Pathways Program	48,993.20	38,358.20
6500	Special Education	1,458,247.95	1,388,668.30
6620	Reversing Opioid Overdoses	45,491.26	45,491.26
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	122,578.89	122,578.89
7339	Dual Enrollment Opportunities	221,652.55	21,689.55
7399	LCFF Equity Multiplier	9,219.45	34,741.45
7415	Classified School Employee Summer Assistance Program	2.27	2.27
7435	Learning Recovery Emergency Block Grant	24,731.00	8,203.00
7810	Other Restricted State	4,228.00	2,640.00
8210	Student Activity Funds	1,957.91	1,957.91
9010	Other Restricted Local	16,521,233.79	15,927,704.59
Total, Restricted Balance		19,013,121.60	17,980,400.75

OTHER FUNDS



Unaudited Actuals 2025-26

Other Funds as of June 30, 2026

		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
Beginning Balance												-
Prior Year Ending Bal.	9791	(209.81)	101,412.23	(905.05)	-	1,381,593.27	19,031,525.06	64.53	4,724.29	5,717,712.16	225.32	26,236,142.00
Income												
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	3,478,973.94	218,166.00	113,059.00	125,749.45	-	-	-	-	-	-	3,935,948.39
State Revenues	8300-8599	5,059,261.00	4,777,137.20	7,974.00	65,383.64	-	-	36,644.00	-	-	-	9,946,399.84
Local Revenues	8600-8799	216.64	1,884.00	196.68	-	56,276.88	514,963.16	146,947.03	744,696.08	685,965.33	-	2,151,145.80
Total Income		8,538,451.58	4,997,187.20	121,229.68	191,133.09	56,276.88	514,963.16	183,591.03	744,696.08	685,965.33	-	16,033,494.03
Expenditures												
Salaries & Benefits	1000-3999	-	1,180,749.22	-	256,568.99	-	2,881.17	188,244.79	929,295.24	-	-	2,557,739.41
Books and Supplies	4000-4999	-	25,574.01	-	236,967.57	-	-	1,147.75	198,530.46	-	-	462,219.79
Services	5000-5999	-	820,802.59	119,033.00	2,648.90	-	-	49,389.26	556,158.50	261,732.98	-	1,809,765.23
Capital Outlay	6000-6599	-	-	-	-	-	16,457,925.70	-	-	-	-	16,457,925.70
Other Outgo	7100-7499	8,538,234.94	3,385,678.14	2,000.00	17,577.86	-	-	-	-	-	-	11,943,490.94
Total Expenditures		8,538,234.94	5,412,803.96	121,033.00	513,763.32	-	16,460,806.87	238,781.80	1,683,984.20	261,732.98	-	33,231,141.07
Interfund Transfers												
Transfers In	8910-8929	-	416,815.15	-	322,630.23	34,010.65	100,000.00	55,427.90	938,408.05	-	-	1,867,291.98
Transfers Out	7610-7629	-	-	-	-	13,912.11	-	-	-	-	-	13,912.11
Other Financing	8930-8999	-	-	-	-	-	961,000.93	-	-	-	-	961,000.93
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	416,815.15	-	322,630.23	20,098.54	1,061,000.93	55,427.90	938,408.05	-	-	2,814,380.80
Net Inc./Dec. in Fund Balance		216.64	1,198.39	196.68	-	76,375.42	(14,884,842.78)	237.13	(880.07)	424,232.35	-	(14,383,266.24)
Ending Fund Balance		6.83	102,610.62	(708.37)	-	1,457,968.69	4,146,682.28	301.66	3,844.22	6,141,944.51	225.32	11,852,875.76

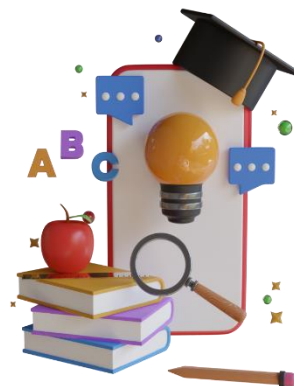
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SPECIAL EDUCATION LOCAL AREA PLAN (SELPA) PASS-THROUGH REVENUES

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 passthrough 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,478,973.94	3,477,753.00	0.0%
3) Other State Revenue		8300-8599	5,059,261.00	5,702,581.00	12.7%
4) Other Local Revenue		8600-8799	216.64	0.00	-100.0%
5) TOTAL, REVENUES			8,538,451.58	9,180,334.00	7.5%
B. EXPENDITURES					
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	8,538,234.94	9,180,334.00	7.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,538,234.94	9,180,334.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			216.64	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(209.81)	6.83	-103.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(209.81)	6.83	-103.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(209.81)	6.83	-103.3%
2) Ending Balance, June 30 (E + F1e)			6.83	6.83	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	6.83	6.83	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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	6.83		
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,483,074.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	504,916.00		
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			3,987,997.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,978,968.76		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,022.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,987,990.76		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			6.83		
LCFF SOURCES					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from					
Federal Sources		8287	3,478,973.94	3,477,753.00	0.0%
TOTAL, FEDERAL REVENUE			3,478,973.94	3,477,753.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	5,059,261.00	5,702,581.00	12.7%
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	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,059,261.00	5,702,581.00	12.7%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	216.64	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			216.64	0.00	-100.0%
TOTAL, REVENUES			8,538,451.58	9,180,334.00	7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	3,478,973.94	3,477,753.00	0.0%
To County Offices		7212	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	5,059,261.00	5,702,581.00	12.7%
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)			8,538,234.94	9,180,334.00	7.5%
TOTAL, EXPENDITURES			8,538,234.94	9,180,334.00	7.5%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,478,973.94	3,477,753.00	0.0%
3) Other State Revenue		8300-8599	5,059,261.00	5,702,581.00	12.7%
4) Other Local Revenue		8600-8799	216.64	0.00	-100.0%
5) TOTAL, REVENUES			8,538,451.58	9,180,334.00	7.5%
B. EXPENDITURES (Objects 1000-7999)					
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	8,538,234.94	9,180,334.00	7.5%
10) TOTAL, EXPENDITURES			8,538,234.94	9,180,334.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			216.64	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			216.64	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(209.81)	6.83	-103.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(209.81)	6.83	-103.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(209.81)	6.83	-103.3%
2) Ending Balance, June 30 (E + F1e)			6.83	6.83	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6.83	6.83	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	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,166.00	218,166.00	0.0%
3) Other State Revenue		8300-8599	4,777,137.20	4,076,781.00	-14.7%
4) Other Local Revenue		8600-8799	1,884.00	0.00	-100.0%
5) TOTAL, REVENUES			4,997,187.20	4,294,947.00	-14.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	356,707.93	389,839.00	9.3%
2) Classified Salaries		2000-2999	468,812.47	507,338.00	8.2%
3) Employee Benefits		3000-3999	355,228.82	434,360.00	22.3%
4) Books and Supplies		4000-4999	25,574.01	19,392.00	-24.2%
5) Services and Other Operating Expenditures		5000-5999	820,802.59	546,872.00	-33.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,277,772.00	3,013,566.00	-8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	107,906.14	108,153.00	0.2%
9) TOTAL, EXPENDITURES			5,412,803.96	5,019,520.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(415,616.76)	(724,573.00)	74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	416,815.15	747,566.00	79.4%
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			416,815.15	747,566.00	79.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,198.39	22,993.00	1,818.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,412.23	102,610.62	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,412.23	102,610.62	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,412.23	102,610.62	1.2%
2) Ending Balance, June 30 (E + F1e)			102,610.62	125,603.62	22.4%
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	4,239.72	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	181.62	181.62	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,239.72)	0.00	-100.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(104,876.92)		
1) Fair Value Adjustment to Cash in County Treasury		9111	181.62		
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	333,829.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	450,406.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	59.09		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	4,239.72		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			683,838.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	554,594.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	26,633.63		
6) TOTAL, LIABILITIES			581,227.91		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			102,610.62		
LCFF SOURCES					
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%
FEDERAL REVENUE					
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	218,166.00	218,166.00	0.0%
TOTAL, FEDERAL REVENUE			218,166.00	218,166.00	0.0%
OTHER STATE REVENUE					
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	3,021,474.00	3,013,566.00	-0.3%
Adult Education Program	6391	8590	984,470.00	980,280.00	-0.4%
All Other State Revenue	All Other	8590	771,193.20	82,935.00	-89.2%
TOTAL, OTHER STATE REVENUE			4,777,137.20	4,076,781.00	-14.7%
OTHER LOCAL REVENUE					
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	1,198.39	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	685.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,884.00	0.00	-100.0%
TOTAL, REVENUES			4,997,187.20	4,294,947.00	-14.1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	278,223.31	310,929.00	11.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,484.62	78,910.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			356,707.93	389,839.00	9.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	10,862.10	18,924.00	74.2%
Classified Support Salaries		2200	157,508.61	158,586.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	155,668.62	159,958.00	2.8%
Clerical, Technical and Office Salaries		2400	144,773.14	169,870.00	17.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			468,812.47	507,338.00	8.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	124,609.15	181,051.00	45.3%
PERS		3201-3202	97,846.27	108,544.00	10.9%
OASDI/Medicare/Alternative		3301-3302	34,459.57	41,677.00	20.9%
Health and Welfare Benefits		3401-3402	62,165.27	62,161.00	0.0%
Unemployment Insurance		3501-3502	1,163.04	536.00	-53.9%
Workers' Compensation		3601-3602	14,329.26	18,194.00	27.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,479.63	10,612.00	25.1%
Other Employee Benefits		3901-3902	12,176.63	11,585.00	-4.9%
TOTAL, EMPLOYEE BENEFITS			355,228.82	434,360.00	22.3%
BOOKS AND SUPPLIES					
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	20,654.21	14,392.00	-30.3%
Noncapitalized Equipment		4400	4,919.80	5,000.00	1.6%
TOTAL, BOOKS AND SUPPLIES			25,574.01	19,392.00	-24.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	235,000.00	0.00	-100.0%
Travel and Conferences		5200	19,843.50	32,500.00	63.8%
Dues and Memberships		5300	1,270.00	1,500.00	18.1%
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	116,342.18	190,969.00	64.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,048.04	184,666.00	18.3%
Professional/Consulting Services and Operating Expenditures		5800	291,396.58	135,737.00	-53.4%
Communications		5900	902.29	1,500.00	66.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			820,802.59	546,872.00	-33.4%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	2,063,011.00	1,889,509.00	-8.4%
To County Offices		7212	1,214,761.00	1,124,057.00	-7.5%
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)			3,277,772.00	3,013,566.00	-8.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	107,906.14	108,153.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			107,906.14	108,153.00	0.2%
TOTAL, EXPENDITURES			5,412,803.96	5,019,520.00	-7.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	416,815.15	747,566.00	79.4%
(a) TOTAL, INTERFUND TRANSFERS IN			416,815.15	747,566.00	79.4%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			416,815.15	747,566.00	79.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,166.00	218,166.00	0.0%
3) Other State Revenue		8300-8599	4,777,137.20	4,076,781.00	-14.7%
4) Other Local Revenue		8600-8799	1,884.00	0.00	-100.0%
5) TOTAL, REVENUES			4,997,187.20	4,294,947.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,043,947.49	769,165.00	-26.3%
2) Instruction - Related Services	2000-2999		547,590.93	592,732.00	8.2%
3) Pupil Services	3000-3999		238,464.25	234,428.00	-1.7%
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		107,906.14	108,153.00	0.2%
8) Plant Services	8000-8999		197,123.15	301,476.00	52.9%
9) Other Outgo	9000-9999	Except 7600-7699	3,277,772.00	3,013,566.00	-8.1%
10) TOTAL, EXPENDITURES			5,412,803.96	5,019,520.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(415,616.76)	(724,573.00)	74.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	416,815.15	747,566.00	79.4%
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			416,815.15	747,566.00	79.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,198.39	22,993.00	1,818.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	101,412.23	102,610.62	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			101,412.23	102,610.62	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,412.23	102,610.62	1.2%
2) Ending Balance, June 30 (E + F1e)			102,610.62	125,603.62	22.4%
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	4,239.72	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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	181.62	181.62	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(4,239.72)	0.00	-100.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	196.68	0.00	-100.0%
5) TOTAL, REVENUES			121,229.68	121,033.00	-0.2%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196.68	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(905.05)	(708.37)	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(905.05)	(708.37)	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(905.05)	(708.37)	-21.7%
2) Ending Balance, June 30 (E + F1e)			(708.37)	(708.37)	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	(708.37)	(708.37)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	109,574.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	(708.37)		
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	62,324.29		
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			171,190.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	171,898.84		
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			171,898.84		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			(708.37)		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	196.68	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			196.68	0.00	-100.0%
TOTAL, REVENUES			121,229.68	121,033.00	-0.2%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
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%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	61,059.00	61,059.00	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	57,974.00	57,974.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			119,033.00	119,033.00	0.0%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	196.68	0.00	-100.0%
5) TOTAL, REVENUES			121,229.68	121,033.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			196.68	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			196.68	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(905.05)	(708.37)	-21.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(905.05)	(708.37)	-21.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(905.05)	(708.37)	-21.7%
2) Ending Balance, June 30 (E + F1e)			(708.37)	(708.37)	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 (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	(708.37)	(708.37)	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

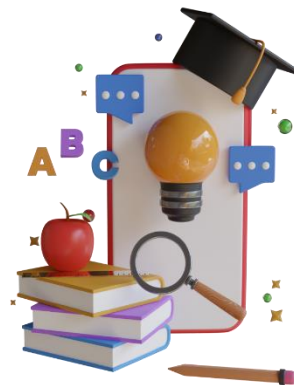
CAFETERIA SPECIAL REVENUE FUND

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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,749.45	90,000.00	-28.4%
3) Other State Revenue		8300-8599	65,383.64	60,000.00	-8.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			191,133.09	150,000.00	-21.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	184,839.45	228,690.00	23.7%
3) Employee Benefits		3000-3999	71,729.54	83,050.00	15.8%
4) Books and Supplies		4000-4999	236,967.57	221,805.00	-6.4%
5) Services and Other Operating Expenditures		5000-5999	2,648.90	2,475.00	-6.6%
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	17,577.86	21,849.00	24.3%
9) TOTAL, EXPENDITURES			513,763.32	557,869.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(322,630.23)	(407,869.00)	26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	322,630.23	407,869.00	26.4%
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			322,630.23	407,869.00	26.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(346,189.02)		
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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,239.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	347,524.93		
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			2,575.79		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,575.79		
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			2,575.79		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Child Nutrition Programs		8220	125,749.45	90,000.00	-28.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			125,749.45	90,000.00	-28.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	65,383.64	60,000.00	-8.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			65,383.64	60,000.00	-8.2%
OTHER LOCAL REVENUE					
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			191,133.09	150,000.00	-21.5%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	175,981.14	219,717.00	24.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,858.31	8,973.00	1.3%
Other Classified Salaries		2900	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
TOTAL, CLASSIFIED SALARIES			184,839.45	228,690.00	23.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	30,872.19	37,450.00	21.3%
OASDI/Medicare/Alternative		3301-3302	13,573.92	16,974.00	25.0%
Health and Welfare Benefits		3401-3402	21,084.42	22,168.00	5.1%
Unemployment Insurance		3501-3502	93.01	115.00	23.6%
Workers' Compensation		3601-3602	3,142.47	3,592.00	14.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,859.53	1,647.00	-11.4%
Other Employee Benefits		3901-3902	1,104.00	1,104.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,729.54	83,050.00	15.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,295.97	28,259.00	16.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	212,671.60	193,546.00	-9.0%
TOTAL, BOOKS AND SUPPLIES			236,967.57	221,805.00	-6.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	230.00	New
Dues and Memberships		5300	648.90	470.00	-27.6%
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	500.00	New
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	2,000.00	1,275.00	-36.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,648.90	2,475.00	-6.6%
CAPITAL OUTLAY					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	17,577.86	21,849.00	24.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,577.86	21,849.00	24.3%
TOTAL, EXPENDITURES			513,763.32	557,869.00	8.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	322,630.23	407,869.00	26.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			322,630.23	407,869.00	26.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			322,630.23	407,869.00	26.4%

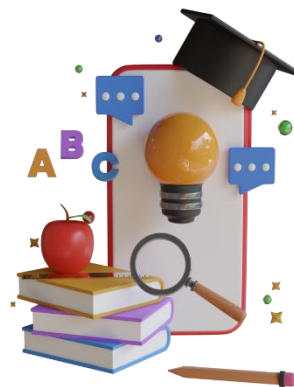
Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,749.45	90,000.00	-28.4%
3) Other State Revenue		8300-8599	65,383.64	60,000.00	-8.2%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			191,133.09	150,000.00	-21.5%
B. EXPENDITURES (Objects 1000-7999)					
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		496,185.46	536,020.00	8.0%
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		17,577.86	21,849.00	24.3%
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			513,763.32	557,869.00	8.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(322,630.23)	(407,869.00)	26.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	322,630.23	407,869.00	26.4%
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			322,630.23	407,869.00	26.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
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 (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	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	56,276.88	40,000.00	-28.9%
5) TOTAL, REVENUES			56,276.88	40,000.00	-28.9%
B. EXPENDITURES					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			56,276.88	40,000.00	-28.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,010.65	2,500.00	-92.6%
b) Transfers Out		7600-7629	13,912.11	39,055.00	180.7%
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			20,098.54	(36,555.00)	-281.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76,375.42	3,445.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,593.27	1,457,968.69	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,593.27	1,457,968.69	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,593.27	1,457,968.69	5.5%
2) Ending Balance, June 30 (E + F1e)			1,457,968.69	1,461,413.69	0.2%
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	1,457,968.69	1,461,413.69	0.2%
Equipment Replacement and Purchases	0000	9780	1,457,968.69		
Equipment Replacement and Purchases	0000	9780		1,461,413.69	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,439,452.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	(9,064.09)		
b) in Banks		9120	0.00		

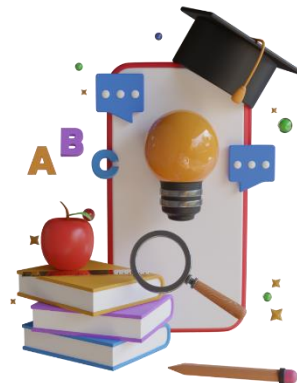
Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,510.65		
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			1,461,898.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,929.87		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,929.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			1,457,968.69		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	54,879.44	40,000.00	-27.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,397.44	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			56,276.88	40,000.00	-28.9%
TOTAL, REVENUES			56,276.88	40,000.00	-28.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	34,010.65	2,500.00	-92.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,010.65	2,500.00	-92.6%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	13,912.11	39,055.00	180.7%
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			13,912.11	39,055.00	180.7%
CONTRIBUTIONS					
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+e)			20,098.54	(36,555.00)	-281.9%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	56,276.88	40,000.00	-28.9%
5) TOTAL, REVENUES			56,276.88	40,000.00	-28.9%
B. EXPENDITURES (Objects 1000-7999)					
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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			56,276.88	40,000.00	-28.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,010.65	2,500.00	-92.6%
b) Transfers Out		7600-7629	13,912.11	39,055.00	180.7%
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			20,098.54	(36,555.00)	-281.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			76,375.42	3,445.00	-95.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,381,593.27	1,457,968.69	5.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,381,593.27	1,457,968.69	5.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,381,593.27	1,457,968.69	5.5%
2) Ending Balance, June 30 (E + F1e)			1,457,968.69	1,461,413.69	0.2%
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	1,457,968.69	1,461,413.69	0.2%
Equipment Replacement and Purchases	0000	9780	1,457,968.69		
Equipment Replacement and Purchases	0000	9780		1,461,413.69	
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	2025-26 Unaudited Actuals	2026-27 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	514,963.16	200,000.00	-61.2%
5) TOTAL, REVENUES			514,963.16	200,000.00	-61.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,742.38	0.00	-100.0%
3) Employee Benefits		3000-3999	138.79	0.00	-100.0%
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	16,457,925.70	0.00	-100.0%
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			16,460,806.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,945,843.71)	200,000.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
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	961,000.93	0.00	-100.0%
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			1,061,000.93	100,000.00	-90.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,884,842.78)	300,000.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,031,525.06	4,146,682.28	-78.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,031,525.06	4,146,682.28	-78.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,031,525.06	4,146,682.28	-78.2%
2) Ending Balance, June 30 (E + F1e)			4,146,682.28	4,446,682.28	7.2%
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	4,146,682.28	4,446,682.28	7.2%
Building Construction and Improvement	0000	9780	4,146,682.28		
Building Construction and Improvement	0000	9780		4,446,682.28	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,127,307.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	56,735.22		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 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	207,654.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	41,964.45		
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			4,433,661.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	286,979.67		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			286,979.67		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			4,146,682.28		
FEDERAL REVENUE					
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%
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
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	388,204.09	200,000.00	-48.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	126,759.07	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			514,963.16	200,000.00	-61.2%
TOTAL, REVENUES			514,963.16	200,000.00	-61.2%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,742.38	0.00	-100.0%
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			2,742.38	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	63.66	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Unemployment Insurance		3501-3502	1.37	0.00	-100.0%
Workers' Compensation		3601-3602	46.34	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	27.42	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			138.79	0.00	-100.0%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENDITURES					
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%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,457,925.70	0.00	-100.0%
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			16,457,925.70	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
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			16,460,806.87	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
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%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Proceeds from Certificates of Participation		8971	961,000.93	0.00	-100.0%
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			961,000.93	0.00	-100.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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)			1,061,000.93	100,000.00	-90.6%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	514,963.16	200,000.00	-61.2%
5) TOTAL, REVENUES			514,963.16	200,000.00	-61.2%
B. EXPENDITURES (Objects 1000-7999)					
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		16,460,806.87	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,460,806.87	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(15,945,843.71)	200,000.00	-101.3%
D. OTHER FINANCING SOURCES/USES					
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	961,000.93	0.00	-100.0%
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			1,061,000.93	100,000.00	-90.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,884,842.78)	300,000.00	-102.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	19,031,525.06	4,146,682.28	-78.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,031,525.06	4,146,682.28	-78.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,031,525.06	4,146,682.28	-78.2%
2) Ending Balance, June 30 (E + F1e)			4,146,682.28	4,446,682.28	7.2%
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	4,146,682.28	4,446,682.28	7.2%
Building Construction and Improvement	0000	9780	4,146,682.28		
Building Construction and Improvement	0000	9780		4,446,682.28	
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Balance		0.00	0.00

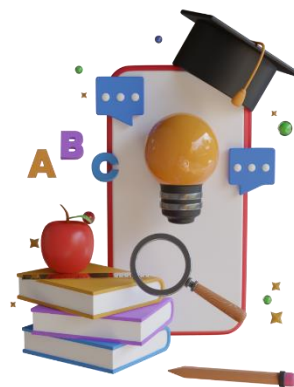
OTHER ENTERPRISE FUND

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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	36,644.00	48,739.00	33.0%
4) Other Local Revenue		8600-8799	891,643.11	1,185,535.00	33.0%
5) TOTAL, REVENUES			928,287.11	1,234,274.00	33.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	400,415.27	506,733.00	26.6%
2) Classified Salaries		2000-2999	396,214.31	451,662.00	14.0%
3) Employee Benefits		3000-3999	320,910.45	390,499.00	21.7%
4) Books and Supplies		4000-4999	199,678.21	174,470.00	-12.6%
5) Services and Other Operating Expenses		5000-5999	605,547.76	1,016,386.00	67.8%
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			1,922,766.00	2,539,750.00	32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(994,478.89)	(1,305,476.00)	31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	993,835.95	1,319,750.00	32.8%
b) Transfers Out		7600-7629	0.00	14,274.00	New
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			993,835.95	1,305,476.00	31.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(642.94)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,788.82	4,145.88	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,788.82	4,145.88	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,788.82	4,145.88	-13.4%
2) Ending Net Position, June 30 (E + F1e)			4,145.88	4,145.88	0.0%
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	4,145.88	4,145.88	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(793,278.95)		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,145.88		
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	92,438.87		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	995,042.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	2,280.00		
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	2025-26 Unaudited Actuals	2026-27 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			300,628.34		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	117,996.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,121.45		
4) Current Loans		9640			
5) Unearned Revenue		9650	177,364.30		
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			296,482.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			4,145.88		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	36,644.00	48,739.00	33.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,644.00	48,739.00	33.0%
OTHER LOCAL REVENUE					
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	(2,285.97)	500.00	-121.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(642.94)	0.00	-100.0%
Fees and Contracts					
All Other Fees and Contracts		8689	725,097.36	960,610.00	32.5%
Other Local Revenue					
All Other Local Revenue		8699	169,474.66	224,425.00	32.4%
TOTAL, OTHER LOCAL REVENUE			891,643.11	1,185,535.00	33.0%
TOTAL, REVENUES			928,287.11	1,234,274.00	33.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	372,870.37	472,590.00	26.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	27,544.90	34,143.00	24.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			400,415.27	506,733.00	26.6%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	60,262.25	71,138.00	18.0%
Classified Supervisors' and Administrators' Salaries		2300	177,860.56	183,823.00	3.4%
Clerical, Technical and Office Salaries		2400	158,091.50	190,201.00	20.3%
Other Classified Salaries		2900	0.00	6,500.00	New
TOTAL, CLASSIFIED SALARIES			396,214.31	451,662.00	14.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	111,229.31	147,214.00	32.4%
PERS		3201-3202	105,478.83	119,071.00	12.9%
OASDI/Medicare/Alternative		3301-3302	36,212.39	42,570.00	17.6%
Health and Welfare Benefits		3401-3402	25,854.56	31,185.00	20.6%
Unemployment Insurance		3501-3502	409.33	497.00	21.4%
Workers' Compensation		3601-3602	13,867.19	16,728.00	20.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,204.41	9,684.00	18.0%
Other Employee Benefits		3901-3902	19,654.43	23,550.00	19.8%
TOTAL, EMPLOYEE BENEFITS			320,910.45	390,499.00	21.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	52,971.99	65,000.00	22.7%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	108,198.33	109,470.00	1.2%
Noncapitalized Equipment		4400	38,507.89	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			199,678.21	174,470.00	-12.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,196.65	15,000.00	-1.3%
Dues and Memberships		5300	2,795.00	4,700.00	68.2%
Insurance		5400-5450	1,766.66	2,355.00	33.3%
Operations and Housekeeping Services		5500	29,534.61	40,500.00	37.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	186,932.84	358,047.00	91.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	190,222.10	389,663.00	104.8%
Professional/Consulting Services and					
Operating Expenditures		5800	178,653.73	205,497.00	15.0%
Communications		5900	446.17	624.00	39.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			605,547.76	1,016,386.00	67.8%
DEPRECIATION AND AMORTIZATION					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			1,922,766.00	2,539,750.00	32.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	993,835.95	1,319,750.00	32.8%
(a) TOTAL, INTERFUND TRANSFERS IN			993,835.95	1,319,750.00	32.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	14,274.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	14,274.00	New
CONTRIBUTIONS					
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a-b+e)			993,835.95	1,305,476.00	31.4%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	36,644.00	48,739.00	33.0%
4) Other Local Revenue		8600-8799	891,643.11	1,185,535.00	33.0%
5) TOTAL, REVENUES			928,287.11	1,234,274.00	33.0%
B. EXPENSES (Objects 1000-7999)					
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		1,922,766.00	2,539,750.00	32.1%
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			1,922,766.00	2,539,750.00	32.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(994,478.89)	(1,305,476.00)	31.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	993,835.95	1,319,750.00	32.8%
b) Transfers Out		7600-7629	0.00	14,274.00	New
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			993,835.95	1,305,476.00	31.4%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(642.94)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,788.82	4,145.88	-13.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,788.82	4,145.88	-13.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,788.82	4,145.88	-13.4%
2) Ending Net Position, June 30 (E + F1e)			4,145.88	4,145.88	0.0%
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	4,145.88	4,145.88	0.0%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

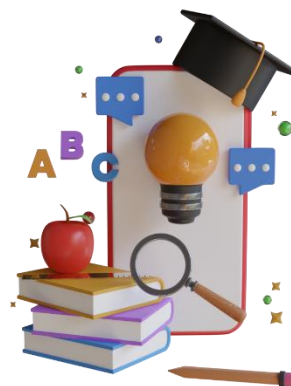
SELF-INSURANCE FUND

The Self-Insurance Fund is used to separate money received for self-insurance activities from other operating funds of a 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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	685,965.33	610,000.00	-11.1%
5) TOTAL, REVENUES			685,965.33	610,000.00	-11.1%
B. EXPENSES					
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	261,732.98	410,000.00	56.6%
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			261,732.98	410,000.00	56.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			424,232.35	200,000.00	-52.9%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			424,232.35	200,000.00	-52.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,717,712.16	6,141,944.51	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,717,712.16	6,141,944.51	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,717,712.16	6,141,944.51	7.4%
2) Ending Net Position, June 30 (E + F1e)			6,141,944.51	6,341,944.51	3.3%
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	6,141,944.51	6,341,944.51	3.3%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,236,752.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(39,273.47)		
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	1,790.88		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.28		
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	2025-26 Unaudited Actuals	2026-27 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			6,199,270.59		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	57,326.08		
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			57,326.08		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			6,141,944.51		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	230,572.11	200,000.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	4,436.40	0.00	-100.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	291,085.01	200,000.00	-31.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	159,871.81	210,000.00	31.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			685,965.33	610,000.00	-11.1%
TOTAL, REVENUES			685,965.33	610,000.00	-11.1%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENSES					
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		5400-5499	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		5800-5899	261,732.98	410,000.00	56.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			261,732.98	410,000.00	56.6%
DEPRECIATION AND AMORTIZATION					
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%
TOTAL, EXPENSES			261,732.98	410,000.00	56.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
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+e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	685,965.33	610,000.00	-11.1%
5) TOTAL, REVENUES			685,965.33	610,000.00	-11.1%
B. EXPENSES (Objects 1000-7999)					
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		261,732.98	410,000.00	56.6%
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			261,732.98	410,000.00	56.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			424,232.35	200,000.00	-52.9%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			424,232.35	200,000.00	-52.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,717,712.16	6,141,944.51	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,717,712.16	6,141,944.51	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,717,712.16	6,141,944.51	7.4%
2) Ending Net Position, June 30 (E + F1e)			6,141,944.51	6,341,944.51	3.3%
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	6,141,944.51	6,341,944.51	3.3%

Resource	Description	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

SECTION M – FOUNDATION PRIVATE-PURPOSE TRUST FUND

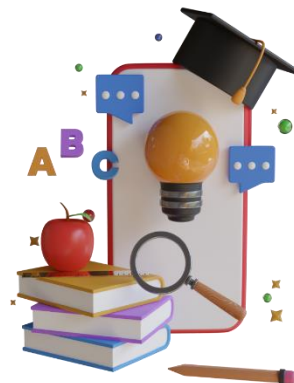
The Foundation Private-Purpose Fund is used to separate money received for student scholarships.

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	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES					
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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	225.32	225.32	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.32	225.32	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			225.32	225.32	0.0%
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%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	225.32		
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	2025-26 Unaudited Actuals	2026-27 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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G11 + H2) - (I7 + J2)			225.32		
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
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			0.00	0.00	0.0%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
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%
EMPLOYEE BENEFITS					
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%
BOOKS AND SUPPLIES					
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%
SERVICES AND OTHER OPERATING EXPENSES					
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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					

Description	Resource Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
(a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2025-26 Unaudited Actuals	2026-27 Budget	Percent Difference
A. REVENUES					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENSES (Objects 1000-7999)					
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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
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%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	225.32	225.32	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225.32	225.32	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			225.32	225.32	0.0%
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	2025-26 Unaudited Actuals	2026-27 Budget
Total, Restricted Net Position		0.00	0.00

FORM ASSET



	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,419,931.49		2,419,931.49			2,419,931.49
Work in Progress	8,795,728.72	(143,634.08)	8,652,094.64	16,460,806.87		25,112,901.51
Total capital assets not being depreciated	11,215,660.21	(143,634.08)	11,072,026.13	16,460,806.87	0.00	27,532,833.00
Capital assets being depreciated:						
Land Improvements	1,285,538.71		1,285,538.71	19,430.00		1,304,968.71
Buildings	20,651,594.65		20,651,594.65	544,404.44		21,195,999.09
Equipment	3,160,470.52		3,160,470.52	71,178.05	187,418.68	3,044,229.89
Total capital assets being depreciated	25,097,603.88	0.00	25,097,603.88	635,012.49	187,418.68	25,545,197.69
Accumulated Depreciation for:						
Land Improvements	(596,193.70)		(596,193.70)	(64,874.60)		(661,068.30)
Buildings	(8,553,373.01)		(8,553,373.01)	(558,845.44)		(9,112,218.45)
Equipment	(2,263,727.75)		(2,263,727.75)	(173,566.54)	(176,474.49)	(2,260,819.80)
Total accumulated depreciation	(11,413,294.46)	0.00	(11,413,294.46)	(797,286.58)	(176,474.49)	(12,034,106.55)
Total capital assets being depreciated, net excluding lease and subscription assets	13,684,309.42	0.00	13,684,309.42	(162,274.09)	10,944.19	13,511,091.14
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	24,899,969.63	(143,634.08)	24,756,335.55	16,298,532.78	10,944.19	41,043,924.14
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FORM DEBT



Unaudited Actuals
2025-26 Unaudited Actuals
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	18,040,000.17		18,040,000.17	2,646,336.00		20,686,336.17	1,205,603.19
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	32,021,538.00	1,165,202.00	33,186,740.00	72,778.00		33,259,518.00	
Total/Net OPEB Liability	4,702,747.00		4,702,747.00		131,099.00	4,571,648.00	
Compensated Absences Payable	22,933.99	2,218,170.01	2,241,104.00	519,976.00		2,761,080.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	54,787,219.16	3,383,372.01	58,170,591.17	3,239,090.00	131,099.00	61,278,582.17	1,205,603.19
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,277,056.00	(66,796.00)	1,210,260.00		72,777.00	1,137,483.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	1,277,056.00	(66,796.00)	1,210,260.00	0.00	72,777.00	1,137,483.00	0.00

BOARD AGENDA ITEM: Donations

BOARD MEETING DATE: October 14, 2026

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 Action

Maggie Navarro

 Reports/Presentation

SUBMITTED BY:

 X Information

Ron Sherrod

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Various SCSOS employees-Jean Wed	\$295.00	Thanksgiving basket drive

Total \$295.00

	<u>26-27 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$215.00	\$295.00	\$510.00
Total Donations-Value	\$11,885.00	\$0.00	\$11,885.00
Total Donations	\$12,100.00	\$295.00	\$12,395.00

**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: \$ 295.00

Date of Donation: 9/30/2026

Jean Wednesday for SSO- Thanksgiving Basket Drive

Intent of Gift or Donation: SSO- Thanksgiving Basket Drive

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: 01-0010-0-8699-00-0000-0000-130-512-0000-00

Review Comments: _____

Board Agenda Date: _____

BOARD AGENDA ITEM: Business Services Report

BOARD MEETING DATE: October 14, 2026

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:

The monthly financial report for September will be reviewed

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

September 2026

08/16/26-09/15/26

Description	Account Codes	Original Budget	Operating Budget	Actuals to Date	Projected Yr Totals	Difference (Col D - B)	2026-27 % Actuals as a % of Budget
		7/1/26 (A)	8/15/26 (B)	9/15/26 (C)	9/15/26 (D)	(E)	
A. Revenues							
1. Local Control Funding Formula	8010-8099	\$ 12,239,572	\$ 12,239,572	\$ 946,094	\$ 12,239,572	-	A 7.7%
2. Federal Revenues	8100-8299	\$ 4,498,278	\$ 4,510,212	\$ -	\$ 4,507,394	(2,818)	B 0.0%
3. Other State Revenues	8300-8599	\$ 20,117,771	\$ 20,173,466	\$ 2,755,826	\$ 20,173,466	-	C 13.7%
4. Other Local Revenues	8600-8799	\$ 21,716,183	\$ 21,816,688	\$ 1,214,239	\$ 23,107,688	1,291,000	D 5.6%
5. TOTAL REVENUES		\$ 58,571,804	\$ 58,739,938	\$ 4,916,159	\$ 60,028,120	\$ 1,288,182	8.2%
B. Expenditures							
1. Certificated Salaries	1000-1999	12,222,174	\$ 12,144,441	\$ 1,442,917	\$ 12,147,551	3,110	E 11.9%
2. Classified Salaries	2000-2999	16,353,933	\$ 16,352,747	\$ 2,162,287	\$ 16,112,599	(240,148)	F 13.2%
3. Employee Benefits	3000-3999	13,597,916	\$ 13,572,835	\$ 1,467,326	\$ 13,404,077	(168,758)	G 10.8%
4. Books and Supplies	4000-4999	1,240,762	\$ 1,333,181	\$ 255,111	\$ 1,368,976	35,795	H 19.1%
5. Services, Other Operation	5000-5999	9,560,351	\$ 9,754,901	\$ 2,158,106	\$ 10,508,670	753,769	I 22.1%
6. Capital Outlay	6000-6999	934,855	\$ 909,110	\$ 116,019	\$ 943,400	34,290	J 12.8%
7. Other Outgo	7100-7299	2,093,969	\$ 2,093,969	\$ 36,134	\$ 2,394,639	300,670	K 1.7%
8. Direct Support/Indirect	7300-7399	(132,002)	\$ (132,002)	\$ (9,025)	\$ (132,002)	-	L 6.8%
9. Debt Service	7400-7499	1,205,603	\$ 1,205,603	\$ 121,731	\$ 1,205,603	-	M 10.1%
10. TOTAL EXPENDITURES		\$ 57,077,561	\$ 57,234,785	\$ 7,750,606	\$ 57,953,513	718,728	13.5%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B10)							
		\$ 1,494,243	\$ 1,505,153	\$ (2,834,447)	\$ 2,074,607	\$ 569,454	-136.6%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 53,329	\$ 53,329	\$ -	\$ 53,329	-	N 0.0%
2. Transfer Out	7610-7629	2,577,685	\$ 2,577,685	\$ -	\$ 2,577,685	-	O 0.0%
3. Contributions	8980-8999	\$ -	\$ -	\$ -	\$ -	-	P 0.0%
Total, Other Fin Sources/Uses		\$ (2,524,356)	\$ (2,524,356)	\$ -	\$ (2,524,356)	\$ -	0.0%
E. Net Change to Fund Balance							
		\$ (1,030,113)	\$ (1,019,203)	\$ (2,834,447)	\$ (449,749)	\$ 569,454	
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 34,989,728	\$ 34,989,728	\$ 34,989,728	\$ 34,989,728	-	
2. Adjustments/Restatements		\$ -	\$ -	\$ -	\$ -	-	
Ending Balance		\$ 33,959,615	\$ 33,970,525	\$ 32,155,281	\$ 34,539,979	\$ 569,454	
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500	\$ -	
Legally Restricted	9740-9760	\$ 14,923,600	\$ 14,408,266		\$ 15,026,378	\$ -	
Assigned	9780	\$ 16,042,753	\$ 16,561,136		\$ 16,476,541	\$ -	
Restricted Economic Uncertainty	9789	\$ 2,982,762	\$ 2,990,624		\$ 3,026,560	\$ -	
Unassigned/Unappropriated	9790	\$ -	\$ -		\$ -	\$ -	

Explanation of Differences
Net Change in Current Year Budget September Board Report
08/16/26-09/15/26

	<u>Amount</u>	<u>Explanation of Differences</u>
A <u>Local Control Funding Formula (8010-8099)</u>		
	<u>\$ -</u>	
B <u>Federal Revenues (8100-8299)</u>		
Curriculum, Instruction, and Accountability (CIA)	\$ (2,818)	Revise budget for Title III - English Learner Student Program per 2026 funding results
	<u>\$ (2,818)</u>	
C <u>Other State Revenues (8300-8599)</u>		
	<u>\$ -</u>	
D <u>Other Local Revenues (8600-8799)</u>		
Special Education	\$ 121,000	Increase budget to cover salaries for Student 1 to 1 aides
Curriculum, Instruction, and Accountability (CIA)	\$ 1,170,000	Increase budget for YCUSD ELOP per MOU and establish budget for Sustain, Expand, Enhance and Develop (SEED) grant
	<u>\$ 1,291,000</u>	
E <u>Certificated Salaries (1000-1999)</u>		
Curriculum, Instruction, and Accountability (CIA)	\$ (1,890)	Adjust budget to match updated revenue
Tri County Induction Program (TCIP)	\$ 5,000	Increase budget for additional Facilitator
	<u>\$ 3,110</u>	
F <u>Classified Salaries (2000-2999)</u>		
Special Education	\$ (240,148)	Move budget for Student 1 to 1 aides and vacant DHH Interpreter position to contracted services
	<u>\$ (240,148)</u>	
G <u>Employee Benefits (3000-3999)</u>		
Special Education	\$ (168,535)	Decrease in benefits budget for Student 1 to 1 aides and vacant DHH Interpreter position
Various departments	\$ (223)	Miscellaneous Adjustments
	<u>\$ (168,758)</u>	
H <u>Books and Supplies (4000-4999)</u>		
County Office	\$ 8,510	Move E-Rate category 2 budget to non-capitalized equipment
Special Education	\$ 12,505	Establish non-capitalized equipment budget and supplies budget for Preschool and other school sites
Curriculum, Instruction, and Accountability (CIA)	\$ 3,628	Establish budget for Make and Take Placer Co. and Seed Grant
Student Support and Outreach (SSO)	\$ 2,202	Set up budget for Children & Youth Behavioral Health
Shady Creek Outdoor School	\$ 7,450	Move capitalized equipment budget to supplies to cover new tables
Infant Program	\$ 1,500	Increase budget for Arts & Music
	<u>\$ 35,795</u>	
I <u>Services, Other Operations (5000-5999)</u>		
Special Education	\$ 647,199	Establish contracted sub budget for Student 1 to 1 aides and DHH interpreters
Curriculum, Instruction, and Accountability (CIA)	\$ 80,772	Net increase of adjusting Prop 28 and SSPD Block grant to correct grant expenditures and establish budget for professional development using fund balance
Student Support and Outreach (SSO)	\$ 1,798	Establish budget for Children & Youth Behavioral Health
Shady Creek Outdoor School	\$ 5,250	Increase budget for water heater repair

Explanation of Differences
Net Change in Current Year Budget September Board Report
08/16/26-09/15/26

	<u>Amount</u>	<u>Explanation of Differences</u>
Infant Program	\$ 11,250	<i>Increase budget for TDC Caregiver classes</i>
Medi-Cal Administrative Activities (MAA)	\$ 7,800	<i>Reduced LACOE and added budget for DHCS</i>
Various departments	\$ (300)	<i>Miscellaneous Adjustments</i>
	<u>\$ 753,769</u>	
J <u>Capital Outlay (6000-6999)</u>		
County Office	\$ 41,490	<i>Increase deferred maintenance budget for Access Control Retrofit</i>
Shady Creek Outdoor School	\$ (7,200)	<i>Move budget to supplies to cover new tables</i>
	<u>\$ 34,290</u>	
K <u>Other Outgo (7100 - 7299)</u>		
Curriculum, Instruction, and Accountability (CIA)	\$ 18,000	<i>Establish budget for Sustain, Expand, Enhance and Develop (SEED) grant</i>
Special Education Local Plan Area (SELPA)	\$ 282,670	<i>Increase budget for Medi-Cal Extraordinary Cost Pool expense</i>
	<u>\$ 300,670</u>	
L <u>Direct Support / Indirect (7300-7399)</u>		
	<u>\$ -</u>	
M <u>Debt Services (7400 - 7499)</u>		
	<u>\$ -</u>	
N <u>Transfers In (8910-8979)</u>		
	<u>\$ -</u>	
O <u>Transfers Out (7610-7629)</u>		
	<u>\$ -</u>	
P <u>Contributions (8980-8999)</u>		
	<u>\$ -</u>	
Net Change in Current Year Budget	\$ 569,454	

Agenda Item No. 12.0_____

BOARD AGENDA ITEM: Investment Statements

BOARD MEETING DATE: October 14, 2026

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

_____ Action

Ron Sherrod

_____ Reports/Presentation

SUBMITTED BY:

X Information

Ron Sherrod

_____ Public Hearing

PRESENTING TO BOARD:

_____ Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The Investment Statement as of August 31, 2026 from the County Treasurer will be presented.

Nicholas F. Valencia
Treasurer-Tax Collector



Christina N. Hernandez
Assistant Treasurer-Tax Collector

September 30, 2026

To: Sutter County Board of Supervisors

Re: Sutter County Investment Portfolio Report for August 31, 2026

Following is the Sutter County Investment Portfolio report as of August 31, 2026. The schedule includes all short-term, mid-term and long-term investments held at the conclusion of business on the final day of the month. The Sutter County Treasurer and Tax Collector is given authority over the pooled investment portfolio through Board delegation pursuant to Government Code §27000.1. Investment activities of the pooled treasury are governed by Government Code §53601 as incorporated in the Sutter County Investment Policy. Investment of the county's, school districts' and special districts' surplus funds start with the objective of safety of the principle to minimize possibility losses. Following safety is the liquidity objective to provide coverage of day-to-day operations and to meet contingency as they arise. The final objective is earning a reasonable return or yield on the funds invested. The Sutter County Investment Policy may be found on the Treasurer's webpage at: <https://www.suttercounty.org/government/county-departments/treasurer-tax-collector>

As Treasurer and Tax Collector, I certify that this document reflects the government agencies' pooled investments and that all investments are in compliance with the County of Sutter Investment Policy.

The combined cash and investments in the county treasury total \$445,520,206.51 and will provide sufficient cash flow liquidity to meet estimated pooled treasury expenditures for the next six months.

Invested treasury funds total \$443,575,489.07 with \$94,883,563.23 under the management of the Local Agency Investment Fund, California Asset Management Program, CalTrust, and Money Market Mutual Funds with US Bank and Five Star Bank. The Bank of New York, which provides third-party safekeeping services to Sutter County, provides market value data. The average dollar-weighted maturity of invested funds is 974 days.

Investments are selected based on criteria contained in the Sutter County Investment Policy, which emphasizes safety, liquidity, yield, and diversification. Therefore, the interest rates will fluctuate, and the types of investments will vary depending upon county needs and market availability on a particular day.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Nicholas Valencia", is written over a horizontal line.

Nicholas F. Valencia
Treasurer-Tax Collector

SUTTER COUNTY
INVESTMENT PORTFOLIO
August 31, 2026



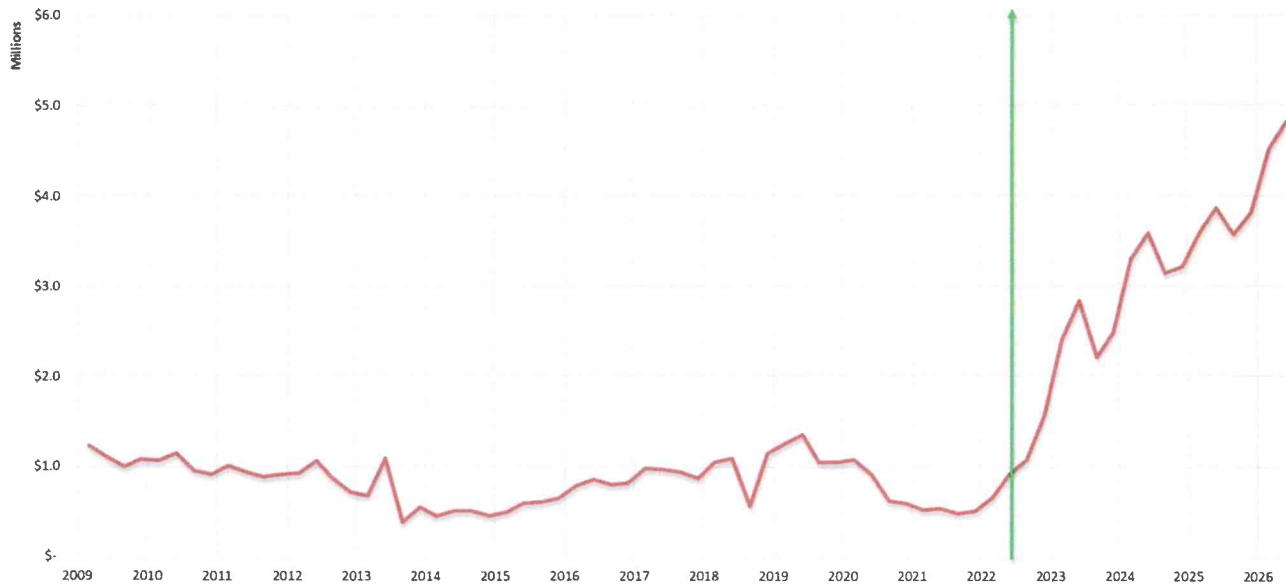
TREASURY					DATE		DATE		TOTAL DAYS		CURRENT YIELD		RATE	
NUMBER	INSTITUTION/BRANCH	CUSIP	BOOK VALUE	MARKET VALUE	PAR VALUE	INVESTED	MATURES	INVESTED	YIELD	RATE				
MANAGED FUNDS														
2028-00A	CAMP	0	2,191,792.95	2,191,792.95	2,191,792.95	N/A	N/A	N/A	3.80000%	3.80000%				
2028-00B	LAIF-STATE POOL/ SAC	0	21,627,018.66	21,627,018.66	21,627,018.66	N/A	N/A	N/A	3.92000%	3.92000%				
2028-00C	LAIF-STATE POOL/ SAC (Cemetery)	0	4,234,914.09	4,234,914.09	4,234,914.09	N/A	N/A	N/A	3.92000%	3.92000%				
2028-00D	CALTRUST	0	173,187.81	173,187.81	173,187.81	N/A	N/A	N/A	3.80000%	3.80000%				
2028-00E	USBANK SWEEP	0	37,988,474.64	37,988,474.64	37,988,474.64	N/A	N/A	N/A	3.32588%	3.32588%				
2028-00F	FSB MONEY MARKET	0	28,658,175.08	28,658,175.08	28,658,175.08	N/A	N/A	N/A	3.84000%	3.84000%				
TOTAL MANAGED FUNDS			94,883,563.23	94,883,563.23	94,883,563.23									
AGENCIES NOTES														
21085	FFCB (FEDERAL FARM CREDIT BANK)	3133EM3T7	3,988,886.50	4,000,000.00	4,000,000.00	09/01/21	09/01/26	1,828	0.87000%	0.87000%				
21080	FHLB (FEDERAL HOME LOAN BANK)	3130ANRR3	4,000,000.00	3,994,980.00	4,000,000.00	09/17/21	09/17/26	1,828	1.00000%	1.00000%				
21127	FHLB (FEDERAL HOME LOAN BANK)	3130APV08	3,648,844.81	3,627,516.00	3,650,000.00	12/16/21	12/01/26	1,811	1.38000%	1.37500%				
21125	FFCB (FEDERAL FARM CREDIT BANK)	3133ENHC7	4,000,000.00	3,972,200.00	4,000,000.00	12/18/21	12/14/26	1,824	1.61000%	1.60000%				
21130	FFCB (FEDERAL FARM CREDIT BANK)	3133ENJ05	4,000,000.00	3,967,780.00	4,000,000.00	12/22/21	12/22/26	1,828	1.30000%	1.29000%				
21121	FHLB (FEDERAL HOME LOAN BANK)	3130AQSP4	2,000,000.00	1,984,640.00	2,000,000.00	12/30/21	12/30/26	1,828	1.62000%	1.61000%				
21128	FHLB (FEDERAL HOME LOAN BANK)	3130AQDD2	2,500,000.00	2,479,225.00	2,500,000.00	12/30/21	12/30/26	1,828	1.46000%	1.45000%				
22002	FFCB (FEDERAL FARM CREDIT BANK)	3133ENK04	3,967,849.32	3,984,240.00	4,000,000.00	01/12/22	01/11/27	1,825	1.48000%	1.47000%				
22003	FHLB (FEDERAL HOME LOAN BANK)	3130AQH44	4,000,000.00	3,982,320.00	4,000,000.00	01/28/22	01/28/27	1,826	1.77000%	1.75000%				
22009	FHLB (FEDERAL HOME LOAN BANK)	3130AQWC3	3,500,000.00	3,465,580.00	3,500,000.00	02/28/22	02/24/27	1,822	2.07000%	2.05000%				
22026	FHLB (FEDERAL HOME LOAN BANK)	3130ARJH5	3,967,925.08	3,975,440.00	4,000,000.00	04/22/22	04/22/27	1,828	3.17000%	3.15000%				
22028	FHLB (FEDERAL HOME LOAN BANK)	3130ARPB1	4,000,000.00	3,979,380.00	4,000,000.00	04/28/22	04/28/27	1,828	3.52000%	3.50000%				
26028	FNMA (FANNIE MAE)	3136GCVG7	10,000,000.00	9,954,400.00	10,000,000.00	03/26/26	03/26/29	1,068	4.27000%	4.25000%				
26038	FNMA (FANNIE MAE)	3136GCZJ7	10,000,000.00	9,982,100.00	10,000,000.00	03/31/26	03/29/29	1,084	4.21000%	4.18000%				
26047	FHLB (FEDERAL HOME LOAN BANK)	3130BA3A3	8,500,000.00	8,404,035.00	8,500,000.00	04/08/26	04/08/30	1,481	4.68000%	4.62500%				
25089	FNMA (FANNIE MAE)	3136GCAV3	10,000,000.00	9,715,100.00	10,000,000.00	12/15/25	06/05/30	1,833	3.83000%	3.72000%				
25082	FNMA (FANNIE MAE)	3136GCAV5	10,000,000.00	9,722,700.00	10,000,000.00	12/17/25	06/17/30	1,843	4.01000%	3.90000%				
25027	FFCB (FEDERAL FARM CREDIT BANK)	3133ETMB0	5,000,000.00	4,984,300.00	5,000,000.00	06/24/25	05/24/30	1,828	4.68000%	4.65000%				
25036	FHLB (FEDERAL HOME LOAN BANK)	3130B8SV9	5,000,000.00	4,972,550.00	5,000,000.00	07/08/25	07/08/30	1,828	4.68000%	4.65000%				
25081	FHLMC (FREDDIE MAC)	3134HCHM4	10,000,000.00	9,781,100.00	10,000,000.00	12/18/25	12/16/30	1,828	4.08000%	4.00000%				
26041	FHLB (FEDERAL HOME LOAN BANK)	3130B9YD6	10,000,000.00	9,928,800.00	10,000,000.00	03/30/26	03/24/31	1,820	4.53000%	4.50000%				
26027	FHLB (FEDERAL HOME LOAN BANK)	3130B8KV5	10,000,000.00	9,865,000.00	10,000,000.00	03/25/26	03/25/31	1,826	4.40000%	4.35000%				
26031	FHLB (FEDERAL HOME LOAN BANK)	3130B8ZV5	10,000,000.00	9,919,500.00	10,000,000.00	03/30/26	03/25/31	1,821	4.54000%	4.50000%				
26029	FHLB (FEDERAL HOME LOAN BANK)	3130B8ZS2	15,000,000.00	14,838,450.00	15,000,000.00	03/25/26	03/25/31	1,828	4.55000%	4.50000%				
26030	FHLB (FEDERAL HOME LOAN BANK)	3130BA2L0	10,000,000.00	9,929,800.00	10,000,000.00	03/30/26	03/25/31	1,821	4.68000%	4.65000%				
26039	FNMA (FANNIE MAE)	3136GCZH1	10,000,000.00	9,809,500.00	10,000,000.00	03/31/26	03/27/31	1,822	4.35000%	4.27000%				
26046	FHLB (FEDERAL HOME LOAN BANK)	3130BA3B1	9,500,000.00	9,373,480.00	9,500,000.00	04/07/26	04/07/31	1,828	4.81000%	4.75000%				
26053	FFCB (FEDERAL FARM CREDIT BANK)	3133EVLN8	10,000,000.00	9,808,700.00	10,000,000.00	04/15/26	04/15/31	1,828	4.41000%	4.33000%				
26072	FNMA (FANNIE MAE)	3136GDAF0	9,956,380.07	9,824,700.00	10,000,000.00	05/05/26	05/05/31	1,828	4.33000%	4.25000%				
26073	FHLB (FEDERAL HOME LOAN BANK)	3130BALG9	10,000,000.00	9,925,500.00	10,000,000.00	05/12/26	05/12/31	1,826	4.83000%	4.80000%				
26074	FHLB (FEDERAL HOME LOAN BANK)	3130BALD7	10,000,000.00	9,842,900.00	10,000,000.00	05/12/26	05/12/31	1,828	4.57000%	4.50000%				
26086	FNMA (FANNIE MAE)	3136GDKH5	9,987,000.00	9,981,000.00	10,000,000.00	07/30/26	07/29/31	1,824	5.00000%	5.00000%				
TOTAL AGENCY NOTES			236,588,695.78	233,867,816.00	236,650,000.00									
MEDIUM TERM NOTES														
21108	JP MORGAN CHASE & CO. (JPM)	48128GSU0	2,000,000.00	1,967,880.00	2,000,000.00	10/29/21	10/29/26	1,828	1.48000%	1.48000%				
22011	HONEYWELL INTERNATIONAL (HON)	438518BL9	2,002,246.55	1,994,500.00	2,000,000.00	02/14/22	11/01/26	1,721	2.51000%	2.50000%				
21120	PUBLIC STORAGE (PSA)	74480DAG4	3,484,363.24	3,478,363.80	3,485,000.00	12/03/21	11/09/26	1,802	1.51000%	1.50000%				
21115	JP MORGAN CHASE & CO. (JPM)	48130UZH1	4,000,000.00	3,426,320.00	4,000,000.00	11/30/21	11/30/26	1,828	1.75000%	1.50000%				
22025	MASTERCARD INC	57638QAR5	4,004,461.03	3,979,920.00	4,000,000.00	04/12/22	03/26/27	1,809	3.32000%	3.30000%				
22055	TSMC ARIZONA CORP	872888AF8	2,199,711.24	2,192,234.00	2,200,000.00	06/28/22	04/22/27	1,799	3.88000%	3.87500%				
22056	BEVERLY HILLS CA PUBLIC FING	088008K86	1,785,028.49	1,760,022.00	1,800,000.00	06/28/22	06/01/27	1,799	1.38000%	1.32700%				
23028	3M COMPANY (MMM)	88579YAY7	2,945,115.51	2,948,480.00	3,000,000.00	02/08/23	10/15/27	1,710	2.93000%	2.87500%				
23029	UNITEDHEALTH GROUP (UNH)	91324PDE9	1,968,047.53	1,967,980.00	2,000,000.00	02/08/23	10/15/27	1,710	3.00000%	2.95000%				
23027	PROCTER & GAMBLE (PG)	742718FZ7	2,966,717.46	2,984,130.00	3,000,000.00	02/08/23	01/28/28	1,813	3.97000%	3.95000%				
26035	MORGAN STANLEY PVT BANK	61776NZU0	9,984,282.67	9,943,100.00	10,000,000.00	03/30/26	11/17/28	963	4.23000%	4.20400%				
25080	JP MORGAN CHASE & CO. (JPM)	48632FVZ4	10,000,000.00	9,755,800.00	10,000,000.00	12/15/25	12/14/29	1,480	4.38000%	4.25000%				
26034	PUBLIC STORAGE (PSA)	74484AAC5	4,984,712.03	4,917,400.00	5,000,000.00	03/30/26	07/01/30	1,554	4.45000%	4.37500%				
26036	JOHN DEERE CAPITAL CORP (DE)	24422EYF0	4,983,945.25	4,914,950.00	5,000,000.00	03/30/26	10/15/30	1,680	4.45000%	4.37500%				
26012	SHELL FINANCE US INC (RDSALN)	822905AN5	4,986,488.94	4,889,950.00	5,000,000.00	03/17/26	11/09/30	1,695	4.24000%	4.12500%				
26015	ALPHABET INC	02078KAV7	4,965,774.81	4,847,150.00	5,000,000.00	03/18/26	11/15/30	1,703	4.23000%	4.10000%				
26014	META PLATFORMS INC	30303MAB8	4,982,019.47	4,845,750.00	5,000,000.00	03/18/26	11/15/30	1,703	4.33000%	4.20000%				
26011	AMERICAN HONDA FINANCE (HINDA)	02865VGS4	4,973,809.97	4,861,900.00	5,000,000.00	03/17/26	01/08/31	1,758	4.58000%	4.45000%				
26032	CATERPILLAR FINL SERVICE (CAT)	14813UBH2	4,949,080.13	4,861,050.00	5,000,000.00	03/30/26	01/08/31	1,745	4.27000%	4.15000%				
26013/26033	TOYOTA MOTOR CREDIT CORP	86236TFH2	9,886,413.81	9,734,500.00	10,000,000.00	03/18/26	01/10/31	1,759	4.31000%	4.20000%				
26016	AMAZON.COM INC	023135D05	4,989,203.93	4,846,900.00	5,000,000.00	03/18/26	03/13/31	1,821	4.38000%	4.25000%				
26026	JP MORGAN CHASE & CO. (JPM)	48632FZ85	5,000,000.00	4,858,800.00	5,000,000.00	03/24/26	03/24/31	1,828	4.83000%	4.50000%				
26057	BANK OF AMERICA CORP (BAQ)	08055JRD3	10,000,000.00	9,951,000.00	10,000,000.00	04/22/26	04/22/31	1,828	5.02000%	5.00000%				
TOTAL MEDIUM TERM NOTES			112,083,230.06	108,926,839.80	112,485,000.00									
TOTAL POOL INVESTMENTS			443,575,488.07	438,678,219.03	444,028,563.23	AVERAGE		1.735	3.90121%	3.85434%				

**SUTTER COUNTY POOLED TREASURY
INVESTMENT PORTFOLIO
August 31, 2026**

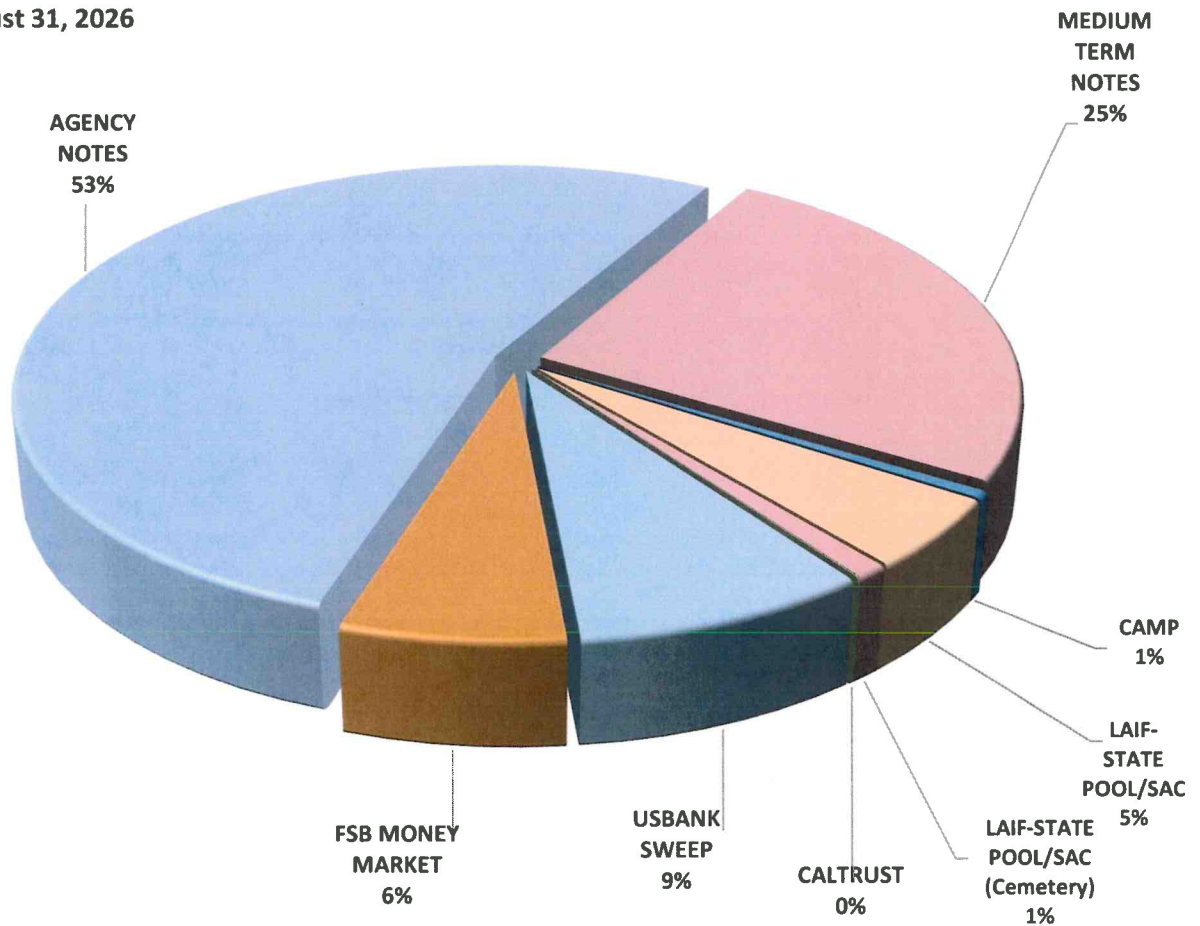


Date	Returns	Date	Returns
Mar-09	\$ 1,230,874.94	Dec-17	\$ 866,547.85
Jun-09	\$ 1,103,630.93	Mar-18	\$ 1,044,688.77
Sep-09	\$ 1,000,109.72	Jun-18	\$ 1,092,422.55
Dec-09	\$ 1,077,308.07	Sep-18	\$ 559,834.53
Mar-10	\$ 1,057,040.73	Dec-18	\$ 1,147,735.95
Jun-10	\$ 1,149,398.51	Mar-19	\$ 1,263,451.85
Sep-10	\$ 958,179.75	Jun-19	\$ 1,359,952.68
Dec-10	\$ 913,377.75	Sep-19	\$ 1,053,507.22
Mar-11	\$ 1,011,239.80	Dec-19	\$ 1,049,032.20
Jun-11	\$ 936,574.38	Mar-20	\$ 1,072,283.35
Sep-11	\$ 884,977.72	Jun-20	\$ 910,205.61
Dec-11	\$ 911,816.07	Sep-20	\$ 620,706.57
Mar-12	\$ 925,800.61	Dec-20	\$ 595,522.12
Jun-12	\$ 1,059,009.68	Mar-21	\$ 528,109.19
Sep-12	\$ 864,582.60	Jun-21	\$ 535,098.68
Dec-12	\$ 719,464.94	Sep-21	\$ 475,724.86
Mar-13	\$ 672,416.61	Dec-21	\$ 514,370.48
Jun-13	\$ 1,092,580.59	Mar-22	\$ 656,763.85
Sep-13	\$ 378,707.05	Jun-22	\$ 911,607.17
Dec-13	\$ 544,660.55	Sep-22	\$ 1,080,126.56
Mar-14	\$ 458,636.34	Dec-22	\$ 1,557,112.34
Jun-14	\$ 505,373.75	Mar-23	\$ 2,404,400.66
Sep-14	\$ 513,869.30	Jun-23	\$ 2,835,890.76
Dec-14	\$ 457,447.53	Sep-23	\$ 2,216,514.11
Mar-15	\$ 500,133.88	Dec-23	\$ 2,498,853.29
Jun-15	\$ 588,831.54	Mar-24	\$ 3,292,188.99
Sep-15	\$ 597,963.88	Jun-24	\$ 3,591,080.90
Dec-15	\$ 643,695.13	Sep-24	\$ 3,143,655.07
Mar-16	\$ 781,708.84	Dec-24	\$ 3,217,596.53
Jun-16	\$ 851,317.38	Mar-25	\$ 3,605,385.68
Sep-16	\$ 805,491.03	Jun-25	\$ 3,860,526.69
Dec-16	\$ 806,403.36	Sep-25	\$ 3,575,041.28
Mar-17	\$ 973,820.54	Dec-25	\$ 3,822,298.46
Jun-17	\$ 966,415.99	Mar-26	\$ 4,517,774.51
Sep-17	\$ 933,671.44	Jun-26	\$ 4,826,785.23

**SUTTER COUNTY QUARTERLY INVESTMENT EARNINGS
2009-2026**

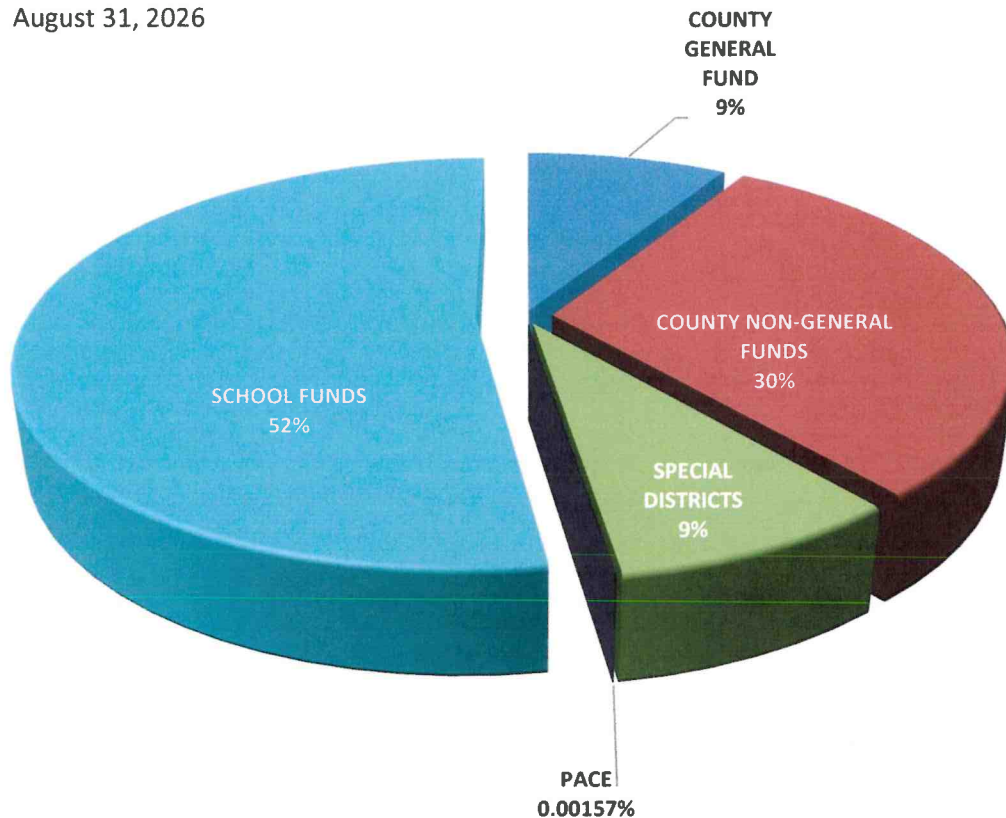


**Sutter County
Pooled Investment Portfolio
August 31, 2026**



	BOOK VALUE	PERCENTAGE OF MANAGED PORTFOLIO	INVESTED % OF POOLED PORTFOLIO	AVERAGE DAYS TO MATURITY	AVERAGE YIELD
CAMP	\$2,191,792.95	0.49%	0.50%	1	3.80%
LOCAL AGENCY INVESTMENT FUND (COUNTY)	21,627,018.66	4.88%	4.92%	1	3.92%
LOCAL AGENCY INVESTMENT FUND (CEMETERY)	4,234,914.09	0.95%		1	3.92%
MONEY MARKET MUTUAL FUND	66,656,649.72	15.03%	15.17%	1	3.58%
CALTRUST	173,187.81	0.04%	0.04%	1	3.80%
MEDIUM TERM NOTES	112,093,230.06	25.27%	25.51%	941	3.62%
AGENCY NOTES	236,598,695.78	53.34%	53.85%	1,004	3.45%
TOTAL MANAGED INVESTMENTS	\$443,575,489.07	100.00%	100.00%	882	3.90%
LESS: LAIF FUNDS NOT POOLED	4,234,914.09	0.95%			
TOTAL POOLED INVESTMENTS	\$439,340,574.98	99.05%	100.00%	882	3.90%

Sutter County
Pooled Treasury Participants
August 31, 2026



The Pooled Treasury is comprised of over 276 separate funds representing the County's General Fund, County Non-General funds, special districts, school districts, and funds collected and held for the various PACE programs that are authorized by the City of Yuba City.

At the close of business August 31, 2026, pool participants' cash and investment balances consisted of the following:

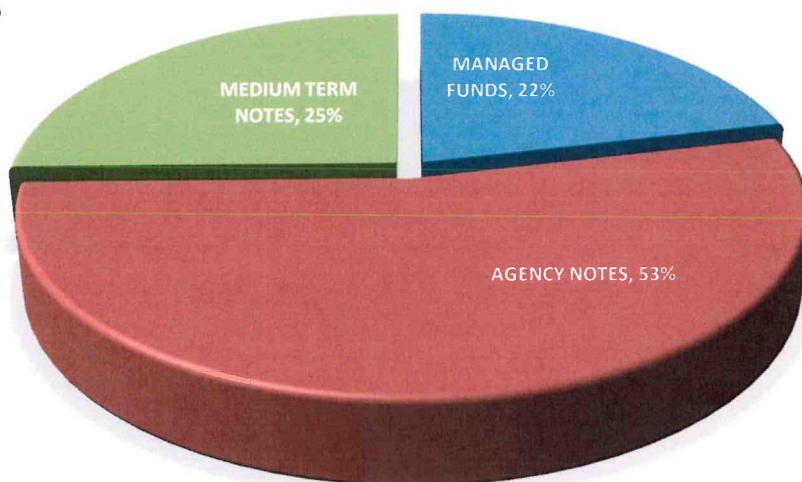
COUNTY GENERAL FUND	8.68%
COUNTY NON-GENERAL FUNDS	30.45%
SPECIAL DISTRICTS	8.50%
PACE	0.00%
SCHOOL FUNDS	<u>52.38%</u>

The pooled portfolio is comprised of three major classes of assets. As of August 31, 2026, agency notes made up 53%, medium term notes represented 25% and funds under management within the Local Area Investment Fund (LAIF), the California Asset Management Program (CAMP), Investment Trust of California (CalTRUST), US Bank, and Five Star Bank completing the portfolio at 22%.

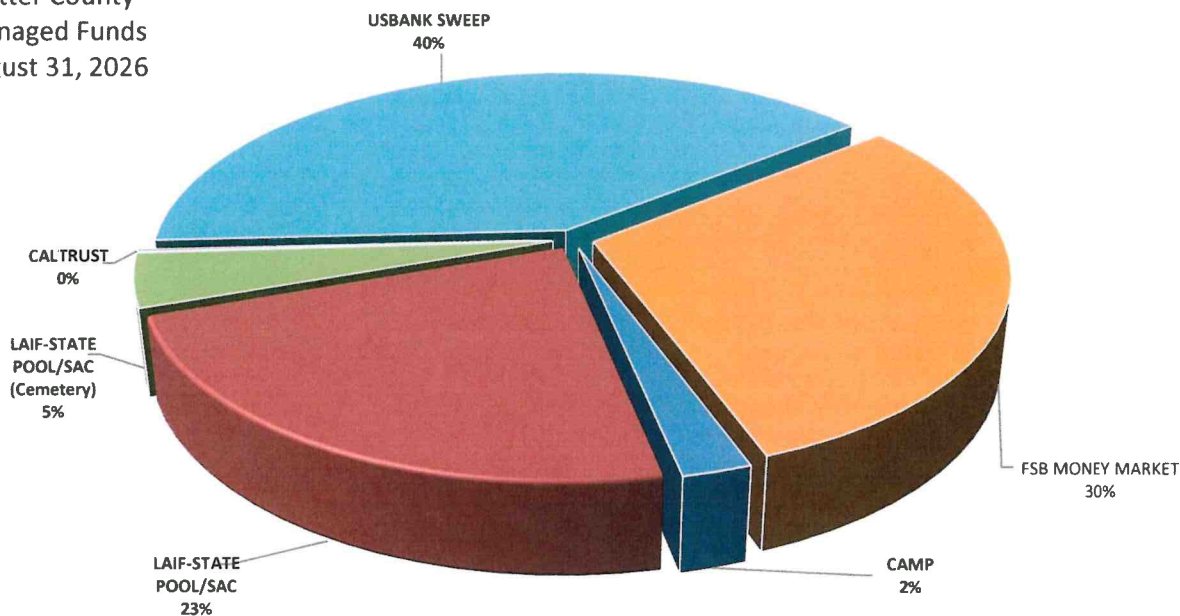
All assets are in compliance with the Sutter County Investment Policy and adhere to the requirements of California Government Code §53601-§53645 and §16429.1-§16429.3, which relate to the investing in the Local Area Investment Fund (LAIF)

Within the three major classes of assets the portfolio is further diversified, again, operating within the constraints of California Government Code and the Sutter County Investment Policy. The following charts provide a quick glance of the make-up of each category.

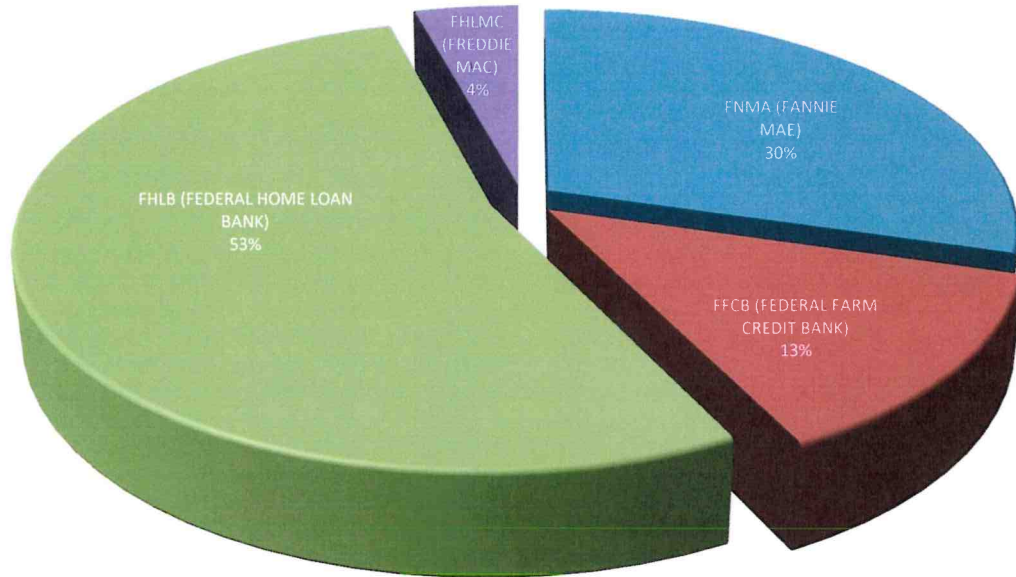
Sutter County
Investment Portfolio
Categories
August 31, 2026



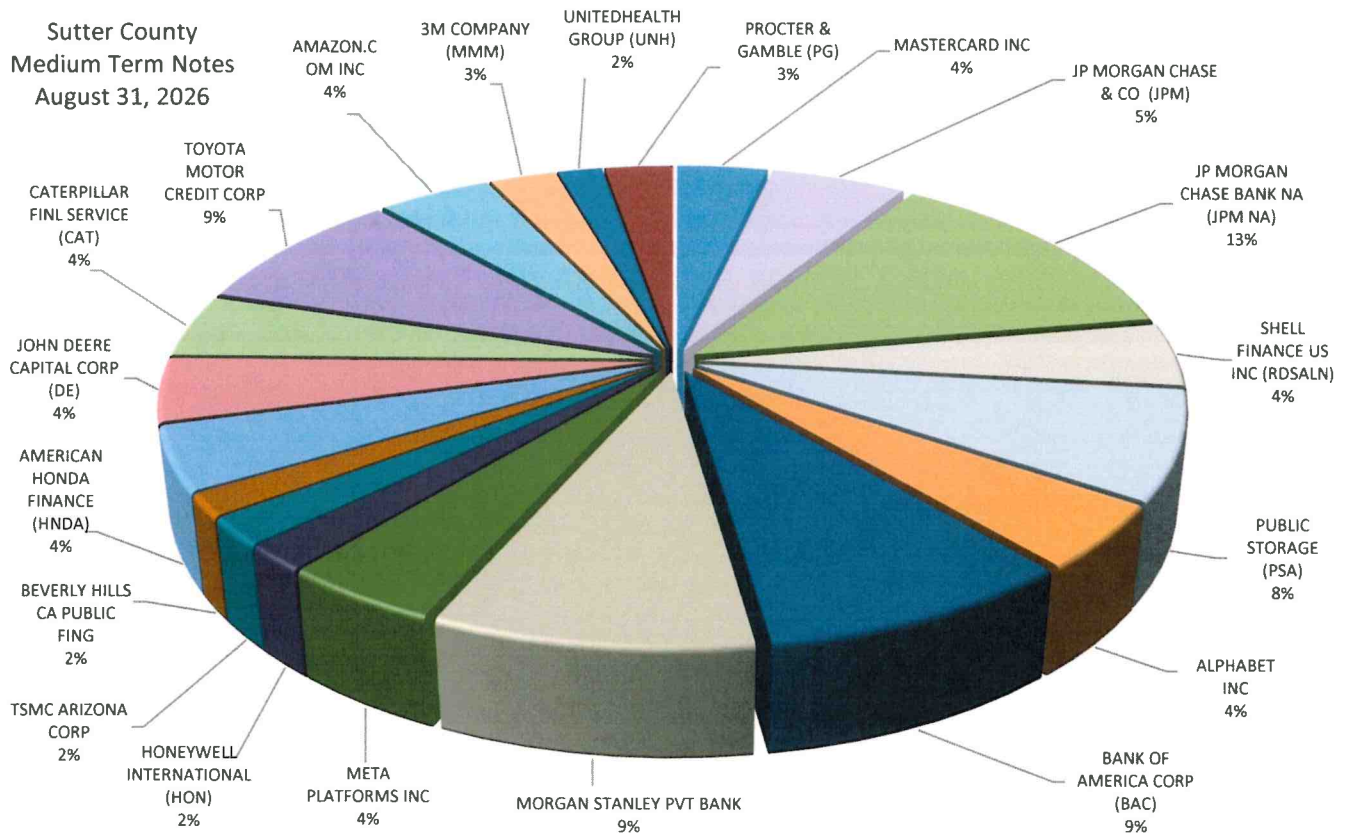
Sutter County
Managed Funds
August 31, 2026



Sutter County
Agency Notes
August 31, 2026

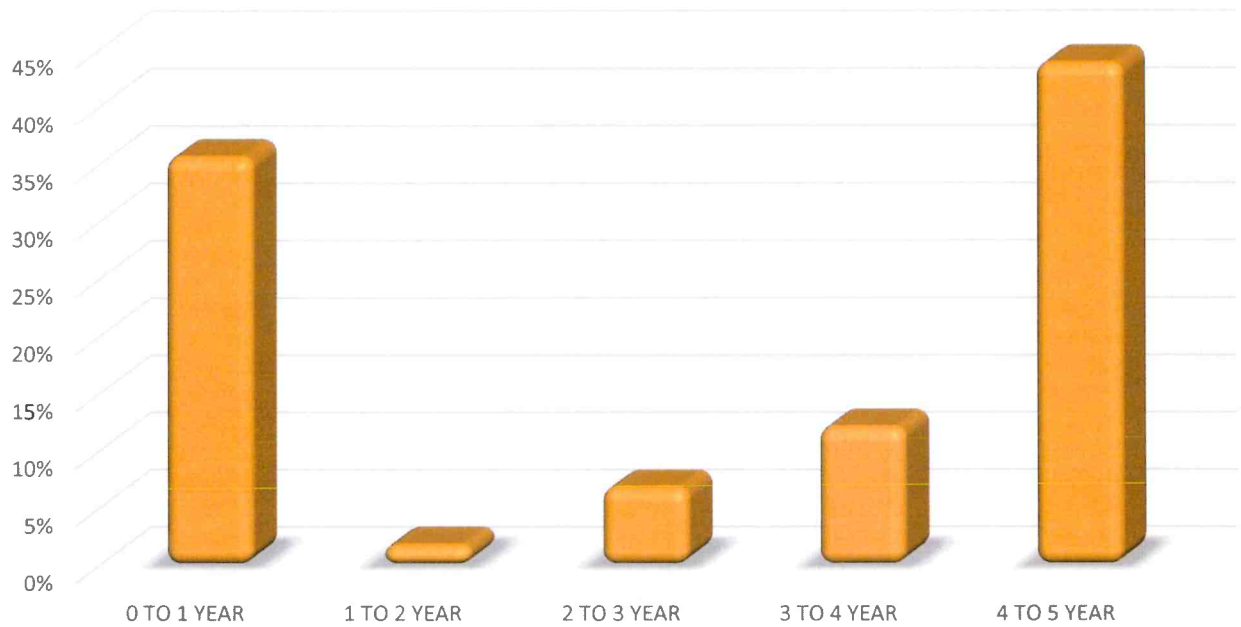


Sutter County
Medium Term Notes
August 31, 2026



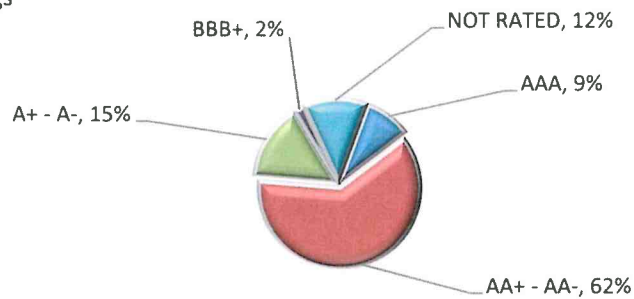
All investments conform to California Government Code §56301 with maturities of no more than five years.

Sutter County
Pooled Portfolio Aging
August 31, 2026



Investments in the pool must have a category rating of A or better at the time of purchase, as prescribed in the Sutter County Investment Policy, with the exception of LAIF, which is authorized in GC §16429.1-§16429.3.

Sutter County
Pooled Portfolio Asset Ratings
August 31, 2026



BOARD AGENDA ITEM:

BOARD MEETING DATE: October 14, 2026

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

 X Action

Nicolaas Hoogeveen

 Reports/Presentation

SUBMITTED BY:

 Information

Nicolaas Hoogeveen

 Public Hearing

PRESENTING TO BOARD:

 Other (specify)

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Approve a resolution authorizing the opening of a bank account at Sierra Central Credit Union to receive credit card payments and manage revenue generated by a vending machine stocked and maintained by Adult Transition Program (ATP) students.

SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

Resolution to Establish a Sierra Central Credit Union
Bank Account For Vending Machine Remittances
Resolution No. 26-27– IIII

WHEREAS, it is desirable that the Sutter County Superintendent of Schools establish a dedicated bank account for the purpose of collecting and managing remittance payments generated from the operation of vending machines that are managed by Adult Transition Program (ATP) students; and

WHEREAS, maintaining a separate bank account for vending machine revenues will ensure proper segregation of funds, transparent accounting, and efficient tracking of all financial transactions related to this initiative; and

WHEREAS, it is desirable to designate Sierra Central Credit Union as the depository institution for this account;

THEREFORE, BE IT RESOLVED, that the Governing Board of the Sutter County Superintendent of School hereby authorizes the establishment of a bank account at **Sierra Central Credit Union**; and

BE IT FURTHER RESOLVED, that the Superintendent, Assistant Superintendent of Business Services, and Business Director are hereby authorized to execute all documents necessary to open and maintain said account, including signature cards and online banking agreements; and

BE IT FURTHER RESOLVED, that this account shall be used exclusively for the purpose of receiving, holding, and disbursing funds derived from vending machine operations, and that all transactions shall comply with applicable Sutter County Superintendent of Schools accounting procedures and auditing standards.

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 14, 2026, by the following vote:

Gill ____; Singh ____; Lachance ____; Pamma ____; Reid ____

Ayes: ____

Noes: _____

Absent: _____

Kash Gill, President
Sutter County Board of Education

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

Agenda Item No. 14.0

BOARD AGENDA ITEM: Open a PCA Fund at the Auditor-Treasurer

AGENDA ITEM SUBMITTED FOR: 10/14

 X **Action**

 Reports/Presentation

 Information

 Public Hearing

 Other (specify)

SUBMITTED BY:
Nicolaas Hoogeveen

PRESENTING TO BOARD:
Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Pass a Resolution to open a Pathways Charter Academy Fund at the Auditor-Treasurer.

SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
Resolution to Establish a Pathways Charter Academy Fund
Resolution No. 26-27 – III

WHEREAS, it is desirable that the Sutter County Superintendent of Schools establish a Pathways Charter Academy Fund within the County Treasury to separately account for financial transactions associated with Pathways Charter Academy and support accurate and transparent financial reporting;

THEREFORE, BE IT RESOLVED, that the Governing Board hereby authorizes the Sutter County Auditor and Treasurer to establish a fund to be known as the Pathways Charter Academy Fund.

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 14, 2026 by the following vote:

Gill ____; Singh ____; Lachance ____; Pamma ____; Reid ____

Ayes: ____

Noes: ____

Absent: ____

Kash Gill, President
Sutter County Board of Education

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

Agenda Item No. 16.0

BOARD AGENDA ITEM: Increase Petty Cash

AGENDA ITEM SUBMITTED FOR: 10/14

☒ **Action**

☐ **Reports/Presentation**

☐ **Information**

☐ **Public Hearing**

☐ **Other (specify)**

SUBMITTED BY:
Nicolaas Hoogeveen

PRESENTING TO BOARD:
Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

Pass a resolution to increase petty cash by \$1,000 to meet operational needs.

SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

Resolution to Authorize a \$1,000 Increase
In The Petty Cash Fund
Resolution No. 26-27– V

WHEREAS, Administrative Regulation 3451, Petty Cash Funds, authorizes the Superintendent or designee to establish petty cash funds at Sutter County Superintendent of Schools Office sites to facilitate minor purchases and pay unforeseen, small expenses, including postage and individual purchases of supplies; and

WHEREAS, an increase of \$1,000 in the existing petty cash fund is necessary to meet operational needs and ensure sufficient funds are available for these purposes; and

WHEREAS, Administrative Regulation 3451 requires that petty cash expenditures be supported by appropriate documentation, tracked, reconciled, and accounted for, and that the funds be maintained in a safe and secure location;

NOW, THEREFORE, BE IT RESOLVED that the Sutter County Board of Education authorizes an increase of \$1,000 in the existing business department petty cash fund, increasing its authorized balance from \$1,100 to \$2,100; and

BE IT FURTHER RESOLVED that the petty cash fund shall continue to be administered in accordance with Administrative Regulation 3451, including documentation of each expenditure, reconciliation whenever the fund is replenished, at the end of the fiscal year, or upon request of the Superintendent or designee, and secure storage of the fund.

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 14, 2026, by the following vote:

Gill ____; Singh ____; Lachance ____; Pamma ____; Reid ____

Ayes: ____

Noes: ____

Absent: ____

Kash Gill, President
Sutter County Board of Education

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

Agenda Item No. 16.0

BOARD AGENDA ITEM: AGREEMENT TO EXTEND DATE TO GRANT OR DENY CHARTER
APPEAL PETITION

AGENDA ITEM SUBMITTED FOR:

☒ **Action**

☐ **Reports/Presentation**

☐ **Information**

☐ **Public Hearing**

☐ **Other (specify)**

SUBMITTED BY:

Joe Hendrix

PRESENTING TO BOARD:

Joe Hendrix

BACKGROUND AND SUMMARY INFORMATION:

On August 7, 2026, the Sutter County Board of Education received California Learning Academy's (CALA's) appeal of the Yuba City Unified School District's denial of the CALA charter petition. Under § 47605(b), the Board must grant or deny the Petition within 90 days of receipt — i.e., by **November 5, 2026** — unless both parties agree in writing to a 30-day extension. This agreement is to satisfy applicable statute and extend that deadline by 30 days.

SUTTER COUNTY BOARD OF EDUCATION

AGREEMENT TO EXTEND DATE TO GRANT OR DENY CHARTER APPEAL PETITION

California Education Code § 47605(b), as applied on appeal under § 47605(k)

Recitals

- A. On August 7, 2026, the Sutter County Board of Education received California Learning Academy's (CALA's) appeal of the Yuba City Unified School District's denial of the CALA charter petition ("the Petition"), pursuant to Education Code § 47605(k).
- B. Under § 47605(b), the Board must grant or deny the Petition within 90 days of receipt — i.e., by **November 5, 2026** — unless both parties agree in writing to a 30-day extension.
- C. This agreement is to satisfy applicable statute and extend that deadline by 30 days.

Agreement

- 1. The 90-day decision deadline under § 47605(b) is hereby extended by 30 days, to **December 5, 2026** (the "Action Date"). The hearing at which the Petition is denied or granted may take place on any date on or before the Action Date.
- 2. This extension applies only to the deadline to deny or grant the Petition. The § 47605(b) requirement to publish the staff recommendation and recommended findings at least 15 days before the hearing at which the Petition is denied or granted, and all other statutory requirements, remain in effect and are measured against the extended Action Date.
- 3. This extension is procedural only. It is not a determination on the merits of the Petition, an admission, or a waiver of any right, argument, or position by either party.
- 4. This agreement may be executed in counterparts.

Signatures

For the Petitioner (HCCTS / CALA)

Signature

Name: _____

Title: _____

Date: _____

For the Sutter County Board of Education

Signature

Board President: _____

Print name: _____

Date: _____
