

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

AGENDA

**Wednesday, March 13, 2024
6:00 pm Open Session
Library**

**2452 El Centro Blvd.
East Nicolaus, CA 95659**

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

Jeff Moore, President
Jill Bramhill, Clerk
Emily Daddow
Keith Turner
Josh Wanner

Present	Absent
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

3. APPROVAL OF THE AGENDA

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

Motion _____ Second _____ Vote _____

4. WILDCAT CONTRIBUTOR AWARD- ANNE HILL

5. SOUTH SUTTER CHARTER SCHOOL

6. SUPERINTENDENT’S REPORT

7. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

- 7.1 Approval of Minutes: February 14, 2024**
- 7.2 Approval of Monthly Warrants: 10941, 10999, 11029, 11079, 11132**
- 7.3 Williams Act Report: 0 Complaints**

7.4 Enrollment Report:

Current Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
8	21	19	16	21	18	17	20	23	18	181

Current Marcum-Illinois Preschool Enrollment

Full Time 17

Part Time 1

Prospective Marcum-Illinois Elementary School Enrollment 2024-2025 (confirmed from current students, siblings, and district families that have contacted us)

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
12	13	20	20	15	20	18	17	20	23	178

Prospective Marcum-Illinois Preschool Enrollment 2025-2025

Enrollment 24

Motion _____ Second _____ Vote _____

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

9. INFORMATION ITEMS

10. ACTION ITEMS

10.1 Transportation Plan

CDE requires Local Education Agencies to create an annual Transportation Services Plan in order to receive funding related to transportation. LEAs are required to have the Transportation Services Plan approved by April 1st. This item requires that public comment be available remotely through this link:

<https://us02web.zoom.us/my/marcumillinois?omn=89374863164>

Zoom room will be opened for public comment related to this item only, prior to Board action.

The Board is asked to review the transportation plan as well as any public comments and then approve the plan.

Motion _____ Second _____ Vote _____

10.2 Auditor Engagement Letter 23/24

The district is asked to review the letter from our Auditor, Michelle Hanson, and review and approve the services she will provide as she conducts the MIUSD Audit for 23/24.

Motion _____ Second _____ Vote _____

10.3 J-13 Material Decrease for Attendance on February 9, 12, 13, and 15, 2024

Due to a material decrease in attendance on February 9, 12, 13, and 15, 2024, caused by an abnormal increase of student illness, the district is submitting a J-13 Request for Allowance of Attendance Due to Emergency Conditions. Education Code Section 46392 provides for crediting ADA when the ADA has been materially decreased in emergency conditions. Form J-13A requires each board member to swear (or affirm) to the statements in Form J-13A and sign the affidavit. The form and affidavit will then be filed with the county superintendent of schools. If the county superintendent of schools approves the request, the form and affidavit will be forwarded to CDE requesting approval. The Board is asked to review the J-13 and approve it.

Motion _____ Second _____ Vote _____

10.4 Update BP 3555 Nutrition Program Compliance

Update of Board Policy 3555 Nutrition Program Compliance to ensure that the policy reflects the current expectations related to state and federal nondiscrimination laws as they apply to the district’s nutrition programs. The Board is asked to approve the update Board policy and waive the necessity of a 2nd read.

Motion _____ Second _____ Vote _____

10.5 Second Interim Report BR 2023-2024 9

Local educational agencies are required to file two reports during a fiscal year on the status of the LEA’s financial health. The second interim report reflects any changes to projected yearly fiscal status since first interim. The second interim for MIUESD includes a positive certification. The Board is asked to approve the Second Interim Report for MIUESD.

Motion _____ Second _____ Vote _____

10.6 Increase Preschool Private Pay Rate

Current rates of \$25 per part day and \$35 per full day are substantially lower than the CSPP Reimbursement Rate of \$34.23 part day and \$55.24 per full day. It is recommended to raise the rates to be more comparable to the reimbursement rate we are receiving from the CSPP program for subsidized families.

Motion _____ Second _____ Vote _____

11. COMMENTS FROM THE PUBLIC

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

12. NEXT BOARD MEETING

- April 10, 2024 Library, 6:00pm

13. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint
- Student Discipline
- Interdistrict Students

14. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

15. ADJOURNMENT



The Marcum-Illinois Union Elementary School District would like to recognize Anne Hill as a valuable member of our Marcum School Community and present her with the Wildcat Contributor Award.

Mrs. Hill is a natural born educator with the ability to truly reach her students and make them want to learn. She makes learning fun, and although she challenges them at every opportunity, they enjoy it. Mrs. Hill knows that teaching isn't just about presenting information and having students show that they understand the rules or the algorithm; she knows it's about creating a love for learning and a desire to continue to grow hopefully throughout their lives. It is a pleasure to watch her instruction occur and to experience the engagement of her students throughout every single day.

The way that Mrs. Hill understands what her students need to know and where her students are academically is top notch. She knows where every student is regarding each of the essential standards or objectives that are expected to be mastered. She then uses that knowledge to provide appropriate support in a variety of ways so that everyone receives what they need in order to grow and learn. If there are supports that students need that she is unable to provide herself, she will advocate for those students and continue to work for those students and fight for them until they have what they need.

Mrs. Hill isn't just an expert instructor; she is also amazing at connecting with her students. She recognizes their individual strengths and weaknesses and builds upon those to help them be more successful individuals. While learning about her students, she also creates a safe environment where every student feels comfortable, important, and capable. Her students respect her immensely and strive to make her proud.

The Marcum Board would like to thank Anne Hill for all that she has done for our students and our school over the last 19 years. We are so appreciative of Mrs. Hill's contributions and her dedication to Marcum. She is an asset to our school and we look forward to working with her for many years to come.

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT
REGULAR BOARD MEETING**

MINUTES

Wednesday, February 14, 2024

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Called to order at 6:04pm.

2. ROLL CALL

Present: Jeff Moore, Jill Bramhill, Emily Daddow, Josh Wanner, Keith Turner

Absent: None

3. APPROVAL OF THE AGENDA

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

Jeff Moore moved to approve the agenda as posted. Josh Wanner seconded. Roll call vote 5-0.

4. SOUTH SUTTER CHARTER SCHOOL

Cynthia Rachel was not able to attend this evening, but she provided the newsletter update for South Sutter Charter School.

Maggie Irby shared from the newsletter that 23-24 enrollment will be closing later this month, and focus is shifting to begin planning for 24-25 enrollment and the opening of the enrollment lottery. She also highlighted that SSC is offering several webinars and virtual meetings for families, there have been many visits and active use of the Learning Center, and several student and staff spotlights.

5. SUPERINTENDENT'S REPORT

Maggie Irby apologized for missing last month's Board meeting, and expressed she was grateful Mrs. Brazil was able to fill in for her.

There have been lots of illnesses going around right now, which have had a negative impact on attendance over the last few days. We are hopeful that the coming long weekend will clear it out and attendance will improve. Our custodial staff has been working extra hard to thoroughly sanitize any impacted areas.

Middle school is active in our current basketball season. We will be gearing up for softball season soon.

Academic Olympics are coming back! Other local schools have also expressed interest in participating. We will need to order a new buzzer system. Marcum will host the first competition on March 22 (tentative), and Browns is planning to host in May. We are hoping to keep the tradition of qualifying 4th-8th grade students for the team.

Marcum hosted our 4th-6th grade spelling bee last week, and the newly added 7th-8th grade spelling bee occurred today. First and second place winners (with identified alternates) will advance to the Sutter county spelling bee to represent Marcum in March.

- 1st- Aydon DeCecco (6th), Kimber Kocher (7th)
- 2nd- Lucy Hill (6th), Isabella Steele (7th)
- Alternates – Evelyn Turner (6th), Aiden Prado (8th)

Parents Club is hard at work on end of year events. The Wildcat Run will take place on March 8th – pledge packets are going home soon. They also covered a majority of the cost for our new Basketball uniforms, which look amazing!

6. CONSENT AGENDA

Any item on the Consent Agenda may be considered separately at the request of a board member.

- 6.1 Approval of Minutes: January 10, 2024**
- 6.2 Approval of Monthly Warrants: 10716, 10766, 10834, 10855**
- 6.3 Williams Act Report: 0 Complaints**
- 6.4 Enrollment Report:**

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
8	21	19	16	21	18	17	20	23	18	181

Marcum-Illinois Preschool Enrollment

- Full Time 17**
- Part Time 1**

Keith Turner moved to approve the consent agenda. Emily Daddow seconded. Roll call vote 5-0.

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

8. INFORMATION ITEMS

8.1 Mid -Year LCAP Update

Senate Bill 114 (2023) added Education Code 52062 (a) (6) requiring the district to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and the local control funding formula Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA. The report includes both of the following: all available midyear outcome data related to metrics identified in the current LCAP; and all available midyear expenditure and implementation data on all actions identified in the current LCAP.

8.2 Winter Consolidated Application

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various federal programs to county

offices, school districts, and direct-funded charter schools throughout California. The winter release of the ConApp is typically submitted via CARS from December to January each year and contains the LEA entitlements for each funded program.

9. PUBLIC COMMENT

9.1 Public Comment Regarding 2024-2025 Calendar

The MIUESD Board has requested that the public have an opportunity to comment on the 2024-2025 Calendar prior to Board Action on the Calendar.

Maggie Irby shared feedback gathered via staff surveys. Collectively staff does not want a “ski week” in February. There were requests for short breaks in longer months (October and March). Teachers were in favor of the early release, and felt it was a benefit to students. There was one early release opposition from classified staff, on the concern of lost instructional time. Marcum has received no complaints from parents/families regarding the early release days. She shared that with the request for additional breaks in long months, a “Version 3” calendar option has been created.

Viewing then version 3 calendar, the Board discussed potential impacts on graduation, family trips, and scheduled local community events (County Fair, VBS, etc.). The Board expressed that ultimately the chosen calendar must be best for students and their educational benefit.

Darren Ferreira expressed his agreement with not scheduling a ski week break. As a family without high school students, he isn’t as concerned about matching the ENHS calendar perfectly, but he does value the opportunities for extra “short” breaks in the longer months. He inquired whether there would be a way to keep the March three day weekend presented in Version 3 while keeping the June 6th end date (perhaps trading for the December 20th day off).

The Board inquired about the timing of the staff development day in October. Maggie shared that October is an ideal time from the perspective of student data reviews.

A modified “Version 4” calendar was generated with the compromise of turning December 20th into a minimum day, keeping the 3-day weekend in March, allowing for the last day of school to be June 6th.

10. ACTION ITEMS

10.1 2024-2025 School Calendar

Three calendar options are provided for the Board’s review and decision. Calendar options were presented to staff for input. Staff input will be shared. The Board is asked to approve a School Calendar for the 2024/2025 School Year.

Jeff Moore moved to approve the modified “Version 4” 24-25 calendar. Jill Bramhill seconded. Roll call vote 5-0.

10.2 Arts and Music Block Grant Plan

California provided funds to county offices of education, school districts, charter schools and state special schools to obtain standards-aligned professional development and instructional materials in specified areas, obtain professional development on improving school culture, develop diverse and culturally relevant book collections, operational costs and COVID personal protective equipment. A Board Approved plan is required to utilize these funds.

Emily Daddow moved to approve the Arts and Music Block Grant Plan. Josh Wanner seconded. Roll call vote 5-0.

10.3 Reduction in Force Resolution- Instructional Aide/Para BR 2023-2024-7

As is established practice from prior years, it is recommended that the district approve a Board Resolution for Reduction in Force of 1 Instructional Aide/Paraprofessional for the 2024-2025 school year in order to provide fiscal flexibility and protection for the District.

Jeff Moore moved to approve the Reduction in Force Resolution – Instructional Aide/Para BR 2023-2024-7. Keith Turner seconded. Roll call vote 5-0.

10.4 Reduction in Force Resolution- Certificated Elementary Teacher BR 2023-2024-8

As is established practice from prior years, it is recommended that the district approve a Board Resolution for Reduction in Force of 1 Certificated Elementary Teacher for the 2024-2025 school year in order to provide fiscal flexibility and protection for the District.

Jeff Moore moved to approve the Reduction in Force Resolution – Certificated Elementary Teacher BR 2023-2024-8, with the amendments of enrollment total from 184 to 181 and “sufficient” to “insufficient”. Emily Daddow seconded. Roll call vote 5-0.

11. COMMENTS FROM THE PUBLIC

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Courtney Brazil shared that the annual SOUPer Bowl Food Drive benefitting the Yuba Sutter Food Bank had another successful year. Blue House took first place and Gold was second.

Jill Bramhill asked, on behalf of a student, if toilet seat covers could be provided in the boys and girls restrooms. There was inquiry over potential concern for/impact on our sewage system.

Emily Daddow expressed her appreciation for all the recent community events and involvement opportunities such as Brownies with Badges, Popcorn with Principals, and the upcoming Parenting Class series that will be hosted at Marcum.

12. NEXT BOARD MEETING

- **March 13, 2024 Library, 6:00pm**

13. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint

14. REPORT OUT FROM CLOSED SESSION

No report.

15. ADJOURNMENT

Meeting adjourned at 8:43pm.

Approval Batch 010941										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		ALHAMBRA & SIERRA SPRINGS (009102/1) P.O. BOX 660579 DALLAS, TX 75266-0579									
2023/24	01/28/24		CAFETERIA WATER 1/28	15604920012824-1 (1192760)	02/06/24	Paid	Printed	37.47		37.47	
Check #	2024 00606981	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/08/24	PO#		Register # 000288		
2023/24	01/28/24		OFFICE/STAFF WATER 1/28	1560492002824 (1192760)	02/06/24	Paid	Printed	129.44		129.44	
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2023/24	02/01/24		PIZZA LUNCH 1/26	103 (1192760)	02/06/24	Paid	Printed	263.00		263.00	
Check #	2024 00606982	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/08/24	PO#		Register # 000288		
2023/24	02/01/24		PIZZA LUNCH 1/19	185 (1192760)	02/06/24	Paid	Printed	263.00		263.00	
Check #	2024 00606982	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/08/24	PO#		Register # 000288		
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Check #	2024 00606982	13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/08/24	PO#		Register # 000288		
Total Invoice Amount								789.00			
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2023/24	12/28/23		1ST GRADE OPS SUPPLIES	620293 (1192760)	02/06/24	Paid	Printed	27.69		27.69	
Check #	2024 00606983	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 02/08/24	PO#		Register # 000288		
2023/24	01/04/24		TK CORD COVERS/SUPPLIES	3620974 (1192760)	02/06/24	Paid	Printed	59.07		59.07	
Check #	2024 00606983	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 02/08/24	PO#		Register # 000288		
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Approval Batch 010941 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
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2023/24	01/12/24		RAKES/CHARTER	5554787	02/06/24	Paid	Printed	85.93		85.93	
			GATE CHAIN & LOCK	(1192760)							
		2024 01-0000-0-4300-00-0000-8100-000-000-0000-00									
Check #	00606983					Check Date 02/08/24	PO#		Register # 000288		
Total Invoice Amount								172.69			
Direct Vendor LISA PHENIX (000080/1)											
2023/24	02/06/24		MUSIC LESSON	DP24-00083	02/06/24	Paid	Printed	375.00		375.00	
			2/13/24	(1192760)							
		2024 01-0000-0-5800-00-1110-1000-000-000-0000-00									
Check #	00606984					Check Date 02/08/24	PO#		Register # 000288		
Total Invoice Amount								375.00			
Direct Vendor MCCLELLAN AG REPAIR (000054/2)											
			166 PLEASANT GROVE RD								
			RIO OSO, CA 95674								
2023/24	01/01/24		BUS #1 45 DAY INSPECT	2909 (1192760)	02/06/24	Paid	Printed	125.00		125.00	
		2024 01-0000-0-5600-00-0000-3600-000-000-0000-00									
Check #	00606985					Check Date 02/08/24	PO#		Register # 000288		
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		2024 01-0000-0-5600-00-0000-3600-000-000-0000-00									
Check #	00606985					Check Date 02/08/24	PO#		Register # 000288		
2023/24	01/01/24		BUS #3 45 DAY INSPECT	2911 (1192760)	02/06/24	Paid	Printed	125.00		125.00	
		2024 01-0000-0-5600-00-0000-3600-000-000-0000-00									
Check #	00606985					Check Date 02/08/24	PO#		Register # 000288		
2023/24	01/05/24		BUS #1 ENGINE OIL/FILTER	2931 (1192760)	02/06/24	Paid	Printed	506.62		506.62	
		2024 01-0000-0-5600-00-0000-3600-000-000-0000-00									
Check #	00606985					Check Date 02/08/24	PO#		Register # 000288		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 010941 (continued)							Bank Account COUNTY - COUNTY			
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2023/24	01/16/24		BUS #1 45 DAY/SHOCK/FENDE RS	2991 (1192760)	02/06/24	Paid	Printed	125.00		125.00
Check #	00606985	2024 01-0000-0-5600-00-0000-3600-000-000-0000-00				Check Date 02/08/24	PO#		Register # 000288	
2023/24	01/16/24		BUS #2 45 DAY/BATTERIES/STE PS	2992 (1192760)	02/06/24	Paid	Printed	187.50		187.50
Check #	00606985	2024 01-0000-0-5600-00-0000-3600-000-000-0000-00				Check Date 02/08/24	PO#		Register # 000288	
2023/24	01/16/24		BUS #3 45 DAY/VALVE COVER	2993 (1192760)	02/06/24	Paid	Printed	125.00		125.00
Check #	00606985	2024 01-0000-0-5600-00-0000-3600-000-000-0000-00				Check Date 02/08/24	PO#		Register # 000288	
Total Invoice Amount								1,319.12		
Direct Vendor		SANTA CRUZ COUNTY BANK (000019/1) PO BOX 8426 SANTA CRUZ, CA 95061								
2023/24	02/06/24		SOLAR LOAN REPAYMENT INTEREST INSTALL 8 OF 23	900493170-I8 (1192760)	02/06/24	Paid	Printed	6,278.78		6,278.78
Check #	00606986	2024 01-0000-0-7438-00-0000-9100-000-000-0000-00				Check Date 02/08/24	PO#		Register # 000288	
2023/24	02/06/24		SOLAR LOAN REPAYMENT PRINCIPAL INSTALL 8 OF 23	900493170-P8 (1192760)	02/06/24	Paid	Printed	11,386.41		11,386.41
Check #	00606986	2024 01-0000-0-7439-00-0000-9100-000-000-0000-00				Check Date 02/08/24	PO#		Register # 000288	
Total Invoice Amount								17,665.19		
Direct Vendor		STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409								
2023/24	01/27/24		COPY PAPER	3557914863 (1192760)	02/06/24	Paid	Printed	553.28		553.28

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 010941 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		STAPLES (000322/2)		(continued)							
2023/24	01/27/24		COPY PAPER	3557914863	02/06/24	Paid	Printed	(continued)			
				(1192760) (continued)							
	2024	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00606987					Check Date	02/08/24	PO#		Register #	000288
Total Invoice Amount								553.28			
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622									
2023/24	01/31/24		BUS PROPANE 1/2	135771	02/06/24	Paid	Printed	69.23		69.23	
				(1192760)							
	2024	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00606988					Check Date	02/08/24	PO#		Register #	000288
2023/24	01/31/24		SCHOOL PROPANE 1/2	135772	02/06/24	Paid	Printed	2,365.42		2,365.42	
				(1192760)							
	2024	01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00									
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2023/24	01/31/24		BUS PROPANE 1/11	135870	02/06/24	Paid	Printed	132.82		132.82	
				(1192760)							
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Check #	00606988					Check Date	02/08/24	PO#		Register #	000288
2023/24	01/31/24		BUS PROPANE 1/18	135955	02/06/24	Paid	Printed	131.20		131.20	
				(1192760)							
	2024	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00606988					Check Date	02/08/24	PO#		Register #	000288
2023/24	01/31/24		BUS PROPANE 1/23	136005	02/06/24	Paid	Printed	99.52		99.52	
				(1192760)							
	2024	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00606988					Check Date	02/08/24	PO#		Register #	000288
2023/24	01/31/24		BUS PROPANE 1/26	136050	02/06/24	Paid	Printed	95.91		95.91	
				(1192760)							
	2024	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00606988					Check Date	02/08/24	PO#		Register #	000288
Total Invoice Amount								2,894.10			
Direct Vendor		WING ELECTRICAL (000077/2) 1591 LYNELL CT YUBA CITY, CA 95993									
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)											

Approval Batch 010941 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		WING ELECTRICAL (000077/2)			(continued)						
2023/24	02/02/24		STAFF ROOM LED LIGHT OUTSIDE	0370	(1192760)	02/06/24	Paid	Printed	550.00	550.00	
Check #	2024 01-0000-0-5600-00-0000-8100-000-000-0000-00	00606989				Check Date 02/08/24	PO#		Register # 000288		
Total Invoice Amount								550.00			

Approval Batch 010999 **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor		ADT COMMERCIAL (000083/2) PO BOX 872987 KANSAS CITY, MO 64187-2987								
2023/24	01/05/24		CAMERA INSTALL 80%	153449349 (1194315)	02/13/24	Paid	Printed	9,636.43		9,636.43
Check #	00607415	2024 01-0000-0-6400-00-0000-8300-000-000-0000-00								
							Check Date 02/15/24	PO#	Register # 000289	

Total Invoice Amount 9,636.43

Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558								
2023/24	02/07/24		CAFETERIA FOOD	7006148 (1194315)	02/13/24	Paid	Printed	2,627.62		2,627.62
Check #	00607416	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00								
							Check Date 02/15/24	PO#	Register # 000289	

Total Invoice Amount 2,627.62

Direct Employee		LUCAS, STACI (170545)								
2023/24	02/06/24		SAT SCHOOL SUPPLIES (FEB 24)	EP24-00053 (1194315)	02/13/24	Paid	Printed	97.28		97.28
Check #	00607417	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00								
							Check Date 02/15/24	PO#	Register # 000289	

Total Invoice Amount 97.28

Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2023/24	01/27/24		COPIER LEASE 1/20-2/20	521060509 (1194315)	02/13/24	Paid	Printed	981.78		981.78
Check #	00607418	2024 01-0000-0-5600-00-1110-1000-000-000-0000-00								
							Check Date 02/15/24	PO#	Register # 000289	

Total Invoice Amount 981.78

Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300								
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Approval Batch 010999 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1)			(continued)					
2023/24	02/07/24		ELECTRICITY	DP24-00084	02/13/24	Paid	Printed	1,204.93		1,204.93
			1/6-2/5	(1194315)						
Check #	2024 01-0000-0-5502-00-0000-8200-000-000-0000-00	00607419				Check Date 02/15/24	PO#		Register # 000289	
Total Invoice Amount								1,204.93		
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
2023/24	02/05/24		CAFETERIA FOOD	7062419	02/13/24	Paid	Printed	948.39		948.39
				(1194315)						
Check #	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00	00607420				Check Date 02/15/24	PO#		Register # 000289	
2023/24	02/05/24		CAFETERIA MILK	7062419-1	02/13/24	Paid	Printed	346.27		346.27
				(1194315)						
Check #	2024 13-5310-0-4712-00-0000-3700-000-000-0000-00	00607420				Check Date 02/15/24	PO#		Register # 000289	
2023/24	02/05/24		CAFETERIA SUPPLIES	7062419-2	02/13/24	Paid	Printed	101.40		101.40
				(1194315)						
Check #	2024 13-5310-0-4300-00-0000-3700-000-000-0000-00	00607420				Check Date 02/15/24	PO#		Register # 000289	
Total Invoice Amount								1,396.06		
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901								
2023/24	02/01/24		RECOLOGY FEB 24	75127159	02/13/24	Paid	Printed	535.60		535.60
				(1194315)						
Check #	2024 01-0000-0-5506-00-0000-8200-000-000-0000-00	00607421				Check Date 02/15/24	PO#		Register # 000289	
Total Invoice Amount								535.60		
Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667								
2023/24	02/13/24		PROPERTY TAX IN	DP24-00085	02/13/24	Paid	Printed	49,343.00		49,343.00
			LIEU JAN 24	(1194315)						
Check #	2024 01-0000-0-8096-00-0000-0000-000-000-0000-00	00607422				Check Date 02/15/24	PO#		Register # 000289	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 010999 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) (continued)								
2023/24	02/13/24		PROPERTY TAX IN LIEU FEB 24	DP24-00086 (1194315)	02/13/24	Paid	Printed	49,343.00		49,343.00
Check #	2024 01-0000-0-8096-00-0000-0000-000-0000-00	00607422				Check Date 02/15/24	PO#		Register # 000289	
Total Invoice Amount								98,686.00		
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								
2023/24	02/02/24		CELL SERVICE 1/3-2/2	9955723644 (1194315)	02/13/24	Paid	Printed	315.42		315.42
Check #	2024 01-0000-0-5900-00-0000-2700-000-000-0000-00	00607423				Check Date 02/15/24	PO#		Register # 000289	
Total Invoice Amount								315.42		

Approval Batch 011029							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		AT&T (003812/1) PO BOX 5025 CAROL STREAM, IL 60197-5025								
2023/24	02/07/24		23-24 FIBER 2/7-3/6	DP24-00088 (1195502)	02/20/24	Paid	Printed	204.00		204.00
Check #	2024 01-0000-0-5900-00-0000-2700-000-000-0000-00	00607669				Check Date 02/22/24	PO#		Register # 000290	
Total Invoice Amount								204.00		
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2023/24	02/16/24		VISION/DENTAL MAR 24	DP24-00087 (1195502)	02/20/24	Paid	Printed	3,519.58		3,519.58
Check #	2024 01-0000-0-9514- - - - - - - - - -	00607670				Check Date 02/22/24	PO#		Register # 000290	
Total Invoice Amount								3,519.58		
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								
2023/24	02/14/24		MONTHLY TECH FEB 24	15225 (1195502)	02/20/24	Paid	Printed	1,200.00		1,200.00
Check #	2024 01-0000-0-5800-00-0000-2420-000-000-0000-00	00607671				Check Date 02/22/24	PO#		Register # 000290	
Total Invoice Amount								1,200.00		
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
2023/24	02/15/24		PEST SERVICE FEB 24	34851222 (1195502)	02/20/24	Paid	Printed	195.00		195.00
Check #	2024 01-0000-0-5507-00-0000-8200-000-000-0000-00	00607672				Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/15/24		QRTLTY LOT WEED SPRAY	34851934 (1195502)	02/20/24	Paid	Printed	700.00		700.00
Check #	2024 01-0000-0-5800-00-0000-8100-000-000-0000-00	00607672				Check Date 02/22/24	PO#		Register # 000290	
Total Invoice Amount								895.00		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 011029 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee		IRBY, MARGARET K (170371)								
2023/24	02/15/24		POP W/PRIN LCAP GL2	EP24-00054 (1195502)	02/20/24	Paid	Printed	21.08		21.08
Check #	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00 00607673					Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/15/24		FEB BOARD DINNER-ACCT BAL \$2,865.77	EP24-00055 (1195502)	02/20/24	Paid	Printed	134.20		134.20
Check #	2024 01-0000-0-4300-00-0000-7100-000-000-0000-00 00607673					Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/15/24		BOARD DRINKS/STAFF SNACKS ACCT BAL \$2,748.41	EP24-00056 (1195502)	02/20/24	Paid	Printed	117.36		117.36
Check #	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00 00607673					Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/15/24		STAFF EVENT DEP. ACCT BAL \$1,747.89	EP24-00057 (1195502)	02/20/24	Paid	Printed	1,000.52		1,000.52
Check #	2024 01-0000-0-5800-00-0000-2700-000-000-0000-00 00607673					Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/15/24		JAN MILEAGE 70%	EP24-00058 (1195502)	02/20/24	Paid	Printed	90.05		90.05
Check #	2024 01-0000-0-5220-00-0000-2700-000-000-0000-00 00607673					Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/15/24		JAN MILEAGE 30%	EP24-00059 (1195502)	02/20/24	Paid	Printed	38.59		38.59
Check #	2024 01-0000-0-5220-00-0000-7100-000-000-0000-00 00607673					Check Date 02/22/24	PO#		Register # 000290	
Total Invoice Amount								1,401.80		
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
2023/24	02/12/24		CAFETERIA FOOD	7063807 (1195502)	02/20/24	Paid	Printed	921.99		921.99
Check #	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00 00607674					Check Date 02/22/24	PO#		Register # 000290	
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)										Page 10 of 26

Approval Batch 011029 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		PROPACIFIC FRESH (014752/1)			(continued)					
2023/24	02/12/24		CAFETERIA MILK	7063807-1 (1195502)	02/20/24	Paid	Printed	339.65		339.65
Check #	2024 00607674	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/12/24		CAFETERIA SUPPLIES	7063807-2 (1195502)	02/20/24	Paid	Printed	83.25		83.25
Check #	2024 00607674	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/22/24	PO#		Register # 000290	
Total Invoice Amount								1,344.89		
Direct Vendor		STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409								
2023/24	02/03/24		BAND-AIDS	3558757414 (1195502)	02/20/24	Paid	Printed	51.14		51.14
Check #	2024 00607675	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 02/22/24	PO#		Register # 000290	
Total Invoice Amount								51.14		
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007								
2023/24	02/14/24		CAFETERIA FOOD	431891139 (1195502)	02/20/24	Paid	Printed	863.38		863.38
Check #	2024 00607676	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/14/24		CAFETERIA SUPPLIES	431891139-1 (1195502)	02/20/24	Paid	Printed	731.16		731.16
Check #	2024 00607676	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/14/24		CAFETERIA MILK	431891139-2 (1195502)	02/20/24	Paid	Printed	184.74		184.74
Check #	2024 00607676	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/22/24	PO#		Register # 000290	
2023/24	02/15/24		CAFETERIA FOOD	431892150 (1195502)	02/20/24	Paid	Printed	74.28		74.28
Check #	2024 00607676	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/22/24	PO#		Register # 000290	
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)										

Approval Batch 011029 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			SYSCO FOOD SVCS OF SACRAMENTO (000043/2) (continued)							(continued)
Total Invoice Amount								1,853.56		

Approval Batch 011079										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor AT&T (003812/3) PO BOX 5075 CAROL STREAM, IL 60197-5075											
2023/24	02/19/24		LONG DISTANCE	DP24-00089 (1197518)	02/27/24	Paid	Printed	46.73		46.73	
2024 01-0000-0-5900-00-0000-2700-000-000-0000-00 Check # 00608080											
							Check Date 02/29/24	PO#	Register # 000291		
Total Invoice Amount								46.73			
Direct Vendor DEPARTMENT OF SOCIAL SERVICES MS 9-3-67 (001670/2) P.O BOX 944243 SACRAMENTO, CA 94244-2430											
2023/24	02/07/24		PRESCHOOL LICENSING FACILITY #515400854	DP24-00090 (1197518)	02/27/24	Paid	Printed	484.00		484.00	
2024 12-6105-0-5800-00-0000-2700-000-000-0000-00 Check # 00608081											
							Check Date 02/29/24	PO#	Register # 000291		
Total Invoice Amount								484.00			
Direct Vendor ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799											
2023/24	02/16/24		TPA FEES JAN 24	104972 (1197518)	02/27/24	Paid	Printed	15.00		15.00	
2024 01-0000-0-5800-00-0000-2700-000-000-0000-00 Check # 00608082											
							Check Date 02/29/24	PO#	Register # 000291		
Total Invoice Amount								15.00			
Direct Vendor GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558											
2023/24	02/21/24		CAFETERIA SUPPLIES	7094845 (1197518)	02/27/24	Paid	Printed	2,624.34		2,624.34	
2024 13-5310-0-4700-00-0000-3700-000-000-0000-00 Check # 00608083											
							Check Date 02/29/24	PO#	Register # 000291		
Total Invoice Amount								2,624.34			

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 011079 (continued) **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Employee IRBY, MARGARET K (170371)										
2023/24	02/21/24		SUB/CLASSIFIED KEYS	EP24-00060 (1197518)	02/27/24	Paid	Printed	17.03		17.03
2024 01-0000-0-4300-00-0000-2700-000-000-0000-00										
Check #	00608084					Check Date	02/29/24	PO#	Register # 000291	

Total Invoice Amount 17.03

Direct Vendor MARCUM-ILLINOIS REVOLVING (002903/1) 2452 ELCENTRO BLVD EAST NICOLAUS, CA 95659										
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2023/24	01/26/24		CK#3254 STUDENT PICTURES	DP24-00092 (1197518)	02/27/24	Paid	Printed	25.00		25.00
2024 01-0000-0-5800-00-0000-2700-000-000-0000-00										
Check #	00608085					Check Date	02/29/24	PO#	Register # 000291	

Total Invoice Amount 25.00

Direct Vendor NORTH VALLEY SIG C/O KEENAN-SETECH (000087/1) PO BOX 4328 TORRANCE, CA 90510										
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2023/24	01/09/24		23/24 WORKERS COMP MARCH 24	299958 (1197518)	02/27/24	Paid	Printed	3,822.00		3,822.00
2024 01-0000-0-9516- - - - -										
Check #	00608086					Check Date	02/29/24	PO#	Register # 000291	

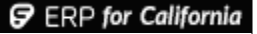
Total Invoice Amount 3,822.00

Direct Vendor PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056										
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2023/24	02/16/24		WATER TESTING 2/15/24	2401278-28 (1197518)	02/27/24	Paid	Printed	207.16		207.16
2024 01-0000-0-5800-00-0000-8100-000-000-0000-00										
Check #	00608087					Check Date	02/29/24	PO#	Register # 000291	

Total Invoice Amount 207.16

Direct Vendor PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938										
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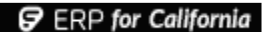
Approval Batch 011079 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		PROPACIFIC FRESH (014752/1) (continued)									
2023/24	02/20/24		CAFETERIA FOOD	7065102 (1197518)	02/27/24	Paid	Printed	840.09		840.09	
Check #	2024 00608088	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291		
2023/24	02/20/24		CAFETERIA MILK	7065102-1 (1197518)	02/27/24	Paid	Printed	269.72		269.72	
Check #	2024 00608088	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291		
2023/24	02/20/24		CAFETERIA SUPPLIES	7065102-2 (1197518)	02/27/24	Paid	Printed	83.71		83.71	
Check #	2024 00608088	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291		
Total Invoice Amount								1,193.52			
Direct Vendor		SAM'S CLUB (009139/2) PO BOX 669810 DALLAS, TX 75266-0956									
2023/24	02/20/24		VAN FUEL 1/30	001430 (1197518)	02/27/24	Paid	Printed	55.31		55.31	
Check #	2024 00608089	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291		
2023/24	02/20/24		VAN FUEL 2/6	002358 (1197518)	02/27/24	Paid	Printed	45.76		45.76	
Check #	2024 00608089	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291		
2023/24	02/20/24		VAN FUEL 1/24	005794-1 (1197518)	02/27/24	Paid	Printed	55.62		55.62	
Check #	2024 00608089	01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291		
2023/24	02/20/24		MEMBERSHIP RENEWAL (5)	DP24-00091 (1197518)	02/27/24	Paid	Printed	311.01		311.01	
Check #	2024 00608089	01- 0000- 0- 5300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291		
Total Invoice Amount								467.70			
Direct Vendor		SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926									
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)										

Approval Batch 011079 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		SIERRA WATER UTILITY (000005/1)			(continued)					
2023/24	03/01/24		OPERATOR	6405-72	02/27/24	Paid	Printed	173.25		173.25
			SERVICE FEB 24	(1197518)						
		2024 01-0000-0-5800-00-0000-8100-000-000-0000-00								
Check #	00608090					Check Date 02/29/24	PO#		Register # 000291	
Total Invoice Amount								173.25		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2023/24	02/05/24		23-24 ELOP	AR24-00501	02/27/24	Paid	Printed	8,000.00		8,000.00
			CONSORTIUM 50% ALLOCATION	(1197518)						
		2024 01-2600-0-5800-00-1110-1000-000-000-0000-00								
Check #	00608091					Check Date 02/29/24	PO#		Register # 000291	
Total Invoice Amount								8,000.00		
Direct Vendor		UBEO WEST LLC (003734/3) PO BOX 301062 LOS ANGELES, CA 90030-1062								
2023/24	02/21/24		STAFF COPIER	4421267	02/27/24	Paid	Printed	63.28		63.28
			STAPLES	(1197518)						
		2024 01-0000-0-4300-00-1110-1000-000-000-0000-00								
Check #	00608092					Check Date 02/29/24	PO#		Register # 000291	
Total Invoice Amount								63.28		
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2023/24	01/10/24		POSTAGE STAMPS	32397 (1197518)	02/27/24	Paid	Printed	197.25		197.25
			-3 ROLLS							
		2024 01-0000-0-5902-00-0000-2700-000-000-0000-00								
Check #	00608093					Check Date 02/29/24	PO#		Register # 000291	
2023/24	01/11/24		AC POWER	07110 (1197518)	02/27/24	Paid	Printed	12.85		12.85
			ADAPTER SB MONITOR							
		2024 01-0000-0-4300-00-0000-2700-000-000-0000-00								
Check #	00608093					Check Date 02/29/24	PO#		Register # 000291	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 011079 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)							(continued)		
2023/24	01/18/24		MI SSDA CONF 30%	18180015 (1197518)	02/27/24	Paid	Printed	195.00		195.00	
Check #	2024 01-0000-0-5200-00-0000-7100-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/18/24		GR 7 SUPPLIES	18387 (1197518)	02/27/24	Paid	Printed	40.36		40.36	
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/18/24		GR 7 FILE FOLDERS	26388 (1197518)	02/27/24	Paid	Printed	25.35		25.35	
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/18/24		PRINTER CABLES	30397 (1197518)	02/27/24	Paid	Printed	19.26		19.26	
Check #	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/18/24		GR 5 SUPPLIES	57594 (1197518)	02/27/24	Paid	Printed	66.67		66.67	
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/18/24		ELOP FOOD	59537 (1197518)	02/27/24	Paid	Printed	9.98		9.98	
Check #	2024 01-2600-0-4300-00-1110-1000-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/18/24		MI SSDA CONF 70%	8180015 (1197518)	02/27/24	Paid	Printed	455.00		455.00	
Check #	2024 01-0000-0-5200-00-0000-2700-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/18/24		GR 5 & 7 SUPPLIES	83706 (1197518)	02/27/24	Paid	Printed	55.75		55.75	
Check #	2024 01-0000-0-4300-00-1110-1000-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/19/24		PREK SNACK	14754 (1197518)	02/27/24	Paid	Printed	174.63		174.63	
Check #	2024 12-6105-0-4300-00-0001-1000-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/19/24		ELOP SUPPLIES	514754 (1197518)	02/27/24	Paid	Printed	59.83		59.83	
Check #	2024 01-2600-0-4300-00-1110-1000-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/19/24		CAFETERIA FOOD	97524 (1197518)	02/27/24	Paid	Printed	219.70		219.70	
Check #	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00	00608093				Check Date	02/29/24	PO#	Register #	000291	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)



Approval Batch 011079 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)		(continued)			
2023/24	01/23/24		STAR TO STAR PHONES 1/19-2/18	29470 (1197518)	02/27/24	Paid	Printed	673.87		673.87
Check #	2024 01-0000-0-5900-00-0000-2700-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/24/24		LABELS/TAB DIVIDERS	33383 (1197518)	02/27/24	Paid	Printed	46.55		46.55
Check #	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/24/24		VAN COOLER BAGS	97239 (1197518)	02/27/24	Paid	Printed	25.46		25.46
Check #	2024 01-0000-0-4300-00-0000-2700-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/25/24		SS FRONTLINE (ESCAPE) CONF 30%	011616 (1197518)	02/27/24	Paid	Printed	299.70		299.70
Check #	2024 01-0000-0-5200-00-0000-7200-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/25/24		MI FRONTLINE (ESCAPE) 30%	071338 (1197518)	02/27/24	Paid	Printed	299.70		299.70
Check #	2024 01-0000-0-5200-00-0000-7100-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/25/24		SS FRONTLINE (ESCAPE) CONF 70%	11616 (1197518)	02/27/24	Paid	Printed	699.30		699.30
Check #	2024 01-0000-0-5200-00-0000-2700-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/25/24		OPERATIONS SUPPLIES	3350884 (1197518)	02/27/24	Paid	Printed	256.75		256.75
Check #	2024 01-0000-0-4300-00-0000-8100-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/25/24		CAFETERIA FOOD	350884 (1197518)	02/27/24	Paid	Printed	33.00		33.00
Check #	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00 00608093					Check Date	02/29/24	PO#	Register #	000291
2023/24	01/25/24		CAFETERIA SUPPLIES	50884 (1197518)	02/27/24	Paid	Printed	67.47		67.47
	2024 13-5310-0-4300-00-0000-3700-000-000-0000-00									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 011079 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)							(continued)		
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/25/24		ELOP FOOD	53350884 (1197518)	02/27/24	Paid	Printed	38.26		38.26	
		2024	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/25/24		MI FRONTLINE (ESCAPE) CONF 70%	71338 (1197518)	02/27/24	Paid	Printed	699.30		699.30	
		2024	01- 0000- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/26/24		CRAFT PAPER-WHITE	84542 (1197518)	02/27/24	Paid	Printed	68.90		68.90	
		2024	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/27/24		LIBRARY SUPPLIES	17950 (1197518)	02/27/24	Paid	Printed	144.34		144.34	
		2024	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/28/24		MONTHLY VAN CAR WASH	23417 (1197518)	02/27/24	Paid	Printed	34.99		34.99	
		2024	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/29/24		W-2 POSTAGE	45348 (1197518)	02/27/24	Paid	Printed	8.84		8.84	
		2024	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/29/24		ELOP SUPPLIES	90918 (1197518)	02/27/24	Paid	Printed	82.48		82.48	
		2024	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	01/30/24		STARFALL 1 YR MEMBERSHIP LCAP GL 1	34235 (1197518)	02/27/24	Paid	Printed	355.00		355.00	
		2024	01- 0000- 0- 5300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	
2023/24	02/01/24		ELOP FOOD CAMP MARCUM 2/3	03052 (1197518)	02/27/24	Paid	Printed	121.15		121.15	
		2024	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00608093					Check Date	02/29/24	PO#	Register #	000291	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 011079 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)		(continued)			
2023/24	02/02/24		ELOP MUFFIN TINS	68870 (1197518)	02/27/24	Paid	Printed	14.97		14.97
Check #	00608093	2024 01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291	
2023/24	02/02/24		GR 1 TREASURE CHEST SUPPLIES	81818 (1197518)	02/27/24	Paid	Printed	21.44		21.44
Check #	00608093	2024 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291	
2023/24	02/05/24		ICE PACKS	49701 (1197518)	02/27/24	Paid	Printed	257.20		257.20
Check #	00608093	2024 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291	
2023/24	02/05/24		GR 1 SUPPLIES	549701 (1197518)	02/27/24	Paid	Printed	15.96		15.96
Check #	00608093	2024 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291	
2023/24	02/06/24		STUDENT RECORD POSTAGE	01955 (1197518)	02/27/24	Paid	Printed	9.50		9.50
Check #	00608093	2024 01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291	
Total Invoice Amount								5,805.76		
Direct Vendor		WAXIE'S ENTERPRISES INC (029397/1) PO BOX 748802 LOS ANGELES, CA 90074								
2023/24	02/22/24		OPERATIONS SUPPLIES	82302383 (1197518)	02/27/24	Paid	Printed	1,123.94		1,123.94
Check #	00608094	2024 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 02/29/24	PO#		Register # 000291	
Total Invoice Amount								1,123.94		

Approval Batch 011132						Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		ALHAMBRA & SIERRA SPRINGS (009102/1) P.O. BOX 660579 DALLAS, TX 75266-0579								
2023/24	02/25/24		OFFICE/STAFF WATER 1/30 & 2/13	15604920022524 (1200398)	03/05/24	Paid	Printed	166.90		166.90
Check #	00608410	2024 01-0000-0-5800-00-0000-2700-000-000-0000-00				Check Date 03/07/24	PO#		Register # 000292	
2023/24	02/25/24		CAFETERIA WATER 1/30 & 2/13	15604920022524-1 (1200398)	03/05/24	Paid	Printed	62.45		62.45
Check #	00608410	2024 13-5310-0-5800-00-0000-3700-000-000-0000-00				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								229.35		
Direct Vendor		ANNETTE ALBERTI (005296/1) 2006 RUSHING RIVER CT ELVERTA, CA 95626								
2023/24	03/01/24		HOME-SCHOOL TRANSPORTATION PLAN & LCAP	2024-01 (1200398)	03/05/24	Paid	Printed	405.00		405.00
Check #	00608411	2024 01-0000-0-5800-00-0000-7100-000-000-0000-00				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								405.00		
Direct Vendor		AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011								
2023/24	02/24/24		BAN#702 1/24-2/23	000021305375 (1200398)	03/05/24	Paid	Printed	29.87		29.87
Check #	00608412	2024 01-0000-0-5900-00-0000-2700-000-000-0000-00				Check Date 03/07/24	PO#		Register # 000292	
2023/24	02/24/24		BAN#040 1/24-2/23	000021306932 (1200398)	03/05/24	Paid	Printed	45.36		45.36
Check #	00608412	2024 01-0000-0-5900-00-0000-2700-000-000-0000-00				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								75.23		
Direct Vendor		CHRISTY WHITE INC (000082/2) 348 OLIVE ST SAN DIEGO, CA 92103								
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)										

Approval Batch 011132 (continued) **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
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Direct Vendor		CHRISTY WHITE INC (000082/2) (continued)								
2023/24	02/22/24		22-23 AUDIT RETAINER	20713 (1200398)	03/05/24	Paid	Printed	1,125.00		1,125.00
Check #	2024 01-0000-0-5806-00-0000-7191-000-000-0000-00	00608413				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								1,125.00		

Direct Employee		DE ALBA, TIFFANY (170463)								
2023/24	02/26/24		TD ELOP CONF MEAL REIMBS.	EP24-00061 (1200398)	03/05/24	Paid	Printed	52.67		52.67
Check #	2024 01-0000-0-5200-00-0000-2700-000-000-0000-00	00608414				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								52.67		

Direct Vendor		DOVE AUTO GLASS LLC (000066/2) 598 GARDEN HWY STE 6 YUBA CITY, CA 95991								
2023/24	02/29/24		BUS WINDSHIELD REPAIR	11434 (1200398)	03/05/24	Paid	Printed	299.00		299.00
Check #	2024 01-0000-0-5600-00-0000-3600-000-000-0000-00	00608415				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								299.00		

Direct Vendor		FLETCHERS PLUMBING & CONTRACTING INC (001777/1) 219 BURNS DR. YUBA CITY, CA 95991								
2023/24	03/04/24		SEPTIC TANK LOCATION (NEW PROPERTY)	184364 (1200398)	03/05/24	Paid	Printed	1,785.00		1,785.00
Check #	2024 01-0000-0-5800-00-0000-8100-000-000-0000-00	00608416				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								1,785.00		

Direct Vendor		GOLDEN BEAR ALARM SERVICE INC (000061/2) PO BOX 2203 MARYSVILLE, CA 95901								
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Approval Batch 011132 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		GOLDEN BEAR ALARM SERVICE INC (000061/2) (continued)								
2023/24	03/01/24		ALARM SERVICE MAR 24	65400 (1200398)	03/05/24	Paid	Printed	180.00		180.00
Check #	2024 01-0000-0-5800-00-0000-8300-000-000-0000-00	00608417				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								180.00		
Direct Vendor		LISA PHENIX (000080/1)								
2023/24	01/29/24		K-4 MUSIC LESSON 3/12/24	DP24-00093 (1200398)	03/05/24	Paid	Printed	468.75		468.75
Check #	2024 01-0000-0-5800-00-1110-1000-000-000-0000-00	00608418				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								468.75		
Direct Vendor		MCCLELLAN AG REPAIR (000054/2) 166 PLEASANT GROVE RD RIO OSO, CA 95674								
2023/24	02/07/24		BUS #1 BUZZER 2/20-3/20	3041 (1200398)	03/05/24	Paid	Printed	902.50		902.50
Check #	2024 01-0000-0-5600-00-0000-3600-000-000-0000-00	00608419				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								902.50		
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2023/24	02/25/24		COPIER LEASE 2/20-3/20	523280840 (1200398)	03/05/24	Paid	Printed	981.78		981.78
Check #	2024 01-0000-0-5600-00-1110-1000-000-000-0000-00	00608420				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								981.78		
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
2023/24	02/26/24		CAFETERIA FOOD	7066578 (1200398)	03/05/24	Paid	Printed	860.79		860.79
Check #	2024 13-5310-0-4700-00-0000-3700-000-000-0000-00	00608421				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								860.79		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 011132 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		PROPACIFIC FRESH (014752/1)			(continued)			(continued)		
2023/24	02/26/24		CAFETERIA MILK	7066578-1 (1200398)	03/05/24	Paid	Printed	359.77		359.77
Check #	2024 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00	00608421				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								1,220.56		
Direct Vendor		STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409								
2023/24	01/27/24		CARDSTOCK	3557914861 (1200398)	03/05/24	Paid	Printed	46.79		46.79
Check #	2024 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	00608422				Check Date 03/07/24	PO#		Register # 000292	
2023/24	02/24/24		LABEL MAKER + TAPE	3560263693 (1200398)	03/05/24	Paid	Printed	61.93		61.93
Check #	2024 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00	00608422				Check Date 03/07/24	PO#		Register # 000292	
2023/24	02/24/24		CONSTRUCTION PAPER	3560263693-1 (1200398)	03/05/24	Paid	Printed	16.51		16.51
Check #	2024 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00	00608422				Check Date 03/07/24	PO#		Register # 000292	
Total Invoice Amount								125.23		
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007								
2023/24	11/01/23		CREDIT	431700569-1 (1200398)	03/05/24	Paid	Printed	96.87-		96.87-
Check #	2024 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00608423				Check Date 03/07/24	PO#		Register # 000292	
2023/24	02/28/24		CAFETERIA SUPPLIES	431914664 (1200398)	03/05/24	Paid	Printed	933.20		933.20
Check #	2024 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00	00608423				Check Date 03/07/24	PO#		Register # 000292	
2023/24	02/28/24		CAFETERIA FOOD	431914664-1 (1200398)	03/05/24	Paid	Printed	41.15		41.15
Check #	2024 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00608423				Check Date 03/07/24	PO#		Register # 000292	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 011132 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
							Total Invoice Amount	877.48		
Direct Vendor THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622										
2023/24	02/29/24		SCHOOL PROPANE 2/16	135222 (1200398)	03/05/24	Paid	Printed	1,465.04		1,465.04
Check #	00608424	2024 01-0000-0-5503-00-0000-8200-000-000-0000-00				Check Date	03/07/24	PO#	Register #	000292
2023/24	02/29/24		BUS PROPANE 2/23	135250 (1200398)	03/05/24	Paid	Printed	117.85		117.85
Check #	00608424	2024 01-0000-0-4300-00-0000-3600-000-000-0000-00				Check Date	03/07/24	PO#	Register #	000292
2023/24	02/29/24		BUS PROPANE 2/27	135274 (1200398)	03/05/24	Paid	Printed	74.77		74.77
Check #	00608424	2024 01-0000-0-4300-00-0000-3600-000-000-0000-00				Check Date	03/07/24	PO#	Register #	000292
2023/24	02/29/24		BUS PROPANE 2/1	136089 (1200398)	03/05/24	Paid	Printed	134.53		134.53
Check #	00608424	2024 01-0000-0-4300-00-0000-3600-000-000-0000-00				Check Date	03/07/24	PO#	Register #	000292
2023/24	02/29/24		SCHOOL PROPANE 2/2	136103 (1200398)	03/05/24	Paid	Printed	1,781.95		1,781.95
Check #	00608424	2024 01-0000-0-5503-00-0000-8200-000-000-0000-00				Check Date	03/07/24	PO#	Register #	000292
2023/24	02/29/24		BUS PROPANE 2/6	136129 (1200398)	03/05/24	Paid	Printed	132.59		132.59
Check #	00608424	2024 01-0000-0-4300-00-0000-3600-000-000-0000-00				Check Date	03/07/24	PO#	Register #	000292
							Total Invoice Amount	3,706.73		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	171,933.62	2,106,408.02	1,934,474.40
12	658.63	17,066.92	16,408.29
13	14,347.12	2,151.46	12,195.66-
Total	186,939.37		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Number of Payments	139	
Number of Checks	56	\$186,939.37
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$186,939.37	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$186,939.37	
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	9	
\$100 - \$499	15	
\$500 - \$999	9	
\$1,000 - \$4,999	18	
\$5,000 - \$9,999	3	
\$10,000 - \$14,999		
\$15,000 - \$99,999	2	
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count 139 Check Count 56 ACH Count 0 vCard Count 0 Total Check/Advice Amount 186,939.37
 \$186,939.37

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 010941,010999,011029,011079,011132, Page Break by Check/Advice? = N, Zero? = Y)

Checks Dated 02/08/2024 through 03/07/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00606981	02/08/2024	ALHAMBRA & SIERRA SPRINGS	01-5800	129.44	
			13-5800	37.47	166.91
00606982	02/08/2024	DOMINO'S	13-5800		789.00
00606983	02/08/2024	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-4300		172.69
00606984	02/08/2024	LISA PHENIX	01-5800		375.00
00606985	02/08/2024	MCCLELLAN AG REPAIR	01-5600		1,319.12
00606986	02/08/2024	SANTA CRUZ COUNTY BANK	01-7438	6,278.78	
			01-7439	11,386.41	17,665.19
00606987	02/08/2024	STAPLES	01-4300		553.28
00606988	02/08/2024	THORNTON'S GAS	01-4300	528.68	
			01-5503	2,365.42	2,894.10
00606989	02/08/2024	WING ELECTRICAL	01-5600		550.00
00607415	02/15/2024	ADT COMMERCIAL	01-6400		9,636.43
00607416	02/15/2024	GOLD STAR FOODS	13-4700		2,627.62
00607417	02/15/2024	LUCAS, STACI	01-4300		97.28
00607418	02/15/2024	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00607419	02/15/2024	PACIFIC GAS & ELECTRIC	01-5502		1,204.93
00607420	02/15/2024	PROPACIFIC FRESH	13-4300	101.40	
			13-4700	948.39	
			13-4712	346.27	1,396.06
00607421	02/15/2024	RECOLOGY YUBA-SUTTER	01-5506		535.60
00607422	02/15/2024	SOUTH SUTTER CHARTER SCHOOL	01-8096		98,686.00
00607423	02/15/2024	VERIZON WIRELESS	01-5900		315.42
00607669	02/22/2024	AT&T	01-5900		204.00
00607670	02/22/2024	CALIFORNIA'S VALUED TRUST	01-9514		3,519.58
00607671	02/22/2024	CENIOM	01-5800		1,200.00
00607672	02/22/2024	CLARK PEST CONTROL OF STOCKTON	01-5507	195.00	
			01-5800	700.00	895.00
00607673	02/22/2024	IRBY, MARGARET K	01-4300	272.64	
			01-5220	128.64	
			01-5800	1,000.52	1,401.80
00607674	02/22/2024	PROPACIFIC FRESH	13-4300	83.25	
			13-4700	921.99	
			13-4712	339.65	1,344.89
00607675	02/22/2024	STAPLES	01-4300		51.14
00607676	02/22/2024	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	915.90	
			13-4700	937.66	1,853.56
00608080	02/29/2024	AT&T	01-5900		46.73
00608081	02/29/2024	DEPARTMENT OF SOCIAL SERVICES MS 9-3-67	12-5800		484.00
00608082	02/29/2024	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		15.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/08/2024 through 03/07/2024					
Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00608083	02/29/2024	GOLD STAR FOODS	13-4700		2,624.34
00608084	02/29/2024	IRBY, MARGARET K	01-4300		17.03
00608085	02/29/2024	MARCUM-ILLINOIS REVOLVING	01-5800		25.00
00608086	02/29/2024	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,822.00
00608087	02/29/2024	PACE ANALYTICAL SERVICES LLC	01-5800		207.16
00608088	02/29/2024	PROPACIFIC FRESH	13-4300	83.71	
			13-4700	840.09	
			13-4712	269.72	1,193.52
00608089	02/29/2024	SAM'S CLUB	01-4300	156.69	
			01-5300	311.01	467.70
00608090	02/29/2024	SIERRA WATER UTILITY	01-5800		173.25
00608091	02/29/2024	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5800		8,000.00
00608092	02/29/2024	UBEO WEST LLC	01-4300		63.28
00608093	02/29/2024	US BANK CORP. PAYMENT SYSTEM	01-4300	1,383.51	
			01-5200	2,648.00	
			01-5300	355.00	
			01-5800	34.99	
			01-5900	673.87	
			01-5902	215.59	
			12-4300	174.63	
			13-4300	67.47	
			13-4700	252.70	5,805.76
00608094	02/29/2024	WAXIE'S ENTERPRISES INC	01-4300		1,123.94
00608410	03/07/2024	ALHAMBRA & SIERRA SPRINGS	01-5800	166.90	
			13-5800	62.45	229.35
00608411	03/07/2024	ANNETTE ALBERTI	01-5800		405.00
00608412	03/07/2024	AT&T CALNET	01-5900		75.23
00608413	03/07/2024	CHRISTY WHITE INC	01-5806		1,125.00
00608414	03/07/2024	DE ALBA, TIFFANY	01-5200		52.67
00608415	03/07/2024	DOVE AUTO GLASS LLC	01-5600		299.00
00608416	03/07/2024	FLETCHERS PLUMBING & CONTRACTING INC	01-5800		1,785.00
00608417	03/07/2024	GOLDEN BEAR ALARM SERVICE INC	01-5800		180.00
00608418	03/07/2024	LISA PHENIX	01-5800		468.75
00608419	03/07/2024	MCCLELLAN AG REPAIR	01-5600		902.50
00608420	03/07/2024	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00608421	03/07/2024	PROPACIFIC FRESH	13-4700	860.79	
			13-4712	359.77	1,220.56
00608422	03/07/2024	STAPLES	01-4300		125.23
00608423	03/07/2024	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	933.20	
			13-4700	55.72-	877.48
00608424	03/07/2024	THORNTON'S GAS	01-4300	459.74	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 02/08/2024 through 03/07/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00608424	03/07/2024	THORNTON'S GAS	01-5503	3,246.99	3,706.73
Total Number of Checks			56		186,939.37

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	46	171,933.62
12	CHILD DEVELOPMENT	2	658.63
13	CAFETERIA	12	14,347.12
Total Number of Checks		56	186,939.37
Less Unpaid Tax Liability			.00
Net (Check Amount)			186,939.37

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Marcum-Illinois Union Elementary School District	Maggie Irby, Superintendent/Principal	Maggiei@sutter.k12.ca.us 530-656-2407

TRANSPORTATION SERVICE PLAN 2024/25

The district desires to provide for the safe and efficient transportation of students to and from school as necessary to ensure student access to the educational program, promote regular attendance, and reduce tardiness. Home-to-School (HTS) Transportation Reimbursement was implemented by Assembly Bill (AB) 181 (Chapter 52, Statutes of 2022) and amended by AB 185 (Chapter 571, Statutes of 2022) providing reimbursement funding for school districts.

As a condition of receiving apportionments under Section 41850.1, a local educational agency shall develop a plan

- Describing the transportation services it will offer to its pupils, and
- How it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income.

(a) The plan shall be adopted by the local educational agency’s governing board on or before April 1, 2023, and updated by April 1 each year thereafter. The plan shall include the following components:

(1) A description of the local educational agency’s transportation services that would be accessible to pupils with disabilities and homeless children and youth, as defined pursuant to the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et seq.).

(2) A description of how unduplicated pupils, as defined in subdivision (b) of Section 42238.02, would be able to access available home-to-school transportation at no cost to the pupils.

(b)(1) The plan shall be developed in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils, and other stakeholders.

(2) The plan shall be presented and adopted by the governing board of the local educational agency in an open meeting with the opportunity for in-person and remote public comment.

(c) The plan may provide for the local educational agency to partner with a municipally owned transit system to provide service pursuant to this section to middle school and high school pupils.

(d) Nothing in a local educational agency’s plan shall preclude a local educational agency from providing no-cost transit passes to pupils.

(e) For purposes of this section, “local educational agency” means a school district or a county office of education.

General Information

A description of the LEA, its schools, and its students in grades transitional kindergarten–12, as applicable to the LEA.

The Marcum-Illinois Union Elementary School District, established in 1926, serves approximately 180 students in Transitional Kindergarten through eighth grades, as well as 3 and 4-year olds in our state preschool. The district encompasses 60.2 square miles in Sutter County. Surrounding towns include Rio Oso, Yuba City, Robbins, Pleasant Grove, Sacramento, and Plumas Lake. Most students, 57%, attend on inter-district transfers because of the district’s core values, academic success, and connection to the community. Among the student population, 35% are on the free and reduced lunch program, 8% are English Learners, 12% are students with disabilities, and we have no homeless students or foster youth.

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.
2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.
3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

Transportation Services Offered to Students

The district offers daily morning and afternoon no-cost home-to-school transportation services to students living within the boundaries of the Marcum-Illinois Union Elementary School District when pick-up/drop-off can be done safely and in accordance with Board policy, California Education Code, and California Vehicle Code. If a pick-up/drop-off location is not safe or permitted by law, a central location will be offered. Our one bus transports approximately 35 students (20%) of our students. The morning route takes approximately 90 minutes and the afternoon route takes approximately 2 hours. We have no students walking to school. Since a majority of our students live outside the district, their transportation is provided by a parent/guardian.

1. Prioritizing Services

The district currently provides no-cost transportation to all students however if there is more demand than space available, the district will take the following into consideration when prioritizing bus riders:

- Students who are in transitional kindergarten, kindergarten, and students in grades 1-6
- Pupils who are low income, homeless, foster youth, English learners, or are students with disabilities.

2. Services for Special Populations

- Homeless children and youth
 - No-cost transportation services are provided in accordance with the federal McKinney-Vento Homeless Assistance Act (42 U.S.C. Sec. 11301 et seq.) and Board Policy.
- Student with Disabilities
 - The district shall provide no-cost home-to-school transportation and additional transportation services as needed for students with disabilities as specified in their individualized education programs or Section 504 accommodation plan in accordance with Board Policy (Education Code 41850; 20 USC 1400-1482; 34 CFR 104.4).

3. Services for Unduplicated Pupils

- Unduplicated Pupils
 - Students who are English learners, foster youth, or eligible for a free or reduced price meal shall have priority for transportation services at no cost to the pupils.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

Plan Development

This plan was developed in consultation with staff (classified, certificated, administrative), parents, pupils, and other educational partners through meetings and surveys in January and February 2024 . There are no regional local transit authorities operating within the Marcum-Illinois Union Elementary School District. However, consultation with the Yuba Sutter Transit Authority and Feather River Air Quality Management occurred in November 2023. The plan was available on the district's website one-week prior to the board meeting for additional educational partner input.

Presentation and Adoption

The plan was presented to the governing board in an open meeting with the opportunity for in-person and remote public comment on March 13, 2024.

Board Approval Date: March 13, 2024



Certified Public Accountant

200 Gateway Drive, #370
Lincoln, CA 95648

☎ : (916) 434-1425

✉ : michelle@mhansoncpa.com

February 12, 2024

Board of Trustees and
Maggie Irby, Superintendent
Marcum Illinois Union Elementary School District
2452 El Centro Boulevard
East Nicolaus, CA 95659

I am pleased to confirm my understanding of the services I am to provide for Marcum Illinois Union Elementary School District for the year ended June 30, 2024.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements of Marcum Illinois Union Elementary School District as of and for the year ended June 30, 2024. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Marcum Illinois Union Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Marcum Illinois Union Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison information for General Fund and Major Special Revenue Funds
- Schedule of District's Proportional Share of the Net Pension Liability
- Schedule of District's Pension Contributions

I have also been engaged to report on supplementary information other than RSI that accompanies Marcum Illinois Union Elementary School District's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements.

- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Charter Schools

Board of Trustees and
Maggie Irby, Superintendent
February 12, 2024
Page Two

- Schedule of Financial Trends and Analysis
 - Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
 - Combining Non-Major Fund Statements (if applicable)
 - Schedules of Expenditures of Federal Awards (if applicable*)
- * A Federal Single Audit under Uniform Guidance is applicable in any year a district expends more than \$750,000 in Federal funds.

In connection with my audit of the basic financial statements, I will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

- District Organization Structure

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes my opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)*.
- Compliance with the types of compliance with State laws and regulations described in the *2023-2024 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit*

I will conduct my audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996, and the provisions of the Uniform Guidance*; and the provisions of the California Education Audit Appeals Panel's *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of accounting records, a determination of major programs in accordance with Uniform Guidance*, and other procedures I consider necessary to enable me to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

Board of Trustees and
Maggie Irby, Superintendent
February 12, 2024
Page Three

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. I will include such matters in the reports required for a Single Audit*. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

I have identified the following significant risk(s) of material misstatement as part of my audit planning**:

- Improper revenue recognition
- Lease accounting and disclosure (GASB 87)
- Subscription-Based Information Technology Agreements (SBITA) accounting and disclosure (GASB 96)
- Pension liability and disclosure
- Capital asset valuation, existence, and disclosure

***Note: Planning has not concluded, and modifications may be made as the audit progresses. The items above are based on my experience and current understanding*

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

My audit of the financial statements does not relieve you or your responsibilities.

Board of Trustees and
Maggie Irby, Superintendent
February 12, 2024
Page Four

Audit Procedures - Internal Control

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance*, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to the Uniform Guidance*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Marcum Illinois Union Elementary School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance* requires that I also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. My procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Marcum Illinois Union Elementary School District's major programs. For federal programs that are included in the Compliance Supplement, my compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Marcum Illinois Union Elementary School District's compliance with requirements applicable to each of its major programs in my report on compliance issued pursuant to the Uniform Guidance*.

Other Services

I will also assist in preparing the financial statements, including modified accrual to accrual conversion entries and related notes, supplementary information including the schedule of expenditures of federal awards*, and data collection form* of Marcum Illinois Union Elementary School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance* based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Board of Trustees and
Maggie Irby, Superintendent
February 12, 2024
Page Five

I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements including modified accrual to accrual conversion entries and related notes, supplementary information including the schedule of expenditures of federal awards*, and data collection form*, services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, including modified accrual to accrual conversion entries and related notes, supplementary information including the schedule of expenditures of federal awards*, and data collection form*, and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements, including modified accrual to accrual conversion entries and related notes, supplementary information including the schedule of expenditures of federal awards*, and data collection form*, and that you have reviewed and approved the financial statements, including modified accrual to accrual conversion entries and related notes, supplementary information including the schedule of expenditures of federal awards*, and data collection form* prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit*

My audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance*; (3) additional information that I may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and

in the aggregate, to the financial statements of each opinion unit taken as a whole.

Board of Trustees and
Maggie Irby, Superintendent
February 12, 2024
Page Six

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that I report. Additionally, as required by the Uniform Guidance*, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for my review during my scheduled audit fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance*. You agree to include my report on the schedule of expenditures of federal awards in any document that contains, and indicates that I have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards and data collection form in accordance with the Uniform Guidance*; (2) you believe the schedule of expenditures of federal awards* and data collection form*, including its form and content, is stated fairly in accordance with the Uniform Guidance*; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards* and data collection form*.

You are also responsible for the preparation of the other supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Board of Trustees and
Maggie Irby, Superintendent
February 12, 2024
Page Seven

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by me for testing.

At the conclusion of the engagement, I will complete the appropriate sections of the data collection form* that summarizes my audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the data collection form to the federal audit clearinghouse*. I will coordinate with you the electronic submission and certification. The data collection form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period*.

In accordance with *California Education Code* Section 41020, audit reports will be filed with Marcum Illinois Union Elementary School District, County Superintendent of Schools, the State Department of Education, and the State Controller's Office by December 15 following the close of the fiscal year; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Michelle Hanson, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Marcum Illinois Union Elementary School District, County Superintendent of Schools, the State Department of Education, and the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Michelle Hanson, CPA. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Marcum Illinois Union Elementary School District, County Superintendent of Schools, the State Department of Education, and the State Controller's office. If I am aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Michelle Hanson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. I expect to begin my audit as soon as possible and to issue my reports no later than December 15, 2024. My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$14,500 for the year ended June 30, 2024. My fees for these services will be at my standard billing rates for local educational agencies (LEA) audits plus direct out of pocket expenses. My invoices for these fees will be rendered as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, I will keep you informed of any problems I encounter, and my fees will be adjusted accordingly.

It is agreed Marcum Illinois Union Elementary School District will withhold ten (10) percent of the audit fee until the State Controller certifies the report conforms to the reporting provisions of the Education Audit Appeals Panel's Audit Guide. In accordance with *California Education Code* Section 14505, it is further agreed the Marcum Illinois Union Elementary School District will withhold fifty (50) percent of the audit fee in any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Education Audit Appeals Panel's Audit Guide.

Board of Trustees and
Maggie Irby, Superintendent
February 12, 2024
Page Eight

The State Controller of California has required that all LEAs and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits pursuant to *California Education Code* Section 41020.5. It is further agreed either Marcum Illinois Union Elementary School District or the auditor may withdraw from a multi-year agreement by notifying the other party by February 1 of the year to be audited.

Reporting

I will issue written reports upon completion of my Single Audit*. My reports will be addressed to management and the governing board of Marcum Illinois Union Elementary School District. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit.

Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report* on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance*. Both reports will state that the report is not suitable for any other purpose.

I appreciate the opportunity to be of service to Marcum Illinois Union Elementary School District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign below, and return a scanned copy to me.

Very truly yours,



Michelle M. Hanson
Certified Public Accountant

This letter correctly sets forth the understanding of Marcum Illinois Union Elementary School District

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

**REQUEST FOR ALLOWANCE OF ATTENDANCE
DUE TO EMERGENCY CONDITIONS**

Form J-13A

(Revised December 2017)

California Department of Education

School Fiscal Services Division

Website: <https://www.cde.ca.gov/fg/>

Telephone: 916-324-4541

Email: attendanceaccounting@cde.ca.gov

Why file:

The Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A is used to obtain approval of attendance and instructional time credit under one or more of the following conditions:

- When one or more schools were closed because of conditions described in *Education Code (EC) Section 41422*.
- When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC Section 46392* and *California Code of Regulations (CCR)*, Title 5, Section 428.
- When attendance records have been lost or destroyed as described in *EC Section 46391*.

The California Department of Education's (CDE) approval of the J-13A, combined with other attendance records, serve to document the local educational agency's (LEA) compliance with instructional time laws and provide authority to maintain school for less than the required instructional days and minutes without incurring a fiscal penalty to the LEA's Local Control Funding Formula (LCFF) funding.

How to file:

The Form J-13A is available at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp>. Also available on the J-13A Web page are FAQs and supplemental pages for sections B and C in Excel format. All affidavits must have original signatures.

Charter schools must file separately from the authorizing school district or county office of education (COE).

The LEA governing board must approve each request by completing Section E, Affidavit of School District, County Office of Education, or Charter School Governing Board Members. Once the majority of the governing board members have approved the request, the LEA should keep a copy of the request and then submit the original to the county superintendent who must approve the request before it can be submitted to the State Superintendent of Public Instruction, CDE. Charter schools must submit the request to their authorizing LEA for approval, who will then forward to the county superintendent for approval.

The following summarizes the J-13A submittal and CDE review process:

- The county superintendent executes the Affidavit of County Superintendent of Schools, certifying the approval.
- The COE should keep a copy of the request and mail the original request to the listed CDE address.
- Once CDE has received the Form J-13A, the request will go through a review process. If the request is approved, CDE will e-mail the approval letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the approval letter. If the request is denied, CDE will e-mail the denial letter and a copy of the request to all contacts listed on the form. CDE will also mail a hardcopy of the denial letter.

Where to file:

Mail the entire original Form J-13A to:
 School Fiscal Services Division
 California Department of Education
 1430 N Street, Suite 3800
 Sacramento, CA 95814

General Instructions:

- Multiple emergency events and schools may be included on one Form J-13A. Be sure to include specific detailed information and supporting documents for each event and school.
- If the emergency event resulted in a closure and material decrease, complete sections B and C.
- Supplemental pages for sections B and C are available in Excel format for a request that requires more lines than allocated on Form J-13A.
- Attach supporting documentation. Redact any personally identifiable information. Examples of required supporting documentation:
 - Declaration of a State of Emergency
 - News articles
 - E-mails
 - Invoices

- A local safety officer letter for any incident involving police activity, threats, cyber threats, etc.
- A county public health officer letter for any incident involving epidemic-type illness. The letter is to specify that the illness was an epidemic or that there was an increase in the number of cases of a disease above what is normally expected of the population in that area.

SECTION A: REQUEST INFORMATION

Refer to the California School Directory at <https://www.cde.ca.gov/schooldirectory/> for information needed to complete this section.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

- LEA Name – Enter the name of the school district, COE, or charter school submitting the Form J-13A.
- County Code – Enter the two-digit county code associated with this entity.
- District Code – Enter the five-digit district code associated with this entity.
- Charter Number – If this request is for a charter school, enter the charter number associated with this entity.
- LEA Superintendent or Administrator Name – Enter the name of the superintendent or administrator associated with this entity.
- Fiscal Year – Enter the fiscal year of the requested emergency closure, material decrease and/or lost or destroyed attendance records.
- Address – Enter the LEA’s full address including:
 - Number and street
 - County name
 - City
 - State
 - Zip code
- Contact Information – Enter a contact person for this request. Include the following:
 - Name
 - Title
 - Phone number
 - E-mail address

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST

Select the LEA type associated with the request and, for a school district or COE request, if all or select school sites are included in the request. Only one LEA type may be selected.

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST

Read each condition carefully and select one or more that apply to this request. In addition, indicate if the request is associated with a Declaration of a State of Emergency by the Governor of California.

SECTION B: SCHOOL CLOSURE

This section is used for closures pursuant to *EC* Section 41422. If the request does not include any school closures, select the “Not Applicable” box on the top right corner and proceed to Section C.

PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the school closure.

PART II: SCHOOL INFORMATION

The fields below correspond to the columns on Form J-13A.

- A. School Name – Enter the school name of each school closed on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.
- B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.
- C. Site Type – Enter the site type associated with the school listed in Column A. This site information is need for CDE to determine the specific instructional time requirements for the listed school. Choose one of the following site type options:
 - Charter School
 - Community Day
 - Continuation School
 - County Community
 - Juvenile Court School

- Opportunity School
- Special Education
- Traditional

- D. Days in School Calendar – Provide the number of days in the school calendar. Attach a copy of the school calendar to the request. If the request includes multiple schools, attach a copy of each different school calendar and clearly identify which schools follow each calendar. If all schools have the same school calendar, note “all schools” at the top of the calendar.
- E. Emergency Days Built In – Provide the number of additional days the school has built in to the school calendar to use as make-up days for emergency closures.
- F. Built In Emergency Days Used – Provide the number of built in emergency days the school has used so far in the school year.
- G. Date(s) of Emergency Closure – Enter the date(s) closed for the emergency in the current request.
- H. Closure Dates Requested – Of the dates provided in Column G, enter the dates the school will not be able to make-up, and is requesting as part of the Form J-13A.
- I. Total Number of Days Requested – Enter the total number of days for the dates requested in Column H.

Applicable” box on the top right corner and proceed to Section D.

If the attendance of an LEA or a school is less than or equal to 90 percent of "normal" attendance for a reasonable time during or after an emergency event, the LEA may assume that a case exists for claiming emergency attendance credit for the "material decrease" of attendance. According to CCR, Title 5, Section 428, “normal” attendance is the average daily attendance (ADA) for the month of either October or May of the same school year. If the emergency occurred between July and September of the current year, the LEA must wait to submit the request until after October ADA of the current year can be calculated. The October or May ADA is used as a proxy for a normal day of attendance for the emergency day. However, if an emergency occurs in October or May, the LEA may request to use a different month as a proxy for a normal day of attendance for the emergency day.

Pursuant to EC Section 46392, the 90 percent threshold may be waived when the Governor has declared a “State of Emergency.” A copy of the Governor’s declaration should be included in the submittal. Any reduction of attendance in a necessary small school (NSS), even if less than 10 percent, may be considered material.

Attendance must be provided at the school site level. Approval of a districtwide material decrease is contingent upon the inclusion of all district sites, and a districtwide percentage of 90 percent or less on each emergency day. For non-districtwide emergencies, each school must meet the 90 percent threshold on each emergency day for approval of attendance credit.

PART III: CLOSURE HISTORY

In this section, provide the closure history for the current and five prior fiscal years for all schools included in the request, regardless if a J-13A request was submitted. For example, if a school had multiple closures in one year, group the closures by fiscal year and nature.

School Name	School Code	Fiscal Year	Closure Dates	Nature	Weather Related Yes/No
School #1	0123456	2016-17	12/5, 2/10	Flooding	Yes
School #1	0123456	2016-17	4/17-4/18	Power Outage	No
School #1	0123456	2015-16	12/15-12/6	Road Closures	Yes

PART I: NATURE OF EMERGENCY

Use this field to describe in detail the nature of the emergency(s) that caused the material decrease in attendance. Provide a detailed explanation for any gap in between emergencies. Request should be accompanied by supporting documents, if applicable.

PART II: MATERIAL DECREASE CALCULATION

The information provided in Parts II and III will be used to determine if the loss of attendance meets the 90 percent threshold for attendance credit approval (except when the governor declares a state of emergency or in the case of a NSS site), and to calculate the estimated attendance credit

SECTION C: MATERIAL DECREASE

This section is used to claim attendance for material decreases pursuant to EC Section 46392. If the request does not include any credits for a material decrease in attendance, select the “Not

amount. The fields below correspond to the columns on Form J-13A.

A. School Name – Enter the school name of each school requesting attendance credit on a separate line. Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than 10 lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.

B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code

C. “Normal” Attendance – Provide the ADA for the school month of October or May of the same school year.

A school month is 20 days, or four weeks of five days each, including legal holidays but excluding weekend makeup classes (EC Section 37201). The school calendar begins on the first Monday of the week that includes July 1 or the Monday of the first week of school. As a result, school months can be split between September and October; October and November; April and May; May and June. Therefore, the CDE advises LEAs to use the school month that has the most school days in either October or May.

D. Dates Used for Determining "Normal" Attendance – Enter the date range of the school month used to provide the ADA in Column C.

E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**

F. Actual Attendance – Provide the actual attendance for the school site on the date of emergency listed in Column E.

G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with EC Section 46392, the school may qualify for an attendance

adjustment when the Actual Attendance (Column F) divided by the “Normal” Attendance (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.

H. Net Increase of Apportionment Days (C-F) – Calculated field. The Actual Attendance (Column F) is subtracted from the “Normal” Attendance (Column C) to determine the Net Increase of Apportionment Days (Column H). When attendance on the date of emergency is greater than the “normal” attendance, this field will yield zero and should be removed from the material decrease calculation table.

If the request is approved, CDE’s approval letter will include the total net increase of apportionment days, which may differ from the amount shown. The LEA will then divide this number by the days in the applicable P-1, P-2, or Annual reporting period to determine the ADA increase.

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS

Continuation education is an hourly program, therefore the attendance must be provided in hours for continuation schools. Three hours equals one apportionment day. The fields below correspond to the columns on Form J-13A.

A. School Name – Enter the school name of each continuation school requesting attendance credit on a separate line. Use the supplemental Excel file at <https://www.cde.ca.gov/fg/aa/pa/j13a.asp> if more than five lines are needed for this request and select the “Supplemental Page(s) Attached” box on the top right corner.

B. School Code – Enter the seven-digit school code associated with the school listed in Column A. Use the California School Directory at <https://www.cde.ca.gov/schooldirectory/> to locate the school code.

- C. "Normal" Attendance Hours – Provide the attendance hours for the continuation school on the same day of the week prior to, or the week following the emergency.

Example: If the emergency day is on a Tuesday, provide the attendance hours on the Tuesday of the week prior to or following the emergency.

- D. Date Used for Determining "Normal" Attendance – Enter the date of the school day used to provide the attendance hours in Column C.
- E. Date of Emergency – Enter the date of the emergency. **If the emergency lasted for more than one day, use a separate line for each date.**
- F. Actual Attendance Hours – Provide the actual attendance hours for the continuation school on the date of emergency.
- G. Qualifier: 90 Percent or Less (F/C) – Calculated field. If the nature of emergency is consistent with *EC* Section 46392, the school may qualify for an attendance adjustment when the Actual Attendance Hours (Column F) divided by the "Normal" Attendance Hours (Column C) yields a percentage of 90 percent or less. Exclude any emergency day that yields a percentage of more than 90 percent except when the governor declares a state of emergency or in a case of a NSS site.
- H. Net Increase of Hours (C-F) – Calculated field. The Actual Attendance Hours (Column F) is subtracted from the "Normal" Attendance Hours (Column C) to determine the Net Increase of Hours (Column H). When attendance on the date of emergency is greater than the "normal" attendance, this field will yield zero and should be removed from the material decrease calculation table.

If the request is approved, the approval letter will include the total net increase of hours for all continuation schools on the form, which may differ from the amount shown. The LEA will then convert the hours to apportionment days and divide this number by the days in the applicable P-1,

P-2, or Annual reporting period to determine the ADA increase.

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

If this request does not include any lost or destroyed attendance records, select the "Not Applicable" box on the top right corner and proceed to Section E.

PART I: PERIOD OF REQUEST

Enter the dates of the records that were lost or destroyed.

PART II: CIRCUMSTANCES

Provide a detailed explanation on the emergency condition(s) and the extent of the lost or destroyed records.

PART III: PROPOSAL

Provide a detailed proposal or estimation in the allotted space.

SECTION E: AFFIDAVIT

A completed affidavit is required before submitting the entire Form J-13A request to CDE.

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS

- Enter the name of the school district, COE, or charter school.
- Enter the names of the all the board members.
- At least a majority of the board members must sign this affidavit.
- The governing board signatures must be witnessed. The witness person must complete the following fields:
 - Witnessed date
 - Name
 - Signature
 - Title
 - County name

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER

Only complete for a charter school request. Once the governing board members and witness fields have been completed, this request will be submitted to the charter school's authorizer for approval. An authorizer for a charter school may be

a school district, COE or State Board of Education.
If approved, the superintendent of the charter school's authorizer will complete the following fields:

- Name
- Signature
- Authorizing LEA Name

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

All requests must go to the COE for approval. If approved, the COE will complete Part III of the affidavit. The county superintendent's signature must be witnessed.

- Name of the County Superintendent of Schools (or designee)
- Signature of the County Superintendent of Schools (or designee)
- Witnessed date
- Witness name
- Witness signature
- Witness title
- County name
- Contact person/individual responsible for completing the county affidavit.
Include the contact person's name, title, phone number and e-mail address.

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K–12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME:		COUNTY CODE:	DISTRICT CODE:	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME:				FISCAL YEAR:
ADDRESS:			COUNTY NAME:	
CITY:		STATE:	ZIP CODE:	
CONTACT NAME:	TITLE:	PHONE:	E-MAIL:	

PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):

<input type="checkbox"/> SCHOOL DISTRICT Choose one of the following: <input type="checkbox"/> All district school sites <input type="checkbox"/> Select district school sites	<input type="checkbox"/> COUNTY OFFICE OF EDUCATION (COE) Choose one of the following: <input type="checkbox"/> All COE school sites <input type="checkbox"/> Select COE school sites	<input type="checkbox"/> CHARTER SCHOOL
--	---	--

PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:

<input type="checkbox"/> SCHOOL CLOSURE: When one or more schools were closed because of conditions described in <i>EC</i> Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per <i>EC</i> Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to <i>EC</i> Section 46200, et seq. <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> MATERIAL DECREASE: When one or more schools were kept open but experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to <i>EC</i> Section 46392 and <i>CCR</i> , Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of <i>EC</i> Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency. <input type="checkbox"/> There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.
<input type="checkbox"/> LOST OR DESTROYED ATTENDANCE RECORDS: When attendance records have been lost or destroyed as described in <i>EC</i> Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to <i>EC</i> Section 46391: <i>"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."</i>

CALIFORNIA DEPARTMENT OF EDUCATION
 REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
 FORM J-13A, REVISED DECEMBER 2017

SECTION C: MATERIAL DECREASE

Not Applicable (Proceed to Section D)

PART I: NATURE OF EMERGENCY (Describe in detail.)

Supplemental Page(s) Attached

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
			-				
		Total:					

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
		Total:					

*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS

Not Applicable (Proceed to Section E)

PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with _____ up to and including _____.

PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)

PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

CALIFORNIA DEPARTMENT OF EDUCATION
REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS
FORM J-13A, REVISED DECEMBER 2017

SECTION E: AFFIDAVIT

PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of _____, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

At least a majority of the members of the governing board shall execute this affidavit.

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ Title: _____ of _____ County, California
(Name) (Signature)

PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER (Only applicable to charter school requests)

Superintendent (or designee): _____ Authorizing LEA Name: _____
(Name) (Signature)

PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): _____
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this _____ day of _____, _____.

Witness: _____ Title: _____ of _____ County, California
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: _____ Title: _____ Phone: _____ E-mail: _____

Policy 3555: Nutrition Program Compliance

The Governing Board recognizes the district's responsibility to comply with state and federal nondiscrimination laws as they apply to the district's nutrition programs. The district shall not deny any individual the benefits or service of any nutrition program or discriminate on any basis prohibited by law.

Compliance Coordinator

The Board shall designate a compliance coordinator for nutrition programs, who may also be the compliance officer(s) specified in AR 1312.3 - Uniform Complaint Procedures, to ensure compliance with the laws governing the district's nutrition programs.

The responsibilities of the compliance coordinator include, but are not limited to:

1. Providing the name of the compliance coordinator, the Section 504 coordinator, and Title IX coordinator, if different from the compliance coordinator, to the California Department of Education (CDE) and other interested parties
2. Annually providing mandatory civil rights training to all frontline staff who interact with program applicants or participants and to those who supervise frontline staff

The subject matter of such training shall include, but not be limited to, collection and use of data, effective public notification systems, complaint procedures, compliance review techniques, resolution of noncompliance, requirements for reasonable accommodation of persons with disabilities, requirements for language assistance, conflict resolution, and customer service.

3. Establishing admission and enrollment procedures that do not restrict enrollment of students on the basis of race, ethnicity, national origin, or disability, including preventing staff from incorrectly denying applications and ensuring that such persons have equal access to all programs
4. Sending a public release announcing the availability of the child nutrition programs and/or changes in the programs to public media and to community and grassroots organizations that interact directly with eligible or potentially eligible participants
5. Communicating the program's nondiscrimination policy and applicable complaint procedures, as provided in the section "Notifications" below
6. Providing appropriate translation services when a significant number of persons in the surrounding population have limited English proficiency
7. Ensuring that every part of a facility is accessible to and usable by persons with disabilities and that participants with disabilities are not excluded from the benefits or services due to inaccessibility of facilities
8. Ensuring that special meals are made available to participants with disabilities who have a medical statement on file documenting that their disability restricts their diet
9. Implementing procedures to process and resolve civil rights complaints, including alleged discrimination on the basis of race, color, national origin, age, sex, sexual orientation, gender identity, or disability, and program-related complaints, including maintaining a complaint log, working with the appropriate person to resolve any complaint, and referring the complainant to the appropriate state or federal agency when necessary
10. Developing a method, which preferably uses self-identification or self-reporting, to collect racial and ethnic data for potentially eligible populations, applicants, and participants

Notifications

The compliance coordinator shall ensure that the U.S. Department of Agriculture's (USDA) "And Justice for All" civil rights poster, or a substitute poster approved by USDA's Food and Nutrition Service, is displayed in areas visible to the district's nutrition program participants, such as food service areas and school offices.

The compliance coordinator shall notify the public, all program applicants, participants, and potentially eligible persons of their rights and responsibilities and steps necessary to participate in the nutrition programs, including program requirements and program availability. Applicants, participants, and the public also shall be advised of their right to file a complaint, how to file a complaint, the complaint procedures, and that a complaint may be filed anonymously or by a third party.

In addition, the compliance coordinator shall ensure that all forms of communication available to the public regarding program availability shall contain, in a prominent location, the most current version of the nondiscrimination statement provided by USDA about the district's status as an equal opportunity provider and the address of the agency with responsibility to handle complaints made against the district.

Forms of communication requiring this nondiscrimination statement include, but are not limited to, web sites, public information releases, publications, and posters, but exclude items such as cups, buttons, magnets, menus, and pens that identify the program when the size or configuration makes it impractical. The nondiscrimination statement need not be included on every page of program information on the district's or school's web site, but the statement or a link to the statement shall be included on the home page of the program information.

A short version of the nondiscrimination statement, as provided by USDA, may be used on pamphlets, brochures, and flyers in the same print size as the rest of the text.

Complaints of Discrimination

A complaint alleging discrimination in the district's nutrition program(s) on the basis of race, color, national origin, sex, sexual orientation, gender identity, age, or disability shall, within 180 days of the alleged discriminatory act, be filed or referred to USDA at any of the following: (5 CCR 15582)

Mail: U.S. Department of Agriculture
Office of the Assistant Secretary for Civil Rights
1400 Independence Avenue, SW
Washington, D.C. 20250-9410
Phone: (866) 632-9992, (800) 877-8339 (Federal Relay Service - English, deaf, hard of hearing, or speech disabilities), (800) 845-6136 (Federal Relay Service - Spanish)
Fax: (833) 256-1665 or (202) 690-7442
Email: program.intake@usda.gov

Complaints of discrimination on any other basis shall be investigated by the district using the process identified in AR 1312.3 - Uniform Complaint Procedures.

Complaints Regarding Noncompliance with Program Requirements

Any complaint alleging that the district has not complied with program requirements pertaining to meal counting and claiming, reimbursable meals, eligibility of a child or adult, use of cafeteria funds and allowable expenses in relation to any child nutrition program specified in Education Code 49550-49564.5 shall be filed with or referred to CDE. (Education Code 49556; 5 CCR 15584)

Complaints against a program operator that is not an educational agency shall be filed with or referred to CDE. (5 CCR 15584)

Complaints of noncompliance with any other nutrition program requirements shall be submitted to and investigated by the district using the following procedures.

Complaints may be filed by a student or the student's duly authorized representative by phone, email, or letter. The

complaint shall be submitted within one year from the date of the alleged violation and shall include the following: (5 CCR 15581)

1. A statement that the district has violated a law or regulation relating to its child nutrition program
2. The facts on which the statement is based
3. The name of the district or the school against which the allegations are made
4. The complainant's contact information
5. The name of the student if alleging violations regarding a specific student

The district shall investigate and prepare a written report pursuant to 5 CCR 4631. (5 CCR 15583)

Unless extended by written agreement with the complainant, the district's compliance coordinator shall investigate the complaint and prepare a written report to be sent to the complainant within 60 days of the district's receipt of the complaint. (5 CCR 15583; 5 CCR 4631)

If the complainant is not satisfied with the findings in the district's report, the complainant may appeal the decision to CDE by filing a written appeal within 30 days of receiving the decision. (5 CCR 4632)

Marcum-Illinois Union School District



Marcum-Illinois School District

2023-2024 2nd INTERIM BUDGET REPORT

Maggie Irby
Superintendent/Principal

Marcum – Illinois Elementary School District

TABLE OF CONTENTS

2023-2024 2nd Interim Budget Report

- Second Interim Introduction Page 3
- General Fund Revenue Sources Pages 4-5
- General Fund Expenditures Pages 6-8
- Revenues vs. Expenditures Chart Page 9
- Other Funds Page 10
- Multi-Year Assumptions Page 11
- Multi-Year Projection Page 12
- CBEDS – ADA Trend Page 13
- Ending Fund Balance History Page 14

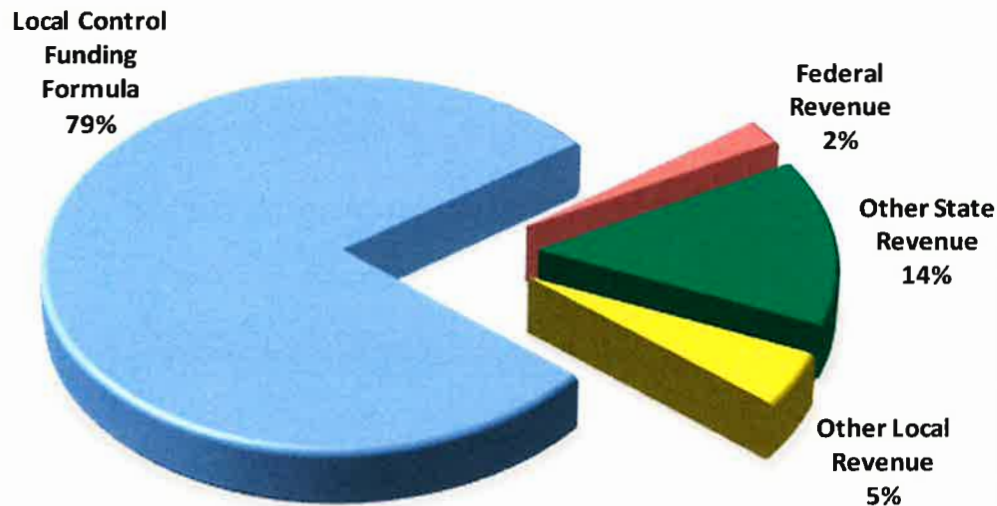
Marcum – Illinois Elementary School District
INTRODUCTION
2023-2024
2nd Interim Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The 2nd Interim Budget Report is presented by fund and major object account classification, reflecting the 2023-2024 *“Original Budget ”* and *“Board Approved Operating Budget”* (*First Interim Budget*) in columns A-B, the 2023-2024 *“Actuals to date”* in column C, and the 2nd Interim *“Projected Year Totals”* in column D. The final column reflects the percentage of variance between the **2023-2024 Board Approved Operating Budget** and the ***proposed 2023-2024 2nd Interim Budget***.
- This report contains information and estimates that reflect the information contained in the Governor's Proposed State Budget proposal.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2023-2024 2nd Interim Budget Report



As part of the LCFF, school districts, County Office of Educations, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2015, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The largest part of the revenue (79%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on the previous slide.

The district will continue to receive federal funds for specific purposes and must continue to follow federal regulations. Federal Revenues include Title I, Title II, Title IV, REAP, and the one-time Expanded Learning Opportunity ESSER III Grant federal funds.

Other state funds consist of Child Nutrition, After School ASES program, Mandated Costs, Lottery, Expanded Learning Opportunities Program, one-time Learning Recovery Emergency Block Grant and Arts & Music Block Grant, and other miscellaneous awards.

Local resources include Charter Oversight fees, Charter Lease agreement, Interest, Special Ed, and other Local grants.

REVENUE SOURCES

Local Control Funding Formula	\$2,314,070
Federal Revenue	65,445
Other State Revenue	422,497
Other Local Revenue	136,832
TOTAL DISTRICT REVENUE	<u>\$2,938,844</u>
Charter Oversight	247,936
Charter Lease	361,000
TOTAL REVENUE BUDGET	<u>\$3,547,780</u>

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2023-2024 2nd Interim Budget Report

LOCAL CONTROL FUNDING - \$2,314,070

Local Control Funding decreased by \$15,876 due to a decrease in funding in COE enrollment.

FEDERAL REVENUE - \$65,445

The increase of \$330 in Federal revenue is due to a change in Title I funding.

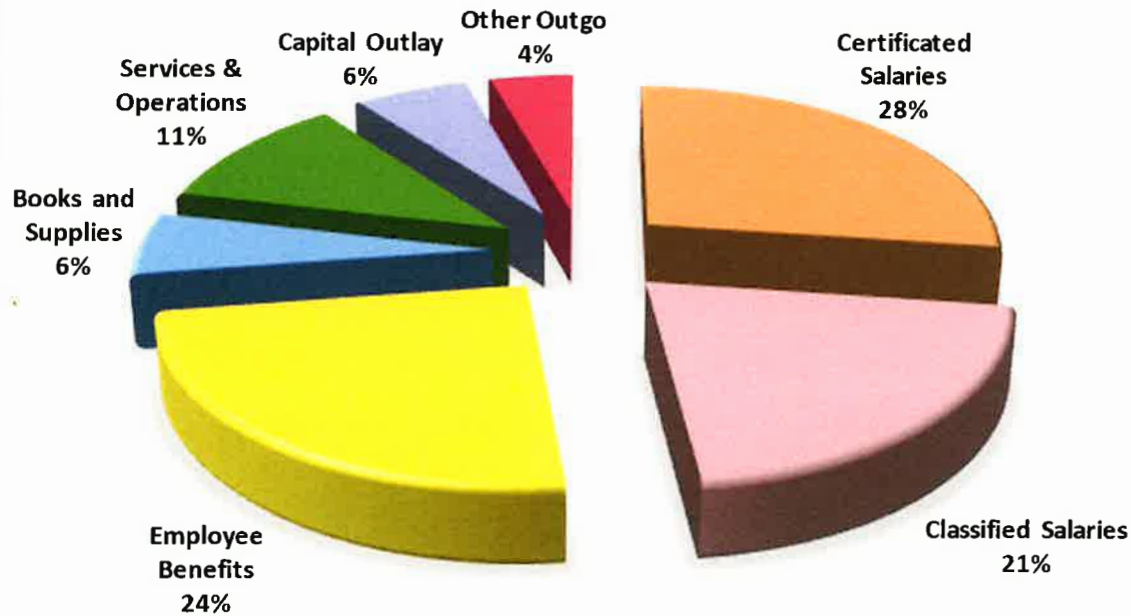
OTHER STATE REVENUE - \$422,497

The net decrease in other state revenue of \$41,841 between 1st Interim and 2nd Interim is due to the adjustment of prior year unrestricted and restricted lottery funds, the removal of the UPK budget due to funding being unearned revenue, and the addition of the CalSHAPE grant.

OTHER LOCAL REVENUE - \$745,768

The increase in local revenue of \$75,589 between 1st Interim and 2nd Interim is mainly an adjustment to budget to account for Interest revenue, ASES revenue, and Local Day Care revenue.

Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2023-2024 2nd Interim Budget Report



EXPENDITURES	
Certificated Salaries	\$874,194
Classified Salaries	679,527
Employee Benefits	786,251
Books and Supplies	193,713
Services & Operations	361,085
Capital Outlay	191,014
Other Outgo	140,099
Operational Budget	\$3,225,883
Transfers Out	-
TOTAL EXPENDITURES & TRANSFERS OUT	\$3,225,883

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2023-2024 2nd Interim Budget Report

CERTIFICATED SALARIES - \$874,194

Certificated salary projections are based on 10 certificated, non-management FTEs; 1.0 FTE Superintendent/Principal; 1.0 FTE Vice Principal, and other know staffing needs. The increase of \$4,581 between 1st Interim and 2nd Interim is directly related to increasing budget for extra duty and updates to contracts.

CLASSIFIED SALARIES - \$679,527

The decrease in classified salaries of \$14,615 between 1st Interim and 2nd interim is a direct result of decreasing the budget for unfilled vacant Aides' positions.

EMPLOYEE BENEFITS - \$786,251

The decrease in benefits of \$16,137 between 1st Interim and 2nd Interim is a direct result of the changes listed above in salaries.

BOOKS AND SUPPLIES - \$193,713

The increase in books and supplies of \$50,643 between 1st Interim and 2nd Interim is mainly an adjustment to budget to account for Arts, Music, and Instructional Materials Discretionary Block Grant. Additionally, a refrigerator was purchased with Kitchen and Infrastructure funds; additional supplies were budgeted for the After School Program, and the purchase of sports uniforms.

Marcum – Illinois Elementary School District
GENERAL FUND EXPENDITURES
2023-2024 2nd Interim Budget Report

SERVICES, OTHER OPERATING EXPENSES - \$361,085

The increase in services and other operating expenses of \$12,299 between 1st Interim and 2nd Interim is primarily due to increasing the budget to cover music lesson fees, and an increase in utilities cost.

CAPITAL OUTLAY - \$191,014

The increase in Capital Outlay expenditures of \$65,652 between 1st Interim and 2nd Interim is mainly due to budgeting for the CalSHAPE Ventilation Program to assess and maintain the HVAC system. Funds were also budgeted to maintain the school field.

OTHER OUTGOING - \$140,099

There was no change between First Interim and Second Interim.

INTERFUND TRANSFERS IN/OUT - \$0

There was no change between First Interim and Second Interim.

CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$124,941

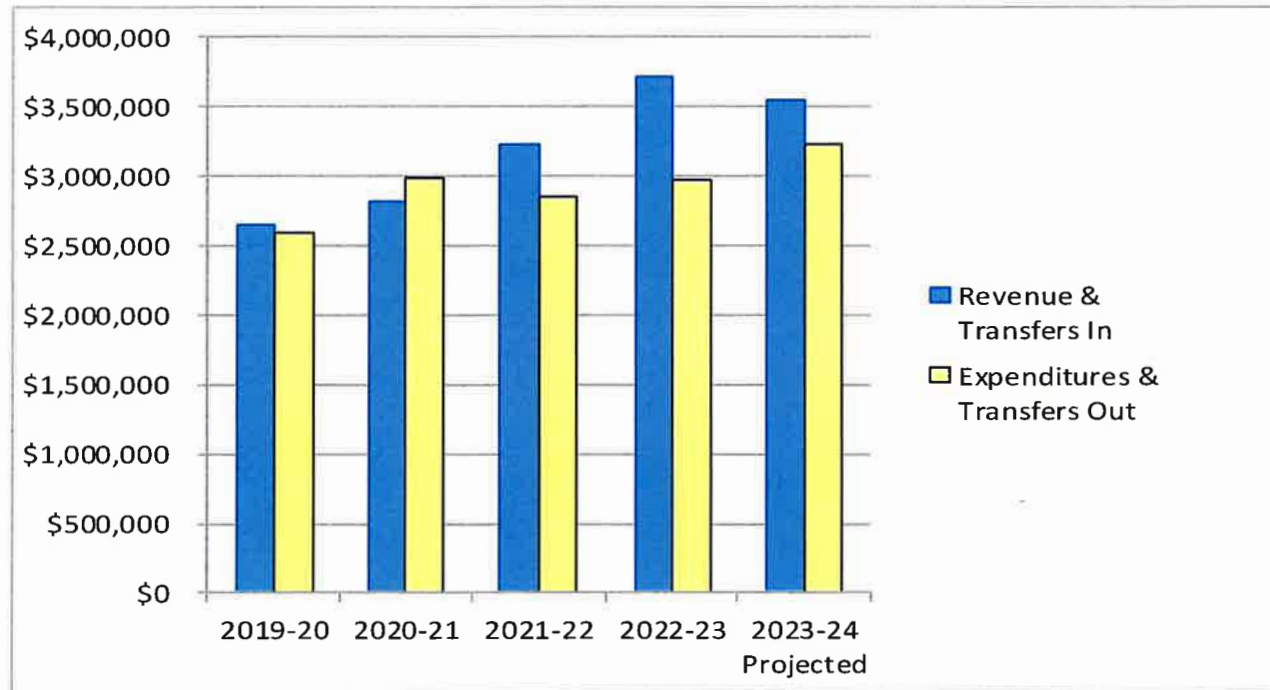
The decrease in contributions to restricted programs from unrestricted of \$28,259 between 1st Interim and 2nd Interim, is the net result of projected contribution needed in the after school program due to an increase in prior year State revenue.

Marcum – Illinois Elementary School District

REVENUES VS. EXPENDITURES

2023-2024 2nd Interim Budget Report

The projected 2023-2024 2nd Interim budget shows surplus of revenue over expenditures in the current year, as well as the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves in the current year and two subsequent years.



	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
Revenues & Tranfers In	2,657,895	2,816,467	3,234,527	3,720,051	3,547,780
Expenditures & Transfers Out	2,596,647	2,991,579	2,848,331	2,978,816	3,225,883
(DEFICIT)/SURPLUS	61,248	(175,111)	386,197	741,235	321,897

Marcum – Illinois Elementary School District
OTHER FUNDS
2023-2024 2nd Interim Budget Report

Student Body Fund – 2023-2024 ending fund balance is projected at \$18,578.

Child Development Fund – 2023-2024 ending fund balance is projected at \$6,912.

Cafeteria Fund – 2023-2024 ending fund balance is projected at \$55,946.

Capital Facilities Fund (Developer Fees) – 2023-2024 ending fund balance is projected at \$39,564.

Special Reserve Fund for Capital Outlay Projects – 2023-2024 ending fund balance is projected at \$22.



Marcum – Illinois Elementary School District MULIT-YEAR PROJECTION (MYP) ASSUMPTIONS 2023-2024 2nd Interim Budget Report

The MYP indicates that Marcum-Illinois Union School District will have a surplus in revenue over expenditures in the current year and in both subsequent years. LCFF revenue is projected to decrease in 24-25 due to the 3-PY average formula, but increase in 24-25 due to COLA. Federal revenue is projected to decrease from 23-24 to 24-25 due to the removal of one-time funds and prior year REAP funds budgeted in 23-24 being removed in 24-25. State revenue is projected to decrease in 24-25 due to the removal of the CalSHAPE grant and After School revenue. UPK funds budgeted in 24-25 will be removed in 25-26.

Expenditure adjustments are as follows:

- Object 1000 Increased 24-25 and 25-26 to record estimated cost of range and step increases.
- Object 2000 Increased 24-25 and 25-26 to record estimated cost of range and step increases. Unfilled Aides positions that were removed in 23-24 were re-budgeted in 24-25.
- Object 3000 PERS rates increased in 24-25 and 25-26 to 27.80% and 28.50%, respectively. STRS rates were kept flat at 19.10% in 24-25 & 25-26. Health and welfare benefits that were removed in 23-24 for unfilled positions were re-budgeted in 24-25.
- Object 4000 Removed one-time Arts, Music and Instructional materials expenditures in 24-25. Increased by California's projected (CPI) of 2.83% for 24-25 and 2.70% for 25-26.
- Object 5000 Remove one-time services from 24-25. Increased by California's projected (CPI) of 2.83% for 24-25 and 2.70% for 25-26.
- Object 6000 In 24-25, removed one-time capital expenditures that include kitchen equipment, fencing, and the CalSHAPE HVAC ventilation program which are projected to be completed in 23-24.
- Other Outgo Contributions to balance special education excess cost and after school program in 24-25 and 25-26.
- Transfers-Out No adjustments.
- Other Sources No adjustments.

2023-24 Second Interim Marcum-Illinois School District

Funded District & County Operated ADA:	8.22% COLA				Projected Increase/ (Decrease)	0.76% COLA			Projected Increase/ (Decrease)	2.73% COLA			
	PROJECTED 2023/24			Projected P-2 Total		PROJECTED 2024/25				Projected P-2 Total	PROJECTED 2025-26		
	176.44 Unrestricted	ADA Restricted				176.44 Unrestricted	ADA Restricted				176.44 Unrestricted	ADA Restricted	
REVENUES													
1) LCFF Revenue	2,314,070	0	2,314,070	-1.13%	2,288,011	0	2,288,011	2.06%	2,335,253	0	2,335,253		
2) Federal Revenue	0	65,445	65,445	-21.60%	0	51,311	51,311	0.00%	0	51,311	51,311		
3) Other State Resources	39,036	383,461	422,497	-9.58%	37,296	344,717	382,013	-23.47%	37,296	255,046	292,342		
4) Other Local Revenue	679,428	66,340	745,768	-0.18%	674,236	70,226	744,462	0.12%	674,236	71,136	745,372		
TOTAL REVENUES	3,032,534	515,246	3,547,780		2,999,543	466,254	3,465,797		3,046,785	377,493	3,424,278		
EXPENDITURES													
1) Certificated	818,578	55,616	874,194	2.27%	838,523	55,558	894,081	1.23%	887,099	17,958	905,057		
2) Classified	526,420	153,107	679,527	7.09%	555,113	172,589	727,702	0.40%	556,640	173,988	730,628		
3) Employee Benefits-Statutory	621,743	164,508	786,251	5.11%	654,160	172,254	826,414	1.05%	673,566	161,496	835,062		
4) Books & Supplies	119,130	74,583	193,713	-13.12%	122,501	45,802	168,303	0.84%	125,809	43,914	169,723		
5) Services, Other Operating	326,224	34,861	361,085	0.40%	331,384	31,154	362,538	2.70%	340,331	31,996	372,327		
6) Capital Outlay	83,740	107,274	191,014	-94.62%	0	10,283	10,283	2.70%	0	10,561	10,561		
7) Other Outgo	35,330	104,769	140,099	0.71%	36,249	104,848	141,097	0.69%	37,151	104,926	142,077		
10) Direct Support/Indirect	-2,851	2,851	0		-2,851	2,851	0		-2,851	2,851	0		
TOTAL EXPENDITURES	2,528,314	697,569	3,225,883		2,535,079	595,339	3,130,418		2,617,745	547,690	3,165,435		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	504,220	(182,323)	321,897		464,464	(129,085)	335,379		429,040	(170,197)	258,843		
OTHER FINANCING SOURCES													
1) Interfund Transfers													
a) Transfers In	0		0		0		0		0		0		
b) Transfers Out	0	0	0		0	0	0		0	0	0		
2) Other Sources/Uses													
a) Sources													
b) Uses/Long Term Debt					0				0		0		
c) 07-08 C/O flexibility							0				0		
3) Contrib to Restricted	(124,941)	124,941	0		(124,941)	124,941	0		(124,941)	124,941	0		
TOTAL OTHER SOURCES	(124,941)	124,941	0		(124,941)	124,941	0		(124,941)	124,941	0		
NET INCREASE (DECREASE) IN FUND BALANCE	379,279	(57,382)	321,897		339,523	(4,144)	335,379		304,099	(45,256)	258,843		
FUND BALANCE													
BEGINNING BALANCE	1,888,682	570,377	2,459,059		2,267,961	512,995	2,780,956		2,607,484	508,851	3,116,335		
ESTIMATED ENDING BALANCE	2,267,961	512,995	2,780,956		2,607,484	508,851	3,116,335		2,911,583	463,595	3,375,178		

State Requirement 5%

Reserve For Economic

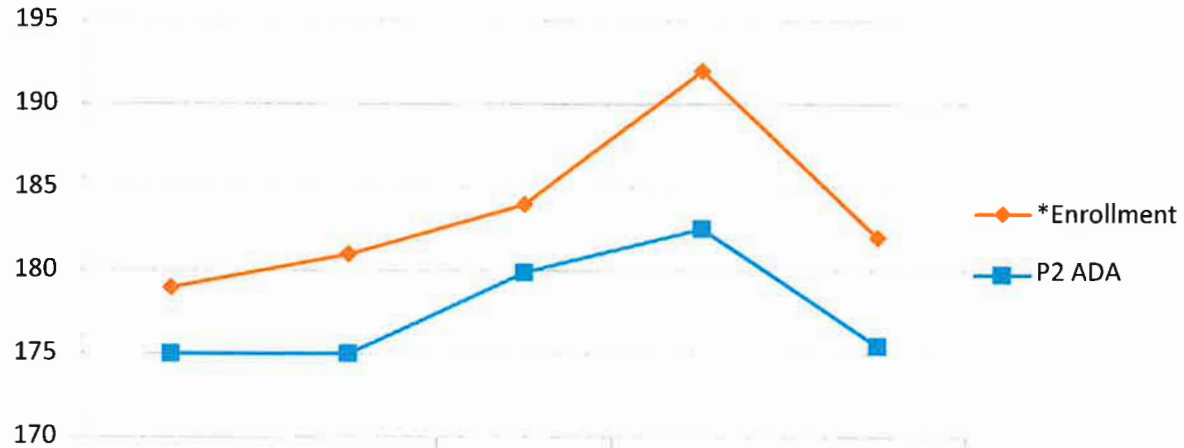
Uncertainties @ 20%

645,177

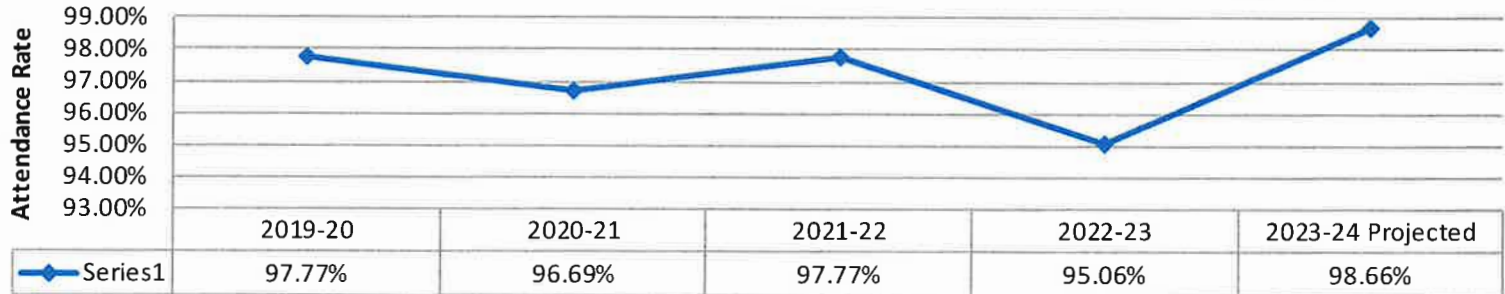
626,084

633,087

Marcum – Illinois Elementary School District CBEDS/ADA and Attendance Rate Trends 2023-2024 2nd Interim Report



	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
*Enrollment	179	181	184	192	182
P2 ADA	175.01	175.01	179.90	182.52	175.47



Attendance Rate Trend

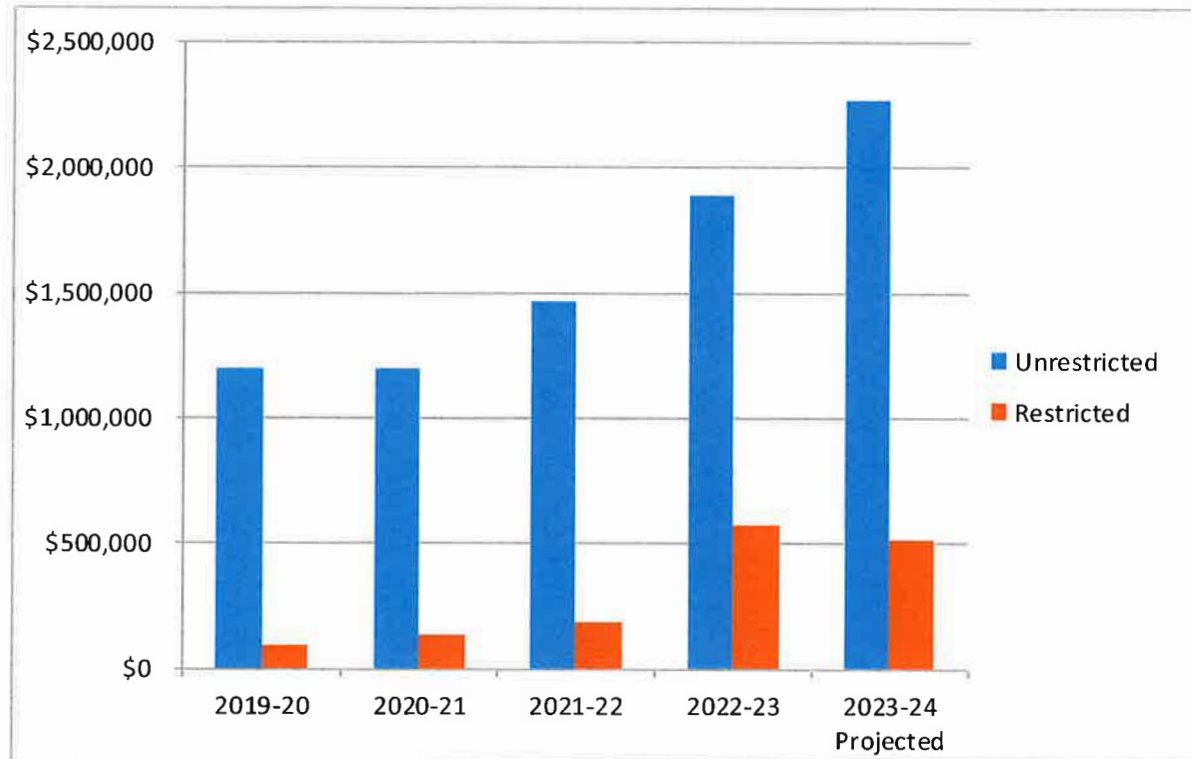


Marcum – Illinois Elementary School District

ENDING FUND BALANCE HISTORY

2023-2024 2nd Interim Budget Report

The estimated ending balance for the 2023-2024 year is \$2,780,956. Of this amount, \$645,177 (20%) has been designated for economic uncertainties, which is 15% more than required by the State of California.



	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
Total EFB	\$ 1,290,076	\$ 1,331,660	\$ 1,658,730	\$ 2,459,059	\$ 2,780,956

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 13, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Maggie Irby Telephone: (530) 656-2407
Title: Superintendent/Principal E-mail: Maggiel@sutter.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,324,992.00	2,329,946.00	1,057,306.76	2,314,070.00	(15,876.00)	-0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,363.00	40,914.00	26,153.31	39,036.00	(1,878.00)	-4.6%
4) Other Local Revenue		8600-8799	634,755.00	639,528.00	351,366.00	679,428.00	39,900.00	6.2%
5) TOTAL, REVENUES			2,994,110.00	3,010,388.00	1,434,826.07	3,032,534.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	869,380.00	844,007.00	473,201.57	818,578.00	25,429.00	3.0%
2) Classified Salaries		2000-2999	528,036.00	539,715.00	281,264.37	526,420.00	13,295.00	2.5%
3) Employee Benefits		3000-3999	664,116.00	641,700.00	349,298.17	621,743.00	19,957.00	3.1%
4) Books and Supplies		4000-4999	105,800.00	107,678.00	83,248.91	119,130.00	(11,452.00)	-10.6%
5) Services and Other Operating Expenditures		5000-5999	272,300.00	317,952.00	191,341.06	326,224.00	(8,272.00)	-2.6%
6) Capital Outlay		6000-6999	75,000.00	68,740.00	4,122.80	83,740.00	(15,000.00)	-21.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,330.00	35,330.00	17,665.19	35,330.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,529.00)	(2,326.00)	0.00	(2,851.00)	525.00	-22.6%
9) TOTAL, EXPENDITURES			2,547,433.00	2,552,796.00	1,400,142.07	2,528,314.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			446,677.00	457,592.00	34,684.00	504,220.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,488.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(136,577.00)	(153,200.00)	0.00	(124,941.00)	28,259.00	-18.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(148,065.00)	(153,200.00)	0.00	(124,941.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			298,612.00	304,392.00	34,684.00	379,279.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,888,681.93	1,888,682.00		1,888,682.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,888,681.93	1,888,682.00		1,888,682.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,888,681.93	1,888,682.00		1,888,682.00		
2) Ending Balance, June 30 (E + F1e)			2,187,293.93	2,193,074.00		2,267,961.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	248,355.00	247,936.00		247,936.00		
Charter Oversight	0000	9780	248,355.00					
Charter Oversight	0000	9780		247,936.00				
Charter Oversight	0000	9780				247,936.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	611,282.00	624,692.00		645,177.00		
Unassigned/Unappropriated Amount		9790	1,327,656.93	1,320,446.00		1,374,848.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,734,277.00	1,711,504.00	1,015,863.00	1,700,627.00	(10,877.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	540,453.00	571,877.00	285,939.00	569,241.00	(2,636.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	(3,303.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,256.00	4,220.00	0.00	4,220.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	200.00	210.00	121.17	210.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	436,149.00	443,410.00	0.00	443,410.00	0.00	0.0%
Unsecured Roll Taxes		8042	34,349.00	30,720.00	17,737.59	30,720.00	0.00	0.0%
Prior Years' Taxes		8043	755.00	1,690.00	0.00	1,690.00	0.00	0.0%
Supplemental Taxes		8044	170,300.00	124,510.00	0.00	124,510.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,041.00	13,320.00	0.00	13,320.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,941,780.00	2,901,461.00	1,316,357.76	2,887,948.00	(13,513.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(616,788.00)	(571,515.00)	(259,051.00)	(573,878.00)	(2,363.00)	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,324,992.00	2,329,946.00	1,057,306.76	2,314,070.00	(15,876.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	6,066.00	6,868.00	6,868.00	6,868.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	28,297.00	33,379.00	18,618.31	31,501.00	(1,878.00)	-5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	667.00	667.00	667.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,363.00	40,914.00	26,153.31	39,036.00	(1,878.00)	-4.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	360,000.00	360,000.00	180,500.00	361,000.00	1,000.00	0.3%
Interest		8660	12,100.00	12,100.00	26,462.40	51,000.00	38,900.00	321.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	248,355.00	247,936.00	126,894.00	247,936.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	14,300.00	19,492.00	17,509.60	19,492.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			634,755.00	639,528.00	351,366.00	679,428.00	39,900.00	6.2%
TOTAL, REVENUES			2,994,110.00	3,010,388.00	1,434,826.07	3,032,534.00	22,146.00	0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	658,635.00	636,411.00	349,993.45	602,311.00	34,100.00	5.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,186.00	178,037.00	105,616.20	186,718.00	(8,681.00)	-4.9%
Other Certificated Salaries		1900	29,559.00	29,559.00	17,591.92	29,549.00	10.00	0.0%
TOTAL, CERTIFICATED SALARIES			869,380.00	844,007.00	473,201.57	818,578.00	25,429.00	3.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	167,239.00	169,528.00	84,286.55	164,707.00	4,821.00	2.8%
Classified Support Salaries		2200	232,587.00	237,566.00	125,138.14	230,405.00	7,161.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	124,210.00	128,621.00	69,563.27	127,808.00	813.00	0.6%
Other Classified Salaries		2900	4,000.00	4,000.00	2,276.41	3,500.00	500.00	12.5%
TOTAL, CLASSIFIED SALARIES			528,036.00	539,715.00	281,264.37	526,420.00	13,295.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	149,664.00	142,568.00	80,172.72	138,118.00	4,450.00	3.1%
PERS		3201-3202	152,706.00	152,307.00	79,041.90	144,848.00	7,459.00	4.9%
OASDI/Medicare/Alternative		3301-3302	59,431.00	59,815.00	31,656.41	58,034.00	1,781.00	3.0%
Health and Welfare Benefits		3401-3402	193,138.00	186,129.00	102,372.91	180,821.00	5,308.00	2.9%
Unemployment Insurance		3501-3502	739.00	728.00	393.89	710.00	18.00	2.5%
Workers' Compensation		3601-3602	42,740.00	42,116.00	23,019.07	40,991.00	1,125.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	65,698.00	58,037.00	32,641.27	58,221.00	(184.00)	-0.3%
TOTAL, EMPLOYEE BENEFITS			664,116.00	641,700.00	349,298.17	621,743.00	19,957.00	3.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	12,543.00	12,542.65	12,543.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	3,059.00	3,058.85	3,059.00	0.00	0.0%
Materials and Supplies		4300	90,300.00	78,576.00	66,156.80	90,028.00	(11,452.00)	-14.6%
Noncapitalized Equipment		4400	13,500.00	13,500.00	1,490.61	13,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			105,800.00	107,678.00	83,248.91	119,130.00	(11,452.00)	-10.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	3,500.00	1,178.68	4,200.00	(700.00)	-20.0%
Dues and Memberships		5300	6,500.00	6,650.00	5,152.83	5,650.00	1,000.00	15.0%
Insurance		5400-5450	25,000.00	25,000.00	23,860.92	28,150.00	(3,150.00)	-12.6%
Operations and Housekeeping Services		5500	36,400.00	36,400.00	12,275.94	44,400.00	(8,000.00)	-22.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,000.00	42,000.00	18,118.50	42,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	130,150.00	175,652.00	122,100.18	177,424.00	(1,772.00)	-1.0%
Communications		5900	28,750.00	28,750.00	8,654.01	24,400.00	4,350.00	15.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			272,300.00	317,952.00	191,341.06	326,224.00	(8,272.00)	-2.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	5,000.00	5,000.00	0.00	70,000.00	(65,000.00)	-1,300.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	70,000.00	63,740.00	4,122.80	13,740.00	50,000.00	78.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	68,740.00	4,122.80	83,740.00	(15,000.00)	-21.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	13,244.00	13,244.00	6,594.30	12,873.00	371.00	2.8%
Other Debt Service - Principal		7439	22,086.00	22,086.00	11,070.89	22,457.00	(371.00)	-1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,330.00	35,330.00	17,665.19	35,330.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,529.00)	(2,326.00)	0.00	(2,851.00)	525.00	-22.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,529.00)	(2,326.00)	0.00	(2,851.00)	525.00	-22.6%
TOTAL, EXPENDITURES			2,547,433.00	2,552,796.00	1,400,142.07	2,528,314.00	24,482.00	1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	11,488.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,488.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(136,577.00)	(153,200.00)	0.00	(124,941.00)	28,259.00	-18.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(136,577.00)	(153,200.00)	0.00	(124,941.00)	28,259.00	-18.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(148,065.00)	(153,200.00)	0.00	(124,941.00)	28,259.00	-18.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,626.00	65,115.00	22,936.05	65,445.00	330.00	0.5%
3) Other State Revenue		8300-8599	283,444.00	423,424.00	36,989.33	383,461.00	(39,963.00)	-9.4%
4) Other Local Revenue		8600-8799	34,160.00	30,651.00	10,800.00	66,340.00	35,689.00	116.4%
5) TOTAL, REVENUES			355,230.00	519,190.00	70,725.38	515,246.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,889.00	25,606.00	14,802.63	55,616.00	(30,010.00)	-117.2%
2) Classified Salaries		2000-2999	160,324.00	154,427.00	91,449.59	153,107.00	1,320.00	0.9%
3) Employee Benefits		3000-3999	160,539.00	160,688.00	46,868.57	164,508.00	(3,820.00)	-2.4%
4) Books and Supplies		4000-4999	32,794.00	35,392.00	12,542.28	74,583.00	(39,191.00)	-110.7%
5) Services and Other Operating Expenditures		5000-5999	24,416.00	30,834.00	14,042.91	34,861.00	(4,027.00)	-13.1%
6) Capital Outlay		6000-6999	10,000.00	56,622.00	26,392.65	107,274.00	(50,652.00)	-89.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	90,000.00	104,769.00	37,108.00	104,769.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,529.00	2,326.00	0.00	2,851.00	(525.00)	-22.6%
9) TOTAL, EXPENDITURES			497,491.00	570,664.00	243,206.63	697,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,261.00)	(51,474.00)	(172,481.25)	(182,323.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	136,577.00	153,200.00	0.00	124,941.00	(28,259.00)	-18.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			136,577.00	153,200.00	0.00	124,941.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,684.00)	101,726.00	(172,481.25)	(57,382.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	570,377.28	570,377.00		570,377.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			570,377.28	570,377.00		570,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			570,377.28	570,377.00		570,377.00		
2) Ending Balance, June 30 (E + F1e)			564,693.28	672,103.00		512,995.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	564,693.28	672,103.00		512,995.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,370.00	12,523.00	6,969.56	12,854.00	331.00	2.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,676.00	2,013.00	0.00	2,012.00	(1.00)	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,580.00	40,579.00	13,466.49	40,579.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,626.00	65,115.00	22,936.05	65,445.00	330.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	11,376.00	16,506.00	3,668.38	15,562.00	(944.00)	-5.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	67,760.00	67,760.00	0.00	67,760.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	204,308.00	339,158.00	33,320.95	300,139.00	(39,019.00)	-11.5%
TOTAL, OTHER STATE REVENUE			283,444.00	423,424.00	36,989.33	383,461.00	(39,963.00)	-9.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	34,160.00	30,651.00	0.00	30,167.00	(484.00)	-1.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	10,800.00	36,173.00	36,173.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,160.00	30,651.00	10,800.00	66,340.00	35,689.00	116.4%
TOTAL, REVENUES			355,230.00	519,190.00	70,725.38	515,246.00	(3,944.00)	-0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,977.00	8,214.00	5,012.29	39,007.00	(30,793.00)	-374.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	8,912.00	17,392.00	9,790.34	16,609.00	783.00	4.5%
TOTAL, CERTIFICATED SALARIES			16,889.00	25,606.00	14,802.63	55,616.00	(30,010.00)	-117.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	160,324.00	154,427.00	91,449.59	153,107.00	1,320.00	0.9%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			160,324.00	154,427.00	91,449.59	153,107.00	1,320.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	75,318.00	76,779.00	2,660.18	82,561.00	(5,782.00)	-7.5%
PERS		3201-3202	35,160.00	36,916.00	17,722.27	31,554.00	5,362.00	14.5%
OASDI/Medicare/Alternative		3301-3302	12,967.00	12,876.00	7,510.42	13,485.00	(609.00)	-4.7%
Health and Welfare Benefits		3401-3402	23,739.00	20,348.00	11,454.89	23,058.00	(2,710.00)	-13.3%
Unemployment Insurance		3501-3502	101.00	96.00	55.37	112.00	(16.00)	-16.7%
Workers' Compensation		3601-3602	5,408.00	5,487.00	3,228.91	6,321.00	(834.00)	-15.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,846.00	8,186.00	4,236.53	7,417.00	769.00	9.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			160,539.00	160,688.00	46,868.57	164,508.00	(3,820.00)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,620.00	17,285.00	4,695.74	54,976.00	(37,691.00)	-218.1%
Noncapitalized Equipment		4400	17,174.00	18,107.00	7,846.54	19,607.00	(1,500.00)	-8.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			32,794.00	35,392.00	12,542.28	74,583.00	(39,191.00)	-110.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	416.00	5,313.00	4,966.92	5,468.00	(155.00)	-2.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,000.00	25,521.00	9,075.99	29,393.00	(3,872.00)	-15.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,416.00	30,834.00	14,042.91	34,861.00	(4,027.00)	-13.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	50,652.00	(50,652.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	46,622.00	26,392.65	46,622.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	56,622.00	26,392.65	107,274.00	(50,652.00)	-89.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,000.00	90,000.00	30,316.00	90,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	14,769.00	6,792.00	14,769.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			90,000.00	104,769.00	37,108.00	104,769.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,529.00	2,326.00	0.00	2,851.00	(525.00)	-22.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,529.00	2,326.00	0.00	2,851.00	(525.00)	-22.6%
TOTAL, EXPENDITURES			497,491.00	570,664.00	243,206.63	697,569.00	(126,905.00)	-22.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	136,577.00	153,200.00	0.00	124,941.00	(28,259.00)	-18.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			136,577.00	153,200.00	0.00	124,941.00	(28,259.00)	-18.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			136,577.00	153,200.00	0.00	124,941.00	28,259.00	18.4%

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,324,992.00	2,329,946.00	1,057,306.76	2,314,070.00	(15,876.00)	-0.7%
2) Federal Revenue		8100-8299	37,626.00	65,115.00	22,936.05	65,445.00	330.00	0.5%
3) Other State Revenue		8300-8599	317,807.00	464,338.00	63,142.64	422,497.00	(41,841.00)	-9.0%
4) Other Local Revenue		8600-8799	668,915.00	670,179.00	362,166.00	745,768.00	75,589.00	11.3%
5) TOTAL, REVENUES			3,349,340.00	3,529,578.00	1,505,551.45	3,547,780.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	886,269.00	869,613.00	488,004.20	874,194.00	(4,581.00)	-0.5%
2) Classified Salaries		2000-2999	688,360.00	694,142.00	372,713.96	679,527.00	14,615.00	2.1%
3) Employee Benefits		3000-3999	824,655.00	802,388.00	396,166.74	786,251.00	16,137.00	2.0%
4) Books and Supplies		4000-4999	138,594.00	143,070.00	95,791.19	193,713.00	(50,643.00)	-35.4%
5) Services and Other Operating Expenditures		5000-5999	296,716.00	348,786.00	205,383.97	361,085.00	(12,299.00)	-3.5%
6) Capital Outlay		6000-6999	85,000.00	125,362.00	30,515.45	191,014.00	(65,652.00)	-52.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	125,330.00	140,099.00	54,773.19	140,099.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,044,924.00	3,123,460.00	1,643,348.70	3,225,883.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			304,416.00	406,118.00	(137,797.25)	321,897.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,488.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,488.00)	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			292,928.00	406,118.00	(137,797.25)	321,897.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,459,059.21	2,459,059.00		2,459,059.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,459,059.21	2,459,059.00		2,459,059.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,459,059.21	2,459,059.00		2,459,059.00		
2) Ending Balance, June 30 (E + F1e)			2,751,987.21	2,865,177.00		2,780,956.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	564,693.28	672,103.00		512,995.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	248,355.00	247,936.00		247,936.00		
Charter Oversight	0000	9780	248,355.00					
Charter Oversight	0000	9780		247,936.00				
Charter Oversight	0000	9780				247,936.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	611,282.00	624,692.00		645,177.00		
Unassigned/Unappropriated Amount		9790	1,327,656.93	1,320,446.00		1,374,848.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,734,277.00	1,711,504.00	1,015,863.00	1,700,627.00	(10,877.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	540,453.00	571,877.00	285,939.00	569,241.00	(2,636.00)	-0.5%
State Aid - Prior Years		8019	0.00	0.00	(3,303.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	4,256.00	4,220.00	0.00	4,220.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	200.00	210.00	121.17	210.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	436,149.00	443,410.00	0.00	443,410.00	0.00	0.0%
Unsecured Roll Taxes		8042	34,349.00	30,720.00	17,737.59	30,720.00	0.00	0.0%
Prior Years' Taxes		8043	755.00	1,690.00	0.00	1,690.00	0.00	0.0%
Supplemental Taxes		8044	170,300.00	124,510.00	0.00	124,510.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,041.00	13,320.00	0.00	13,320.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,941,780.00	2,901,461.00	1,316,357.76	2,887,948.00	(13,513.00)	-0.5%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(616,788.00)	(571,515.00)	(259,051.00)	(573,878.00)	(2,363.00)	0.4%

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,324,992.00	2,329,946.00	1,057,306.76	2,314,070.00	(15,876.00)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,370.00	12,523.00	6,969.56	12,854.00	331.00	2.6%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,676.00	2,013.00	0.00	2,012.00	(1.00)	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	24,580.00	40,579.00	13,466.49	40,579.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			37,626.00	65,115.00	22,936.05	65,445.00	330.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,066.00	6,868.00	6,868.00	6,868.00	0.00	0.0%

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	39,673.00	49,885.00	22,286.69	47,063.00	(2,822.00)	-5.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	67,760.00	67,760.00	0.00	67,760.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	204,308.00	339,825.00	33,987.95	300,806.00	(39,019.00)	-11.5%
TOTAL, OTHER STATE REVENUE			317,807.00	464,338.00	63,142.64	422,497.00	(41,841.00)	-9.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	360,000.00	360,000.00	180,500.00	361,000.00	1,000.00	0.3%
Interest		8660	12,100.00	12,100.00	26,462.40	51,000.00	38,900.00	321.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	282,515.00	278,587.00	126,894.00	278,103.00	(484.00)	-0.2%

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	14,300.00	19,492.00	28,309.60	55,665.00	36,173.00	185.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			668,915.00	670,179.00	362,166.00	745,768.00	75,589.00	11.3%
TOTAL, REVENUES			3,349,340.00	3,529,578.00	1,505,551.45	3,547,780.00	18,202.00	0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	666,612.00	644,625.00	355,005.74	641,318.00	3,307.00	0.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	181,186.00	178,037.00	105,616.20	186,718.00	(8,681.00)	-4.9%
Other Certificated Salaries		1900	38,471.00	46,951.00	27,382.26	46,158.00	793.00	1.7%
TOTAL, CERTIFICATED SALARIES			886,269.00	869,613.00	488,004.20	874,194.00	(4,581.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	327,563.00	323,955.00	175,736.14	317,814.00	6,141.00	1.9%
Classified Support Salaries		2200	232,587.00	237,566.00	125,138.14	230,405.00	7,161.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	124,210.00	128,621.00	69,563.27	127,808.00	813.00	0.6%
Other Classified Salaries		2900	4,000.00	4,000.00	2,276.41	3,500.00	500.00	12.5%
TOTAL, CLASSIFIED SALARIES			688,360.00	694,142.00	372,713.96	679,527.00	14,615.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	224,982.00	219,347.00	82,832.90	220,679.00	(1,332.00)	-0.6%
PERS		3201-3202	187,866.00	189,223.00	96,764.17	176,402.00	12,821.00	6.8%
OASDI/Medicare/Alternative		3301-3302	72,398.00	72,691.00	39,166.83	71,519.00	1,172.00	1.6%
Health and Welfare Benefits		3401-3402	216,877.00	206,477.00	113,827.80	203,879.00	2,598.00	1.3%
Unemployment Insurance		3501-3502	840.00	824.00	449.26	822.00	2.00	0.2%

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	48,148.00	47,603.00	26,247.98	47,312.00	291.00	0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	73,544.00	66,223.00	36,877.80	65,638.00	585.00	0.9%
TOTAL, EMPLOYEE BENEFITS			824,655.00	802,388.00	396,166.74	786,251.00	16,137.00	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	12,543.00	12,542.65	12,543.00	0.00	0.0%
Books and Other Reference Materials		4200	2,000.00	3,059.00	3,058.85	3,059.00	0.00	0.0%
Materials and Supplies		4300	105,920.00	95,861.00	70,852.54	145,004.00	(49,143.00)	-51.3%
Noncapitalized Equipment		4400	30,674.00	31,607.00	9,337.15	33,107.00	(1,500.00)	-4.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			138,594.00	143,070.00	95,791.19	193,713.00	(50,643.00)	-35.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,916.00	8,813.00	6,145.60	9,668.00	(855.00)	-9.7%
Dues and Memberships		5300	6,500.00	6,650.00	5,152.83	5,650.00	1,000.00	15.0%
Insurance		5400-5450	25,000.00	25,000.00	23,860.92	28,150.00	(3,150.00)	-12.6%
Operations and Housekeeping Services		5500	36,400.00	36,400.00	12,275.94	44,400.00	(8,000.00)	-22.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	42,000.00	42,000.00	18,118.50	42,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	154,150.00	201,173.00	131,176.17	206,817.00	(5,644.00)	-2.8%
Communications		5900	28,750.00	28,750.00	8,654.01	24,400.00	4,350.00	15.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			296,716.00	348,786.00	205,383.97	361,085.00	(12,299.00)	-3.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,000.00	15,000.00	0.00	80,000.00	(65,000.00)	-433.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	50,652.00	(50,652.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	70,000.00	110,362.00	30,515.45	60,362.00	50,000.00	45.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			85,000.00	125,362.00	30,515.45	191,014.00	(65,652.00)	-52.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	90,000.00	90,000.00	30,316.00	90,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	14,769.00	6,792.00	14,769.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	13,244.00	13,244.00	6,594.30	12,873.00	371.00	2.8%
Other Debt Service - Principal		7439	22,086.00	22,086.00	11,070.89	22,457.00	(371.00)	-1.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,330.00	140,099.00	54,773.19	140,099.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,044,924.00	3,123,460.00	1,643,348.70	3,225,883.00	(102,423.00)	-3.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	11,488.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,488.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

2023-24 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,488.00)	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	5,000.00
6266	Educator Effectiveness, FY 2021-22	20,763.00
6300	Lottery: Instructional Materials	39,499.00
6547	Special Education Early Intervention Preschool Grant	57,606.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	42,816.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	23,396.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	76,400.00
7435	Learning Recovery Emergency Block Grant	162,852.00
7810	Other Restricted State	41,408.00
9010	Other Restricted Local	43,255.00
Total, Restricted Balance		512,995.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,190.00	5,190.00	0.00	5,190.00	0.00	0.0%
5) TOTAL, REVENUES			5,190.00	5,190.00	0.00	5,190.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,619.00	1,619.00	0.00	1,619.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,619.00	4,619.00	0.00	4,619.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			571.00	571.00	0.00	571.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			571.00	571.00	0.00	571.00		

2023-24 Second Interim

Student Activity Special Revenue Fund

Revenues, Expenditures, and Changes in Fund Balance

Marcum-Illinois Union Elementary
Sutter County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,007.04	16,158.00		18,007.00	1,849.00	11.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,007.04	16,158.00		18,007.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,007.04	16,158.00		18,007.00		
2) Ending Balance, June 30 (E + F1e)			18,578.04	16,729.00		18,578.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,190.00	5,190.00	0.00	5,190.00	0.00	0.0%
TOTAL, REVENUES			5,190.00	5,190.00	0.00	5,190.00		

2023-24 Second Interim

Student Activity Special Revenue Fund

Revenues, Expenditures, and Changes in Fund Balance

Marcum-Illinois Union Elementary
Sutter County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,619.00	1,619.00	0.00	1,619.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,619.00	1,619.00	0.00	1,619.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 Second Interim

Student Activity Special Revenue Fund

Revenues, Expenditures, and Changes in Fund Balance

Marcum-Illinois Union Elementary
Sutter County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,619.00	4,619.00	0.00	4,619.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	18,578.00
Total, Restricted Balance		18,578.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	71,602.00	103,746.00	75,246.59	115,091.00	11,345.00	10.9%
4) Other Local Revenue		8600-8799	65,070.00	65,070.00	31,411.41	53,120.00	(11,950.00)	-18.4%
5) TOTAL, REVENUES			136,672.00	168,816.00	106,658.00	168,211.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	80,969.00	86,419.00	44,476.86	88,539.00	(2,120.00)	-2.5%
2) Classified Salaries		2000-2999	1,500.00	6,797.00	7,558.35	6,797.00	0.00	0.0%
3) Employee Benefits		3000-3999	56,084.00	57,951.00	30,868.59	58,617.00	(666.00)	-1.1%
4) Books and Supplies		4000-4999	5,400.00	5,400.00	3,288.13	5,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,200.00	4,200.00	1,240.49	4,205.00	(5.00)	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			148,153.00	160,767.00	87,432.42	163,558.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,481.00)	8,049.00	19,225.58	4,653.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,488.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,488.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7.00	8,049.00	19,225.58	4,653.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,259.36	2,259.00		2,259.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,259.36	2,259.00		2,259.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,259.36	2,259.00		2,259.00		
2) Ending Balance, June 30 (E + F1e)			2,266.36	10,308.00		6,912.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,266.36	10,308.00		6,912.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	71,602.00	103,746.00	70,593.59	110,438.00	6,692.00	6.5%
All Other State Revenue	All Other	8590	0.00	0.00	4,653.00	4,653.00	4,653.00	New
TOTAL, OTHER STATE REVENUE			71,602.00	103,746.00	75,246.59	115,091.00	11,345.00	10.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70.00	70.00	274.41	434.00	364.00	520.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	65,000.00	65,000.00	31,137.00	52,686.00	(12,314.00)	-18.9%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,070.00	65,070.00	31,411.41	53,120.00	(11,950.00)	-18.4%
TOTAL, REVENUES			136,672.00	168,816.00	106,658.00	168,211.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	80,969.00	86,419.00	44,476.86	88,539.00	(2,120.00)	-2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			80,969.00	86,419.00	44,476.86	88,539.00	(2,120.00)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,500.00	6,797.00	7,558.35	6,797.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,500.00	6,797.00	7,558.35	6,797.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	432.00	1,051.00	0.00	1,051.00	0.00	0.0%
PERS		3201-3202	20,058.00	21,170.00	11,258.39	21,613.00	(443.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	6,718.00	7,614.00	4,241.38	7,775.00	(161.00)	-2.1%
Health and Welfare Benefits		3401-3402	19,636.00	18,908.00	10,313.70	18,908.00	0.00	0.0%
Unemployment Insurance		3501-3502	47.00	51.00	27.74	52.00	(1.00)	-2.0%
Workers' Compensation		3601-3602	2,610.00	2,908.00	1,618.90	2,969.00	(61.00)	-2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,583.00	6,249.00	3,408.48	6,249.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			56,084.00	57,951.00	30,868.59	58,617.00	(666.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,400.00	5,400.00	3,288.13	5,400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,400.00	5,400.00	3,288.13	5,400.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,000.00	3,000.00	1,240.49	3,005.00	(5.00)	-0.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,200.00	4,200.00	1,240.49	4,205.00	(5.00)	-0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			148,153.00	160,767.00	87,432.42	163,558.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	11,488.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,488.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,488.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6130	Child Development: Center-Based Reserve Account	2,259.00
7810	Other Restricted State	4,653.00
Total, Restricted Balance		6,912.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	85,000.00	85,000.00	21,461.80	85,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	36,840.47	80,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,350.00	1,350.00	669.94	1,640.00	290.00	21.5%
5) TOTAL, REVENUES			166,350.00	166,350.00	58,972.21	166,640.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	32,379.00	42,460.00	21,991.50	41,752.00	708.00	1.7%
3) Employee Benefits		3000-3999	21,238.00	27,810.00	14,696.04	27,297.00	513.00	1.8%
4) Books and Supplies		4000-4999	114,000.00	114,000.00	65,436.44	114,500.00	(500.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	7,180.00	7,180.00	5,196.68	7,186.00	(6.00)	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			174,797.00	191,450.00	107,320.66	190,735.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,447.00)	(25,100.00)	(48,348.45)	(24,095.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,447.00)	(25,100.00)	(48,348.45)	(24,095.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,041.12	80,041.00		80,041.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			80,041.12	80,041.00		80,041.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,041.12	80,041.00		80,041.00		
2) Ending Balance, June 30 (E + F1e)			71,594.12	54,941.00		55,946.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	71,594.12	54,941.00		55,946.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	85,000.00	85,000.00	21,461.80	85,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			85,000.00	85,000.00	21,461.80	85,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,000.00	80,000.00	36,840.47	80,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000.00	80,000.00	36,840.47	80,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,200.00	1,200.00	311.08	1,190.00	(10.00)	-0.8%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150.00	358.86	450.00	300.00	200.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,350.00	1,350.00	669.94	1,640.00	290.00	21.5%
TOTAL, REVENUES			166,350.00	166,350.00	58,972.21	166,640.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	32,179.00	42,260.00	21,991.50	41,752.00	508.00	1.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	200.00	200.00	0.00	0.00	200.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,379.00	42,460.00	21,991.50	41,752.00	708.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,609.00	10,988.00	5,434.89	10,403.00	585.00	5.3%
OASDI/Medicare/Alternative		3301-3302	2,480.00	3,256.00	1,640.28	3,101.00	155.00	4.8%
Health and Welfare Benefits		3401-3402	9,182.00	12,234.00	6,699.21	12,282.00	(48.00)	-0.4%
Unemployment Insurance		3501-3502	19.00	24.00	11.14	23.00	1.00	4.2%
Workers' Compensation		3601-3602	948.00	1,243.00	649.76	1,227.00	16.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	65.00	260.76	261.00	(196.00)	-301.5%
TOTAL, EMPLOYEE BENEFITS			21,238.00	27,810.00	14,696.04	27,297.00	513.00	1.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,000.00	6,000.00	5,647.93	6,500.00	(500.00)	-8.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	108,000.00	108,000.00	59,788.51	108,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114,000.00	114,000.00	65,436.44	114,500.00	(500.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	29.71	200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	480.00	480.00	0.00	480.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,500.00	6,500.00	5,166.97	6,506.00	(6.00)	-0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,180.00	7,180.00	5,196.68	7,186.00	(6.00)	-0.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			174,797.00	191,450.00	107,320.66	190,735.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	44,683.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	11,263.00
Total, Restricted Balance		55,946.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,750.00	10,750.00	7,394.11	11,200.00	450.00	4.2%
5) TOTAL, REVENUES			10,750.00	10,750.00	7,394.11	11,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,500.00	2,500.00	0.00	2,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,250.00	8,250.00	7,394.11	8,700.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,250.00	8,250.00	7,394.11	8,700.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,863.84	30,656.00		30,864.00	208.00	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,863.84	30,656.00		30,864.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,863.84	30,656.00		30,864.00		
2) Ending Balance, June 30 (E + F1e)			39,113.84	38,906.00		39,564.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	39,113.84	38,906.00		39,564.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	402.83	700.00	450.00	180.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	10,500.00	10,500.00	6,991.28	10,500.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,750.00	10,750.00	7,394.11	11,200.00	450.00	4.2%
TOTAL, REVENUES			10,750.00	10,750.00	7,394.11	11,200.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			2,500.00	2,500.00	0.00	2,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	39,564.00
Total, Restricted Balance		39,564.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	.24	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	.24	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	.24	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	.24	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21.70	22.00		22.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.70	22.00		22.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.70	22.00		22.00		
2) Ending Balance, June 30 (E + F1e)			21.70	22.00		22.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	21.70	22.00		22.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	.24	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	.24	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	.24	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	182.52	182.52	175.47	182.52	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)						
	182.52	182.52	175.47	182.52	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.82	1.82	.97	.97	(.85)	-47.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)						
	1.82	1.82	.97	.97	(.85)	-47.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)						
	184.34	184.34	176.44	183.49	(.85)	0.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October								
A. BEGINNING CASH			2,362,853.75	2,395,273.75	2,159,592.75	2,367,061.75	2,379,900.75	2,300,804.75	2,122,728.75	2,326,020.75
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		92,848.00	89,545.00	310,095.00	139,921.00	188,868.00	310,096.00	167,126.00	153,056.00
Property Taxes	8020-8079			121.00				0.00	17,738.00	80,112.00
Miscellaneous Funds	8080-8099							(259,051.00)	0.00	(74,986.00)
Federal Revenue	8100-8299			740.00		1,845.00	11,622.00	0.00	8,730.00	6,062.00
Other State Revenue	8300-8599					96,478.00	6,293.00	5,801.00	(45,430.00)	48,342.00
Other Local Revenue	8600-8799		5,442.00	1,850.00	157,448.00	2,667.00	14,828.00	1,177.00	178,754.00	40,521.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			98,290.00	92,256.00	467,543.00	240,911.00	221,611.00	58,023.00	326,918.00	253,107.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,132.00	72,680.00	78,553.00	72,319.00	98,395.00	73,293.00	74,632.00	74,307.00
Classified Salaries	2000-2999		33,098.00	51,471.00	54,368.00	52,422.00	72,356.00	55,288.00	53,709.00	57,733.00
Employee Benefits	3000-3999		25,784.00	60,413.00	63,255.00	59,692.00	65,753.00	60,573.00	60,696.00	68,776.00
Books and Supplies	4000-4999		14,428.00	15,300.00	8,744.00	20,282.00	12,560.00	9,116.00	15,361.00	9,241.00
Services	5000-5999		57,725.00	41,316.00	32,436.00	24,530.00	25,588.00	6,307.00	17,484.00	25,302.00
Capital Outlay	6000-6999		11,622.00			14,771.00	4,123.00	0.00	0.00	20,500.00
Other Outgo	7000-7499			17,665.00				37,108.00	0.00	22,965.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			160,789.00	258,845.00	237,356.00	244,016.00	278,775.00	241,685.00	221,882.00	278,824.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	4,894.00								
Accounts Receivable	9200-9299	303,052.00	187,020.00	20,083.00		81,742.00		1,067.00	3,038.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380	5,576,274.00								
Deferred Outflows of Resources	9490									
SUBTOTAL		5,884,220.00	187,020.00	20,083.00	0.00	81,742.00	0.00	1,067.00	3,038.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	198,056.00	92,101.00	89,175.00	22,718.00	65,798.00	21,932.00	(4,519.00)	(5,547.00)	
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	95,603.00							(89,671.00)	
Deferred Inflows of Resources	9690	5,494,356.00								
SUBTOTAL		5,788,015.00	92,101.00	89,175.00	22,718.00	65,798.00	21,932.00	(4,519.00)	(95,218.00)	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		96,205.00	94,919.00	(69,092.00)	(22,718.00)	15,944.00	(21,932.00)	5,586.00	98,256.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			32,420.00	(235,681.00)	207,469.00	12,839.00	(79,096.00)	(178,076.00)	203,292.00	(25,717.00)
F. ENDING CASH (A + E)			2,395,273.75	2,159,592.75	2,367,061.75	2,379,900.75	2,300,804.75	2,122,728.75	2,326,020.75	2,300,303.75
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		2,300,303.75	2,523,962.75	2,601,446.75	2,559,732.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	295,367.00	153,056.00	153,056.00	216,834.00	0.00		2,269,868.00	2,269,868.00
Property Taxes	8020-8079	97,884.00	160,974.00	113,829.00	147,422.00			618,080.00	618,080.00
Miscellaneous Funds	8080-8099	(42,989.00)	(39,944.00)	(93,933.00)	(62,975.00)			(573,878.00)	(573,878.00)
Federal Revenue	8100-8299	6,471.00	7,006.00	7,369.00	8,369.00	7,231.00		65,445.00	65,445.00
Other State Revenue	8300-8599	59,442.00	73,871.00	76,773.00	84,099.00	16,828.00		422,497.00	422,497.00
Other Local Revenue	8600-8799	89,275.00	4,575.00	11,525.00	47,789.00	189,917.00		745,768.00	745,768.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		505,450.00	359,538.00	268,619.00	441,538.00	213,976.00	0.00	3,547,780.00	3,547,780.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	74,599.00	74,366.00	76,035.00	86,883.00	0.00		874,194.00	874,194.00
Classified Salaries	2000-2999	57,795.00	59,742.00	57,896.00	66,708.00	6,941.00		679,527.00	679,527.00
Employee Benefits	3000-3999	68,254.00	71,832.00	70,017.00	109,471.00	1,735.00		786,251.00	786,251.00
Books and Supplies	4000-4999	20,739.00	16,790.00	24,961.00	22,214.00	3,977.00		193,713.00	193,713.00
Services	5000-5999	26,220.00	14,709.00	22,348.00	20,901.00	46,219.00		361,085.00	361,085.00
Capital Outlay	6000-6999	43,942.00	34,530.00	36,206.00	25,320.00			191,014.00	191,014.00
Other Outgo	7000-7499	1,368.00	15,199.00	24,654.00	21,140.00			140,099.00	140,099.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		292,917.00	287,168.00	312,117.00	352,637.00	58,872.00	0.00	3,225,883.00	3,225,883.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				4,894.00			4,894.00	
Accounts Receivable	9200-9299	379.00	3,041.00		(38,082.00)	44,764.00		303,052.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380					5,576,274.00		5,576,274.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		379.00	3,041.00	0.00	(33,188.00)	5,621,038.00	0.00	5,884,220.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(10,747.00)	(2,073.00)	(1,784.00)	(101,199.00)	32,201.00		198,056.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				89,671.00	95,603.00	0.00	95,603.00	
Deferred Inflows of Resources	9690					5,494,356.00		5,494,356.00	
SUBTOTAL		(10,747.00)	(2,073.00)	(1,784.00)	(11,528.00)	5,622,160.00	0.00	5,788,015.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		11,126.00	5,114.00	1,784.00	(21,660.00)	(1,122.00)	0.00	96,205.00	
E. NET INCREASE/DECREASE (B - C + D)		223,659.00	77,484.00	(41,714.00)	67,241.00	153,982.00	0.00	418,102.00	321,897.00
F. ENDING CASH (A + E)		2,523,962.75	2,601,446.75	2,559,732.75	2,626,973.75				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,780,955.75	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,626,973.75	2,491,707.75	2,395,377.75	2,544,946.75	2,429,250.75	2,353,616.75	2,492,705.75	2,431,311.75
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		85,031.00	85,031.00	295,367.00	153,056.00	153,056.00	295,367.00	153,056.00	153,056.00
Property Taxes	8020-8079							28,537.00	188,261.00	60,112.00
Miscellaneous Funds	8080-8099			(23,182.00)	(26,159.00)	(34,132.00)	(30,008.00)	(38,256.00)	(144,897.00)	(35,004.00)
Federal Revenue	8100-8299			840.00	8,675.00	593.00	1,349.00	2,890.00	3,450.00	5,049.00
Other State Revenue	8300-8599			15,014.00	16,176.00	22,371.00	26,503.00	58,070.00	14,781.00	22,543.00
Other Local Revenue	8600-8799		371.00	3,432.00	53,819.00	4,161.00	1,719.00	60,366.00	4,343.00	50,433.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			85,402.00	81,135.00	347,878.00	146,049.00	152,619.00	406,974.00	218,994.00	256,189.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,218.00	73,043.00	80,031.00	73,455.00	84,799.00	92,021.00	75,388.00	75,998.00
Classified Salaries	2000-2999		34,127.00	54,133.00	56,629.00	58,288.00	76,317.00	71,418.00	68,007.00	58,613.00
Employee Benefits	3000-3999		24,141.00	67,772.00	69,262.00	67,963.00	72,435.00	74,839.00	67,326.00	69,881.00
Books and Supplies	4000-4999		3,438.00	19,247.00	23,452.00	14,172.00	9,644.00	7,525.00	16,325.00	10,912.00
Services	5000-5999		53,131.00	28,108.00	31,449.00	23,117.00	13,025.00	17,954.00	26,303.00	31,460.00
Capital Outlay	6000-6999		449.00	588.00	348.00	350.00	445.00	79.00	189.00	
Other Outgo	7000-7499			23,128.00		26,602.00		1,139.00	20,779.00	23,128.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			133,504.00	266,019.00	261,171.00	263,947.00	256,665.00	264,975.00	274,317.00	269,992.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	258,740.00	8,439.00	88,810.00	65,827.00	4,091.00	29,470.00		2,055.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380	5,576,274.00								
Deferred Outflows of Resources	9490									
SUBTOTAL		5,835,014.00	8,439.00	88,810.00	65,827.00	4,091.00	29,470.00	0.00	2,055.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	91,073.00		256.00	2,965.00	1,889.00	1,058.00	2,910.00	8,126.00	2,972.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	95,603.00	95,603.00							
Deferred Inflows of Resources	9690	5,494,356.00								
SUBTOTAL		5,681,032.00	95,603.00	256.00	2,965.00	1,889.00	1,058.00	2,910.00	8,126.00	2,972.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		153,982.00	(87,164.00)	88,554.00	62,862.00	2,202.00	28,412.00	(2,910.00)	(6,071.00)	(2,972.00)
E. NET INCREASE/DECREASE (B - C + D)			(135,266.00)	(96,330.00)	149,569.00	(115,696.00)	(75,634.00)	139,089.00	(61,394.00)	(16,775.00)
F. ENDING CASH (A + E)			2,491,707.75	2,395,377.75	2,544,946.75	2,429,250.75	2,353,616.75	2,492,705.75	2,431,311.75	2,414,536.75
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,414,536.75	2,617,427.75	2,580,254.75	2,570,966.75				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	295,367.00	153,056.00	153,056.00	270,024.00			2,244,523.00	2,244,523.00
Property Taxes	8020-8079	38,005.00	41,914.00	113,829.00	147,422.00			618,080.00	618,080.00
Miscellaneous Funds	8080-8099	(45,577.00)	(39,993.00)	(94,050.00)	(63,334.00)			(574,592.00)	(574,592.00)
Federal Revenue	8100-8299	4,369.00	3,924.00	4,641.00	9,862.00	5,669.00		51,311.00	51,311.00
Other State Revenue	8300-8599	19,496.00	48,709.00	69,417.00	53,717.00	15,216.00		382,013.00	382,013.00
Other Local Revenue	8600-8799	140,021.00	4,567.00	11,505.00	220,141.00	189,584.00		744,462.00	744,462.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		451,681.00	212,177.00	258,398.00	637,832.00	210,469.00	0.00	3,465,797.00	3,465,797.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	76,296.00	76,058.00	77,765.00	91,009.00			894,081.00	894,081.00
Classified Salaries	2000-2999	58,680.00	60,765.00	58,788.00	64,503.00	7,434.00		727,702.00	727,702.00
Employee Benefits	3000-3999	68,281.00	73,093.00	69,531.00	100,066.00	1,824.00		826,414.00	826,414.00
Books and Supplies	4000-4999	18,019.00	8,505.00	15,605.00	18,004.00	3,455.00		168,303.00	168,303.00
Services	5000-5999	27,362.00	14,768.00	27,467.00	21,989.00	46,405.00		362,538.00	362,538.00
Capital Outlay	6000-6999	3,442.00	1,184.00	1,949.00	1,260.00			10,283.00	10,283.00
Other Outgo	7000-7499	1,378.00	15,307.00	15,401.00	14,235.00			141,097.00	141,097.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		253,458.00	249,680.00	266,506.00	311,066.00	59,118.00	0.00	3,130,418.00	3,130,418.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	5,324.00	2,596.00		4,416.00	47,712.00		258,740.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380					5,576,274.00		5,576,274.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		5,324.00	2,596.00	0.00	4,416.00	5,623,986.00	0.00	5,835,014.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	656.00	2,266.00	1,180.00	30,464.00	36,331.00		91,073.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							95,603.00	
Deferred Inflows of Resources	9690					5,494,356.00		5,494,356.00	
SUBTOTAL		656.00	2,266.00	1,180.00	30,464.00	5,530,687.00	0.00	5,681,032.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		4,668.00	330.00	(1,180.00)	(26,048.00)	93,299.00	0.00	153,982.00	
E. NET INCREASE/DECREASE (B - C + D)		202,891.00	(37,173.00)	(9,288.00)	300,718.00	244,650.00	0.00	489,361.00	335,379.00
F. ENDING CASH (A + E)		2,617,427.75	2,580,254.75	2,570,966.75	2,871,684.75				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,116,334.75	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 31,209.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,308,763.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.35%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 62,959.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 2,800.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	4,816.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	70,575.07
9. Carry-Forward Adjustment (Part IV, Line F)	4,767.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	75,342.85
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,665,310.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	551,821.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	152,326.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,300.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	100.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	88,408.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	12,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	351,929.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,619.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	163,558.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	82,735.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,075,106.93
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	2.30%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	2.45%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	70,575.07
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.14%) times Part III, Line B19); zero if negative	4,767.78
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.14%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.14%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	4,767.78
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	4,767.78

Approved indirect cost rate: 2.14%
Highest rate used in any program: 2.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	106,733.00	2,284.00	2.14%
01	3010	22,376.00	478.00	2.14%
01	4035	1,970.00	42.00	2.13%
01	6770	4,700.00	47.00	1.00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,314,070.00	(1.13%)	2,288,011.00	2.06%	2,335,253.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	39,036.00	(4.46%)	37,296.00	0.00%	37,296.00
4. Other Local Revenues	8600-8799	679,428.00	(.76%)	674,236.00	0.00%	674,236.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(124,941.00)	0.00%	(124,941.00)	0.00%	(124,941.00)
6. Total (Sum lines A1 thru A5c)		2,907,593.00	(1.13%)	2,874,602.00	1.64%	2,921,844.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				818,578.00		838,523.00
b. Step & Column Adjustment				16,984.00		10,453.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,961.00		38,123.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	818,578.00	2.44%	838,523.00	5.79%	887,099.00
2. Classified Salaries						
a. Base Salaries				526,420.00		555,113.00
b. Step & Column Adjustment				7,264.00		7,253.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				21,429.00		(5,726.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	526,420.00	5.45%	555,113.00	.28%	556,640.00
3. Employee Benefits	3000-3999	621,743.00	5.21%	654,160.00	2.97%	673,566.00
4. Books and Supplies	4000-4999	119,130.00	2.83%	122,501.00	2.70%	125,809.00
5. Services and Other Operating Expenditures	5000-5999	326,224.00	1.58%	331,384.00	2.70%	340,331.00
6. Capital Outlay	6000-6999	83,740.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,330.00	2.60%	36,249.00	2.49%	37,151.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,851.00)	0.00%	(2,851.00)	0.00%	(2,851.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,528,314.00	.27%	2,535,079.00	3.26%	2,617,745.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		379,279.00		339,523.00		304,099.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,888,682.00		2,267,961.00		2,607,484.00
2. Ending Fund Balance (Sum lines C and D1)		2,267,961.00		2,607,484.00		2,911,583.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	247,936.00		247,936.00		247,936.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	645,177.00		626,084.00		633,087.00
2. Unassigned/Unappropriated	9790	1,374,848.00		1,733,464.00		2,030,560.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,267,961.00		2,607,484.00		2,911,583.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	645,177.00		626,084.00		633,087.00
c. Unassigned/Unappropriated	9790	1,374,848.00		1,733,464.00		2,030,560.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,020,025.00		2,359,548.00		2,663,647.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: In 24-25 and 25-26, a difference percentage is allocated between unrestricted and restricted. B2d: Budgeting in 24-25 for a couple of part time positions that were not filled in 23-24, as well as allocating a different percent allocation between unrestricted and restricted in 24-25 and 25-26.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	65,445.00	(21.60%)	51,311.00	0.00%	51,311.00
3. Other State Revenues	8300-8599	383,461.00	(10.10%)	344,717.00	(26.01%)	255,046.00
4. Other Local Revenues	8600-8799	66,340.00	5.86%	70,226.00	1.30%	71,136.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	124,941.00	0.00%	124,941.00	0.00%	124,941.00
6. Total (Sum lines A1 thru A5c)		640,187.00	(7.65%)	591,195.00	(15.01%)	502,434.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,616.00		55,558.00
b. Step & Column Adjustment				1,004.00		204.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,062.00)		(37,804.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,616.00	(.10%)	55,558.00	(67.68%)	17,958.00
2. Classified Salaries						
a. Base Salaries				153,107.00		172,589.00
b. Step & Column Adjustment				1,870.00		1,881.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				17,612.00		(482.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	153,107.00	12.72%	172,589.00	.81%	173,988.00
3. Employee Benefits	3000-3999	164,508.00	4.71%	172,254.00	(6.25%)	161,496.00
4. Books and Supplies	4000-4999	74,583.00	(38.59%)	45,802.00	(4.12%)	43,914.00
5. Services and Other Operating Expenditures	5000-5999	34,861.00	(10.63%)	31,154.00	2.70%	31,996.00
6. Capital Outlay	6000-6999	107,274.00	(90.41%)	10,283.00	2.70%	10,561.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,769.00	.08%	104,848.00	.07%	104,926.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,851.00	0.00%	2,851.00	0.00%	2,851.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		697,569.00	(14.66%)	595,339.00	(8.00%)	547,690.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(57,382.00)		(4,144.00)		(45,256.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		570,377.00		512,995.00		508,851.00
2. Ending Fund Balance (Sum lines C and D1)		512,995.00		508,851.00		463,595.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	512,995.00		508,851.00		463,595.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		512,995.00		508,851.00		463,595.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d: In 24-25 and 25-26, a difference percentage is allocated between unrestricted and restricted. B2d: Budgeting in 24-25 for a couple of part time positions that were not filled in 23-24, as well as allocating a different percent allocation between unrestricted and restricted in 24-25 and 25-26.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,314,070.00	(1.13%)	2,288,011.00	2.06%	2,335,253.00
2. Federal Revenues	8100-8299	65,445.00	(21.60%)	51,311.00	0.00%	51,311.00
3. Other State Revenues	8300-8599	422,497.00	(9.58%)	382,013.00	(23.47%)	292,342.00
4. Other Local Revenues	8600-8799	745,768.00	(.18%)	744,462.00	.12%	745,372.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,547,780.00	(2.31%)	3,465,797.00	(1.20%)	3,424,278.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				874,194.00		894,081.00
b. Step & Column Adjustment				17,988.00		10,657.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,899.00		319.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	874,194.00	2.27%	894,081.00	1.23%	905,057.00
2. Classified Salaries						
a. Base Salaries				679,527.00		727,702.00
b. Step & Column Adjustment				9,134.00		9,134.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				39,041.00		(6,208.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	679,527.00	7.09%	727,702.00	.40%	730,628.00
3. Employee Benefits	3000-3999	786,251.00	5.11%	826,414.00	1.05%	835,062.00
4. Books and Supplies	4000-4999	193,713.00	(13.12%)	168,303.00	.84%	169,723.00
5. Services and Other Operating Expenditures	5000-5999	361,085.00	.40%	362,538.00	2.70%	372,327.00
6. Capital Outlay	6000-6999	191,014.00	(94.62%)	10,283.00	2.70%	10,561.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	140,099.00	.71%	141,097.00	.69%	142,077.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,225,883.00	(2.96%)	3,130,418.00	1.12%	3,165,435.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		321,897.00		335,379.00		258,843.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,459,059.00		2,780,956.00		3,116,335.00
2. Ending Fund Balance (Sum lines C and D1)		2,780,956.00		3,116,335.00		3,375,178.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	512,995.00		508,851.00		463,595.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	247,936.00		247,936.00		247,936.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	645,177.00		626,084.00		633,087.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	1,374,848.00		1,733,464.00		2,030,560.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,780,956.00		3,116,335.00		3,375,178.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	645,177.00		626,084.00		633,087.00
c. Unassigned/Unappropriated	9790	1,374,848.00		1,733,464.00		2,030,560.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,020,025.00		2,359,548.00		2,663,647.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		62.62%		75.37%		84.15%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		175.47		175.47		175.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,225,883.00		3,130,418.00		3,165,435.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,225,883.00		3,130,418.00		3,165,435.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		161,294.15		156,520.90		158,271.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		161,294.15		156,520.90		158,271.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,225,883.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	65,445.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	100.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	179,392.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	35,330.00
4. Other Transfers Out	All	9200	7200-7299	14,769.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,167.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				<p>259,758.00</p>
<p>D. Plus additional MOE expenditures:</p> <p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p>	<p>All</p>	<p>All</p>	<p>1000-7143, 7300-7439 minus 8000-8699</p>	<p>24,095.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>			<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				<p>2,924,775.00</p>
<p>Section II - Expenditures Per ADA</p>				<p>2023-24 Annual ADA/Exps. Per ADA</p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				<p>176.44</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				<p>16,576.60</p>
<p>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</p>	<p>Total</p>			<p>Per ADA</p>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2023-24)	District Regular	182.52	182.52	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	182.52	182.52		
1st Subsequent Year (2024-25)	District Regular	182.52	179.30	(1.8%)	Met
	Charter School				
	Total ADA	182.52	179.30		
2nd Subsequent Year (2025-26)	District Regular	182.52	177.82	(2.6%)	Not Met
	Charter School				
	Total ADA	182.52	177.82		

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district experienced a loss in enrollment due to a couple families moving away, and P1 ADA came in lower than anticipated.

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	185.00	182.00		
Charter School				
Total Enrollment	185.00	182.00	(1.6%)	Met
1st Subsequent Year (2024-25)				
District Regular	185.00	182.00		
Charter School				
Total Enrollment	185.00	182.00	(1.6%)	Met
2nd Subsequent Year (2025-26)				
District Regular	185.00	182.00		
Charter School				
Total Enrollment	185.00	182.00	(1.6%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	175	181	
Charter School			
Total ADA/Enrollment	175	181	96.7%
Second Prior Year (2021-22)			
District Regular	174	184	
Charter School			
Total ADA/Enrollment	174	184	94.6%
First Prior Year (2022-23)			
District Regular	192	192	
Charter School			
Total ADA/Enrollment	192	192	100.0%
Historical Average Ratio:			97.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.6%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	175	182		
Charter School	0			
Total ADA/Enrollment	175	182	96.2%	Met
1st Subsequent Year (2024-25)				
District Regular	175	182		
Charter School				
Total ADA/Enrollment	175	182	96.2%	Met
2nd Subsequent Year (2025-26)				
District Regular	175	182		
Charter School				
Total ADA/Enrollment	175	182	96.2%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2023-24)	2,901,461.00		
1st Subsequent Year (2024-25)	2,914,337.00	2,862,603.00	(1.8%)	Met
2nd Subsequent Year (2025-26)	2,936,708.00	2,910,179.00	(.9%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2020-21)	1,846,302.19	
Second Prior Year (2021-22)	1,779,399.71	2,174,831.12	81.8%
First Prior Year (2022-23)	1,899,255.84	2,402,265.50	79.1%
	Historical Average Ratio:		78.6%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.6% to 83.6%	73.6% to 83.6%	73.6% to 83.6%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2023-24)	1,966,741.00		
1st Subsequent Year (2024-25)	2,047,796.00	2,535,079.00	80.8%	Met
2nd Subsequent Year (2025-26)	2,117,305.00	2,617,745.00	80.9%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

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

1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	65,115.00	65,445.00	.5%	No
1st Subsequent Year (2024-25)	50,981.00	51,311.00	.6%	No
2nd Subsequent Year (2025-26)	50,981.00	51,311.00	.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2023-24)	464,338.00	422,497.00	-9.0%	Yes
1st Subsequent Year (2024-25)	369,399.00	382,013.00	3.4%	No
2nd Subsequent Year (2025-26)	369,399.00	292,342.00	-20.9%	Yes

Explanation:
(required if Yes)

The district is receiving a one-time CalSHAPE grant in 23-24 but is deferring their Universal Pre Kindergarten Planning and Implementation Funds. In 25-26, the district is expecting a decrease in After School funds and Arts, Music, and Instructional Materials Funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2023-24)	670,179.00	745,768.00	11.3%	Yes
1st Subsequent Year (2024-25)	667,561.00	744,462.00	11.5%	Yes
2nd Subsequent Year (2025-26)	668,452.00	745,372.00	11.5%	Yes

Explanation:
(required if Yes)

In 23-24, the district is expecting to receive more Interest revenue, more After School revenue, and Local Daycare revenue. In 24-25 and 25-26, the district is expecting to receive more Interest revenue and After School revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2023-24)	143,070.00	193,713.00	35.4%	Yes
1st Subsequent Year (2024-25)	147,405.00	168,303.00	14.2%	Yes
2nd Subsequent Year (2025-26)	151,296.00	169,723.00	12.2%	Yes

Explanation:
(required if Yes)

In 23-24, the district is expecting to spend on Kitchen and Infrastructure, Arts, Music and Instructional Materials and additional Instructional supplies not budgeted at First Interim. For 24-25 and 25-26, the district is expecting an increase in Instructional materials and supplies for the After School Program.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2023-24)	348,786.00	361,085.00	3.5%	No
1st Subsequent Year (2024-25)	346,492.00	362,538.00	4.6%	No
2nd Subsequent Year (2025-26)	355,640.00	372,327.00	4.7%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	1,199,632.00	1,233,710.00	2.8%	Met
1st Subsequent Year (2024-25)	1,087,941.00	1,177,786.00	8.3%	Not Met
2nd Subsequent Year (2025-26)	1,088,832.00	1,089,025.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	491,856.00	554,798.00	12.8%	Not Met
1st Subsequent Year (2024-25)	493,897.00	530,841.00	7.5%	Not Met
2nd Subsequent Year (2025-26)	506,936.00	542,050.00	6.9%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

The district is receiving a one-time CalSHAPE grant in 23-24 but is deferring their Universal Pre Kindergarten Planning and Implementation Funds. In 25-26, the district is expecting a decrease in After School funds and Arts, Music, and Instructional Materials Funds.

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

In 23-24, the district is expecting to receive more Interest revenue, more After School revenue, and Local Day care revenue. In 24-25 and 25-26, the district is expecting to receive more Interest revenue and After School revenue.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

In 23-24, the district is expecting to spend on Kitchen and Infrastructure, Arts, Music and Instructional Materials and additional Instructional supplies not budgeted at First Interim. For 24-25 and 25-26, the district is expecting an increase in Instructional materials and supplies for the After School Program.

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	89,519.67	16,000.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		16,000.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	62.6%	75.4%	84.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	20.9%	25.1%	28.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	379,279.00	2,528,314.00	N/A	Met
1st Subsequent Year (2024-25)	339,523.00	2,535,079.00	N/A	Met
2nd Subsequent Year (2025-26)	304,099.00	2,617,745.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	2,780,956.00	Met
1st Subsequent Year (2024-25)	3,116,335.00	Met
2nd Subsequent Year (2025-26)	3,375,178.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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

9B-1. Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	2,626,973.75	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA
5% or \$80,000 (greater of)	0 to 300
4% or \$80,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	175.47	175.47	175.47
District's Reserve Standard Percentage Level:	5%	5%	5%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

No

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

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,225,883.00	3,130,418.00	3,165,435.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,225,883.00	3,130,418.00	3,165,435.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	161,294.15	156,520.90	158,271.75
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	80,000.00	80,000.00	80,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	161,294.15	156,520.90	158,271.75

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	645,177.00	626,084.00	633,087.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,374,848.00	1,733,464.00	2,030,560.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,020,025.00	2,359,548.00	2,663,647.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	62.62%	75.37%	84.15%
District's Reserve Standard (Section 10B, Line 7):	161,294.15	156,520.90	158,271.75
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(153,200.00)	(124,941.00)	-18.4%	(28,259.00)	Not Met
1st Subsequent Year (2024-25)	(153,200.00)	(124,941.00)	-18.4%	(28,259.00)	Not Met
2nd Subsequent Year (2025-26)	(153,200.00)	(124,941.00)	-18.4%	(28,259.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

The contribution to the After School Program was decreased due to an increase in funding.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	10	Fund 01, Object 8011	Fund 01, Object 7438/7439	285,448
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Copier Leases	4	Fund 01, Object 8011	Fund 01, Object 5600	30,134
TOTAL:				315,582

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	33,972	35,330	36,736	38,189
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Copier Leases	0	8,005	8,006	8,006

Total Annual Payments:	33,972	43,335	44,742	46,195
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district entered into a lease agreement in March of 2020 for the purpose of the purchase and installation of a ground mounted solar system. The district anticipates a cost savings from its utilities cost.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?	n/a

2	OPEB Liabilities	First Interim	
		(Form 01CSI, Item S7A)	Second Interim
	a. Total OPEB liability	0.00	0.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3	OPEB Contributions	First Interim	
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2023-24)	0.00	0.00
	1st Subsequent Year (2024-25)	0.00	0.00
	2nd Subsequent Year (2025-26)	0.00	0.00
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2023-24)	0.00	0.00
	1st Subsequent Year (2024-25)	0.00	0.00
	2nd Subsequent Year (2025-26)	0.00	0.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2023-24)	0.00	0.00
	1st Subsequent Year (2024-25)	0.00	0.00
	2nd Subsequent Year (2025-26)	0.00	0.00
d. Number of retirees receiving OPEB benefits			
Current Year (2023-24)	0	0	
1st Subsequent Year (2024-25)	0	0	
2nd Subsequent Year (2025-26)	0	0	

4. Comments:

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	10.0	10.0	10.0	10.0

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

[]

If Yes, date of Superintendent and CBO certification:

[]

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

7,094

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
80,617	81,723	81,723
96.1%	96.1%	96.1%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
4,402	7,206	6,552
1.1%	1.1%	1.1%

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

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

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

The district hired two new teachers at the beginning of the current fiscal year to replace the teachers that left at the end of 22-23. These teachers were hired and placed at a lower step and column in the salary schedule. The district has four teachers who are at the last step and column in 23-24 therefore not moving to a higher step in the salary schedule in 24-25 or 25-26.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	15.8	16.4	16.4	16.4

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

--

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

9,486

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

7,076	9,134	9,134
-------	-------	-------

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	112,499	114,889	114,889
3. Percent of H&W cost paid by employer	98.3%	98.3%	98.3%
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	7,076	9,134	9,134
3. Percent change in step & column over prior year	1.1%	1.1%	1.1%

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes

Management/Supervisor/Confidential

Step and Column Adjustments

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

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

No	No	No

3. Percent change in cost of other benefits over prior year

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

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

Marcum-Illinois Union Elementary

Sutter County

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

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

IMPORT CHECKS

- CHECKFUNCTION - (Fatal)** - All FUNCTION codes must be valid. **Passed**
- CHECKFUND - (Fatal)** - All FUND codes must be valid. **Passed**
- CHECKGOAL - (Fatal)** - All GOAL codes must be valid. **Passed**
- CHECKOBJECT - (Fatal)** - All OBJECT codes must be valid. **Passed**
- CHECKRESOURCE - (Warning)** - All RESOURCE codes must be valid. **Passed**
- CHK-FDXRS7690xOB8590 - (Fatal)** - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**
- CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxFUNCTION-A - (Warning)** - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**
- CHK-FUNDxFUNCTION-B - (Fatal)** - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**
- CHK-FUNDxGOAL - (Warning)** - All FUND and GOAL account code combinations should be valid. **Passed**
- CHK-FUNDxOBJECT - (Fatal)** - All FUND and OBJECT account code combinations must be valid. **Passed**
- CHK-FUNDxRESOURCE - (Warning)** - All FUND and RESOURCE account code combinations should be valid. **Passed**
- CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**
- CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	1400	(\$21,810.40)
Explanation: A contribution from Unrestricted resource 0000 will be made to EPA, resource 1400 at First Interim .		
Total of negative resource balances for Fund 01		(\$21,810.40)

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	1400	9790	(\$21,810.40)

Explanation: A contribution from Unrestricted resource 0000 will be made to EPA, resource 1400 at First Interim .

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

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Second Interim
Board Approved Operating Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary**Sutter County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6053-0-0000-0000-9740	6053	9740	\$89,671.00
Explanation: Universal Pre Kindergarten Planning and Implementation Funds will be deferred to 2024-25.			
12-6105-0-0000-0000-9740	6105	9740	\$8,049.00
Explanation: State Preschool funds will be deferred to 2024-25.			

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6546	\$0.00	\$14,769.00	(\$14,769.00)

Explanation: The district has a Memorandum of Understanding to transfer the School Based Mental Health funds to the County SELPA to offset a portion of the Special Education Excess Cost.

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

SACS Web System - SACS V8

2/26/2024 8:42:02 AM

51-71407-0000000

Second Interim

Actuals to Date 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary**Sutter County**

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

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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

SACS Web System - SACS V8

2/23/2024 4:27:00 PM

51-71407-0000000

Second Interim
Projected Totals 2023-24
Technical Review Checks

Phase - All
Display - All Technical Checks

Marcum-Illinois Union Elementary**Sutter County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

2/23/2024 4:27:00 PM

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

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

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

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

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

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

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6546	\$0.00	\$14,769.00	(\$14,769.00)

Explanation: The district has a Memorandum of Understanding to transfer the School Based Mental Health funds to the County SELPA to offset a portion of the Special Education Excess Cost.

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

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