

Fund 12 - Child Development

Fiscal Year 2025/26 Through July 2025

Object	Description	Adopted Budget	Revised Budget	Revenue	Balance	% Rcvd
Revenue Detail						
Other State Revenues						
8590	All Other State Revenue	1,144,457.00	1,144,457.00	221,165.00	923,292.00	19.32
Total Other State Revenues		1,144,457.00	1,144,457.00	221,165.00	923,292.00	19.32
Other Local Revenue						
8660	Interest	10,612.00	10,612.00		10,612.00	
8689	All Other Fees and Contracts	15,046.00	15,046.00		15,046.00	
8699	All Other Local Revenue	28,824.00	28,824.00		28,824.00	
Total Other Local Revenue		54,482.00	54,482.00	.00	54,482.00	
Total Year To Date Revenues		1,198,939.00	1,198,939.00	221,165.00	977,774.00	18.45

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail							
Certificated Salaries							
1111	Teacher Salaries	167,927.00	167,927.00	173,040.12		5,113.12-	
1211	Pupil Support	14,271.00	14,271.00	13,081.75	1,189.25		8.33
1311	Administrator Salaries	39,328.00	39,328.00	37,311.01	3,391.91	1,374.92-	8.62
Total Certificated Salaries		221,526.00	221,526.00	223,432.88	4,581.16	6,488.04-	2.07
Classified Salaries							
2112	Para Ed Salaries	147,270.00	147,270.00	132,656.48		14,613.52	
2122	Para Ed Subs				265.02	265.02-	NO BDGT
2412	Clerical/Office	48,345.00	48,345.00	46,156.88	4,196.08	2,007.96-	8.68
Total Classified Salaries		195,615.00	195,615.00	178,813.36	4,461.10	12,340.54	2.28
Employee Benefits							
3101	STRS Cert	66,101.00	66,101.00	34,522.18	834.42	30,744.40	1.26
3201	PERS Cert	10,818.00	10,818.00	10,818.50		.50-	
3202	PERS Class	30,440.00	30,440.00	25,814.58	1,087.73	3,537.69	3.57
3301	Oasdi/FICA, Cert	2,502.00	2,502.00	2,501.84		.16	
3302	Oasdi/FICA, Class	12,128.00	12,128.00	11,086.46	276.59	764.95	2.28
3311	Medicare Cert	3,186.00	3,186.00	3,217.50	65.04	96.54-	2.04
3312	Medicare Class	2,837.00	2,837.00	2,592.92	64.69	179.39	2.28
3401	H & W Benefits Cert	2,592.00	2,592.00	2,381.28	210.81	.09-	8.13
3402	H & W Benefits Class	1,469.00	1,469.00	1,466.41	3.13	.54-	0.21
3501	UI Cert	110.00	110.00	110.99	2.25	3.24-	2.05
3502	UI Class	97.00	97.00	89.54	2.23	5.23	2.30

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 60, Starting Period = 1, Ending Account Period = 1, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 12)

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Fiscal Year 2025/26 Through July 2025

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Expenditure Detail (continued)							
Employee Benefits (continued)							
3601	Wk Comp Cert	3,744.00	3,744.00	3,776.08	77.42	109.50-	2.07
3602	Wk Comp Class	3,306.00	3,306.00	3,021.92	75.40	208.68	2.28
3901	Other Benefits Cert	262.00	262.00	261.90		.10	
	Total Employee Benefits	139,592.00	139,592.00	101,662.10	2,699.71	35,230.19	1.93
Books and Supplies							
4300	Materials and Supplies	524,514.00	524,514.00	860.90		523,653.10	
4490	NonCap Equipment-Fixed Assts	5,000.00	5,000.00			5,000.00	
	Total Books and Supplies	529,514.00	529,514.00	860.90	.00	528,653.10	
Services and Other Operating Expenditures							
5200	Travel and Conferences	4,307.00	4,307.00			4,307.00	
5500	Operations&Housekeeping Svcs	31,200.00	31,200.00	17,385.95	214.05	13,600.00	0.69
5600	Rntals,Lses,Repairs,&NoncapImp	9,742.00	9,742.00	3,145.24	354.76	6,242.00	3.64
5800	Consult Serv/Operating	14,984.00	14,984.00	4,007.98	1,537.99	9,438.03	10.26
5900	Communications	2,893.00	2,893.00	1,922.89	177.11	793.00	6.12
	Total Services and Other Operating Expenditures	63,126.00	63,126.00	26,462.06	2,283.91	34,380.03	3.62
Transfers of Indirect/direct support costs							
7350	Transfers of Indirect Costs-In	24,692.00	24,692.00			24,692.00	
	Total Transfers of Indirect/direct support costs	24,692.00	24,692.00	.00	.00	24,692.00	
	Total Year To Date Expenditures	1,174,065.00	1,174,065.00	531,231.30	14,025.88	628,807.82	1.19

Object	Description	Adopted Budget	Revised Budget	Actual	Balance	% Used
Other Financing Sources						
Other Financing Sources						
8911	To Child Dev Fnd fr GenFund	45,450.00	45,450.00		45,450.00	
	Total Other Financing Sources	45,450.00	45,450.00	.00	45,450.00	
	Total Year To Date Other Financing Sources	45,450.00	45,450.00	.00	45,450.00	

Object	Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Balance	% Used
Other Financing Uses							
Interfund Transfers Out							
7619	Oth Auth Interfund Transfers O	42,623.00	42,623.00			42,623.00	
	Total Interfund Transfers Out	42,623.00	42,623.00	.00	.00	42,623.00	

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 60, Starting Period = 1, Ending Account Period = 1, Stmt Option? = , Zero Amounts? = N, SACS? = N, Restricted? = Y, Fund = 12)

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Fiscal Year 2025/26 Through July 2025

Total Year To Date Other Financing Uses	42,623.00	42,623.00	.00	.00	42,623.00
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Fund 12 - Child Development		Fiscal Year 2025/26 Through July 2025		
Object	Description	Beginning Balance	Year to Date Activity	Ending Balance
Fund Reconciliation				
Assets				
9110	Cash in County Treasury		197,018.81	197,018.81
Liabilities				
9501	Accounts Payable(Curr Liabs)		10,120.31-	10,120.31-
	Calculated Fund Balance	<u>.00</u>	<u>207,139.12</u>	<u>207,139.12</u>
Beginning Fund Balance				
9791	Beginning Fund Balance			
	Beginning Fund Balance Proof	<u>.00</u>	<u>207,139.12</u>	<u>207,139.12</u>
Change in Fund Balance - Excess Revenues (Expenditures)			207,139.12	

Memo Only - Ending Fund Balance Accounts				
		Adopted	Revised	
Reserves				
9720	Res Nonexp Assets			531,231.30
Other Designations				
9790	Unassigned/Unappropriated	281,293.00	281,293.00	

Fund 12 - Child Development		Fiscal Year 2025/26 Through July 2025				
Description	Adopted Budget	Revised Budget	Encumbrance	Actual	Budget Balance	% of Budget
Revenues, Expenditures, and Changes in Fund Balance						
A. Revenues	1,198,939.00	1,198,939.00		221,165.00	977,774.00	18.45
B. Expenditures	1,174,065.00	1,174,065.00	531,231.30	14,025.88	628,807.82	1.19
C. Subtotal (Revenue LESS Expense)	24,874.00	24,874.00		207,139.12	348,966.18	
D. Other Financing Sources and Uses						
Sources	45,450.00	45,450.00			45,450.00	
LESS Uses	42,623.00	42,623.00			42,623.00	
E. Net Change in Fund Balance	27,701.00	27,701.00		207,139.12	351,793.18	
F. Fund Balance:						
Beginning Balance (9791)	253,592.00	253,592.00				
Audit Adjustments (9793)						
Other Restatements (9795)						
Adjusted Beginning Balance	253,592.00	253,592.00		.00		
G. Calculated Ending Balance	281,293.00	281,293.00		207,139.12		
*Components of Ending Fund Balance						
Legally Restricted (9740)						
Other Designations (9780)						
Undesig/Unapprop (9790)	281,293.00	281,293.00				
Other				531,231.30		

(ID) Name	Req # (PO #)	Req Amount	Requisitioner (Created By)	Loc	Status Completed	Comment				
07/07/25 (100988) Recology Yuba Sutter	PR26-00082 (OPO26-00055)	37,000.00	Megan McDonald (MMCDONALD)	DO	Ready for Payn	Open PO for Trash Service				
							<u>Ordered</u>	<u>Exp</u>	<u>Enc</u>	
(2026) (000267)	01-0000-0-0000-8200-5800-132-3201						10,250.00		10,120.72	
(2026) (000268)	01-0000-0-0000-8200-5800-134-3401						10,250.00	933.01	9,187.72	
(2026) (000269)	01-0000-0-0000-8200-5800-135-3501						6,500.00	857.10	5,560.92	
(2026) (000270)	01-0000-0-0000-8200-5800-331-3104						6,500.00	1,777.17	4,640.85	
(2026) (001144)	01-8150-0-0000-8110-5800-331-3104						1,000.00		987.39	
(2026) (001239)	09-0000-0-0000-8200-5800-191-3109							466.65		
(2026) (001399)	12-6105-0-0001-8200-5800-135-3108						2,500.00	327.99	2,140.48	
							<u>Total for PR26-00082</u>	<u>37,000.00</u>	<u>4,361.92</u>	<u>32,638.08</u>
07/30/25 (100199) Sam's Club	PR26-00115 (PO26-00044)	68.79	Nichole Steenberg (NSTEENBERG)	DO	Ready for Payn	Storage Containers				
							<u>Ordered</u>	<u>Exp</u>	<u>Enc</u>	
(2026) (001362)	12-6105-0-0001-1000-4300-135-3108						68.79		68.79	
07/30/25 (101242) Amazon	PR26-00116 (PO26-00045)	156.42	Nichole Steenberg (NSTEENBERG)	DO	Printed	Storage Boxes				
							<u>Ordered</u>	<u>Exp</u>	<u>Enc</u>	
(2026) (001361)	12-6105-0-0001-1000-4300-134-3108						156.42		156.42	
07/31/25 (101169) First National Bank Omaha	PR26-00121 (PO26-00051)	635.69	Megan McDonald (MMCDONALD)	DO	Ready for Payn	Preschool Supplies				
							<u>Ordered</u>	<u>Exp</u>	<u>Enc</u>	
(2026) (001362)	12-6105-0-0001-1000-4300-135-3108						635.69		635.69	
							<u>Total for Org</u>	<u>37,860.90</u>	<u>4,361.92</u>	<u>33,498.98</u>