

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

**AGENDA**

**Wednesday, September 11, 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**

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**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.

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**4. SOUTH SUTTER CHARTER SCHOOL**

**5. SUPERINTENDENT’S REPORT**

**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: August 14, 2024**

**6.2 Approval of Monthly Warrants: 12401, 12402, 12479, 12523, 12524, 12550, 12616**

**6.3 Williams Act: 0 Complaints**

**6.4 Enrollment Report:**

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
13	14	20	19	14	20	17	17	20	22	176

*Marcum-Illinois Preschool Enrollment*  
**Enrollment 19**

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION**

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**8. PUBLIC HEARINGS**

**8.1 Public Hearing for Sufficiency of Instructional Materials**

*MIUESD receives funds from the state for textbooks and instructional materials. According to Education Code 60242.5, the district is required to hold a public hearing before the eighth week of school and adopt a resolution attesting that the District has sufficient textbooks.*

**9. ACTION ITEMS**

**9.1 Approval of Resolution 2024-2025-1 for the Sufficiency of Instructional Materials**

*The Board is required to attest that the District has sufficient textbooks before the eighth week of school.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9.2 Approval of Unaudited Actuals for 2023-2024**

*The 2023-2024 Unaudited Actuals are submitted for Board approval. This is the final calculation of revenues and expenditures, which will be audited by the District's Independent auditor.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9.3 Approval of Resolution 2024-2025-2 to comply with the Gann Amendment**

*Each year school districts & other public agencies must certify that it did not exceed a limit imposed on appropriations for each fiscal year. This limit, called the "Gann Limit", is calculated on a base year of 1978-1979 & adjusted each year by changes in per capita personal income growth.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9.4 Approval of Resolution 2024-2025-3 to comply with the Education Protection Account**

*The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9.5 Approval of using General Fund to reimburse the Cafeteria Fund for Snack Expenses Not Covered by the National School Lunch Program and/or Universal Meals**

*The National School Lunch Program nor Universal Meals will reimburse the cafeteria fund for expenses related to providing afterschool snack for students. Cafeteria Fund expenses related to the cost of Snack are not a permissible expenditure of Cafeteria Fund dollars. It is recommended that MIUESD approve the use of General Fund dollars to reimburse the Cafeteria Fund for snack expenses not covered by the National School Lunch Program or Universal Meals.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9.6 Expenses Not Covered by the National School Lunch Program and/or Universal Meals**

*The National School Lunch Program nor Universal Meals will reimburse the cafeteria fund for expenses related to providing milk only for students with their meals from home. Because milk alone does not qualify as a reimbursable meal, it is not reimbursed by the Universal Meal Plan. It is recommended that MIUESD approve the use of General Fund dollars to reimburse the Cafeteria Fund for student milk expenses not covered by the National School Lunch Program or Universal Meals.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9.7 Approval of Board Member Provisional Appointment Resolution 2024-2025-4**

*It is recommended that Marcum-Illinois Union Elementary School District adopt procedures for a provisional appointment to fill an upcoming Board Vacancy.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9.8 Approval of Resolution 2024-2025-5 Authorizing Continued Funding Application**

*It is recommended that Marcum-Illinois Union Elementary School District adopt a resolution indicating that Maggie Irby and Courtney Brazil are authorized representatives to sign the 25/26 Continued Funding Application (for California State Preschool Program) and all related contract documents for the Governing Board.*

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**10. 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

#### **11. NEXT BOARD MEETING**

- **Wednesday, October 9, 2024 6:00pm**

#### **12. CLOSED SESSION**

- Interdistrict Students
- Government Code Section 54957
  - Conference with labor negotiator  
Agency Designated Representative: Superintendent, Maggie Irby  
Unrepresented employees: Certificated Employees/Classified Employees
  - Public Employee Discipline/Dismissal/Release/Complaint

#### **13. REPORT OUT FROM CLOSED SESSION**

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

#### **14. ADJOURNMENT**



South Sutter Charter School and  
Marcum-Illinois Union Elementary School District

# Monthly Report to Authorizer

# September 2024



## Month End Enrollment Information: August 30, 2024

Total Active Enrollment	2627
Prospective Students	199

Enrollment by County	
Butte	203
Colusa	11
Placer	746
Sacramento	1320
Sutter	88
Yolo	133
Yuba	126

*\*The total enrollment number, enrollment by grade, and enrollment by the county do not include the prospective student count.*

Enrollment by Grade Level	
TK/K	280
1st	199
2nd	235
3rd	214
4th	215
5th	228
6th	206
7th	209
8th	180
9th	159
10th	160
11th	189
12th	153

## Educational Program Updates



### Qualifying for BOOST Programs

Most students need support in some area to reach academic goals during their K-12 educational journey. It may come in the form of an academic need, executive functioning (how to learn, organize, or process daily learning tasks), or social emotional. Our schools provide support in all of these areas in a variety of ways.

### Academic Needs

i-Ready is our school's local diagnostic, and your ES will review results with you to determine your child's strengths and areas of need. This is the primary tool to identify a student who may need academic support, but academic need may appear in another way. Students who meet any of the below criteria may qualify for BOOST supports.

- Tier 2 and 3 students as measured by i-Ready diagnostic
- Below or Approaching standard on CAASPP
- Credit deficient high school students
- D or F grade in math or English (MS/HS)
- Inadequate progress in grade level course
- Below or approaching grade level on writing assessment as measured by rubrics

### Social Emotional Needs

These areas of need are best identified by a parent with the support of your ES and/or our mental health coordinator. Parents know their child best and can often identify ways in which your child is struggling with processing emotions, conflict, or frustration. Talk with your ES about concerns you may have and curriculum available to your student to support social emotional wellness.

### Executive Functioning Needs (Study Habits)

Executive functioning is also best identified by a parent in collaboration with their ES. This can look like students who struggle to stay organized, aren't sure how to study for a test, or struggle with time management. Talk to your ES about tools and strategies to overcome challenges in this area.



Join us for a 100 books or chapters by the 100th day of school reading challenge! Students who complete the challenge will receive a certificate and a small prize and be entered to win a gift of school swag!



### HSA Upcoming Dates:

- HSA Parent Group meeting 9/4 @ 11am

### HSA SS In-Person Events:

- Bishop's Pumpkin Patch 10/7

## HSA Fall Enrollment

### SSCS

9	24
10	23
11	32
12	18

## Recent & Upcoming Parent Webinars

Join us to learn more about our **CA School Dashboard** and how important our outcomes are for our charter schools. The series will consist of four 30-min sessions, each with its own dashboard topic (listed below). We will also answer questions at the end of each session.

Sessions will be held on the following Fridays at 9:00 - 9:30AM:

1. Sept 20th: Dashboard Overview (K-12)
2. Oct 4th: Academic Indicators (K-12)
3. Oct 18th: Grad Rate & College/Career Indicator (9-12)
4. Nov 1st: Chronic Absenteeism (K-8), Suspension Rate (K-12), and Local Indicators (K-12)

Registration link: [https://us02web.zoom.us/meeting/register/tZcrd-GtqTgoE9FN8A70D8zPEpxE-7\\_fcVnW](https://us02web.zoom.us/meeting/register/tZcrd-GtqTgoE9FN8A70D8zPEpxE-7_fcVnW)



# ALLISON JOHNSON

**SOUTH  
SUTTER**  
— IEM CHARTER SCHOOL —

## ES OF THE YEAR

"She is kind, efficient and amazingly encouraging. We were a bit anxious about having a new ES but she has been nothing but wonderful. It's obvious she cares for our children in the way she interacts and shows interest in their growth as students and people."

"She is an incredible ES! She is always very knowledgeable and helpful! She knows my daughter very well and has been a caring, supportive, and helpful ES. We are so blessed we had her for the last three years. I always said, I wish we could clone her!!!"

"She's a genius at modeling supportive behavior, boundaries, positive reinforcement, and at centering the students' well-being. She is also incredibly competent, knowledgeable, and generous with her knowledge and time. She's gone above and beyond to help us feel right at home at Ocean Grove. She knows her students so well. She's also authentic, and allows those around her to show up as their full selves. I do hope her phenomenal facilitation skills and her calm kind composure will win her this well-deserved award."



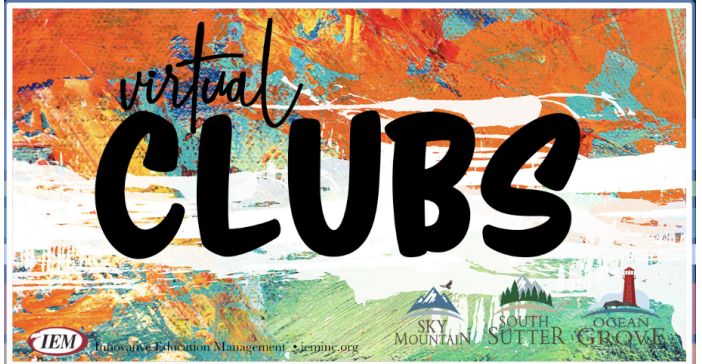
**SKY  
MOUNTAIN**  
— IEM CHARTER SCHOOL —

## ES OF THE YEAR

## Engagement Opportunities



**Engagement Opportunities** - EOs allow our students to gather in person or virtually to learn about their community and the world.



**Clubs** - We have 11 virtual clubs this year. They include a variety of topics such as National Honor Society, chess, Arabic, and musical theater.



**Field Trips** - This year we have offered over **80 field trips**. In Person and Virtually. We had **3,200 students** enrolled in these engagement opportunities. We look forward to adding even more field trips next year.



**Flexible Field Trips** - FFTs are field trips that families can go on anytime. The student can use their instructional funding to pay specific vendors that offer field trips. We have been encouraging our families to use social media to plan dates to attend these adventures together.



## In-Person Field Trips



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

**AGENDA  
Wednesday, August 14, 2024**

**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

Called to order at 6:00pm.

**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 written. Jill Bramhill seconded. Roll call vote 5-0.

**4. SOUTH SUTTER CHARTER SCHOOL**

Maggie Irby shared that South Sutter Charter is currently attending IEM's annual back to school conference. Financial overview of 23-24 was provided for review. Curriculum viewing days for new student families were hosted at the Learning Center. Cynthia Rachel plans to return at next month's meeting with updates.

**5. SUPERINTENDENT'S REPORT**

Maggie Irby shared about preparations for back to school.

Camp Marcum was hosted for 4 full weeks this summer. They offered great experiences and adventures that were primarily funded through the ESSER grant, with minimal cost to the District. They also partnered with several community agencies which was successful and enjoyed by all. Next summer we will offer one long camp session instead of offering one of the weeks in June.

Maggie will be attending the IEM conference in Sacramento tomorrow as a representative for South Sutter Charter on a panel of charter authorizers.

Several opportunities for teacher professional development took place over the summer. Each grade-span team had a coordinated, half-day collaboration meeting. We also offered science unit planning time supported by the county's curriculum and instruction department so to support a school-wide focus on science instruction this school year. Several teachers also attended trainings on the new Math Framework, Writing Instruction, TK Bootcamp, and other science workshops of teacher interest.

Staff back to school PD days will focus on procedures and time to prepare classrooms for the school year. On Monday, teachers will take a field trip to Pleasant Grove School for a grade level networking opportunity, and on Tuesday we will host a presenter from Choose Love to lead all staff members through a foundations workshop.

Back to School Night will take place from 5:45-6:40 the evening before the first day of school. This is a great opportunity for families to preview classrooms and to ease any anxieties, especially for our youngest students.

Our summer staff crew has been hard at work preparing campus for the new year. We have worked to begin clearing the adjoining property and have received proposals to take out trees and bushes. Some projects included: removal of the tree by the front preschool ramp, fencing off a new garden area (creates improved visual supervision), built planter boxes, invested in large umbrellas for more shade, resurfacing of the preschool/tk playground asphalt, and adding some amazing artwork.

The HVAC unit grant program we are participating in will be out to monitor air quality and install replacement air filters and CO2 sensors. These maintenance supports should allow us to be eligible for future grants that would support HVAC replacements.

This year's enrollment does not have a huge influx of new students, but there is potential to add more throughout the school year.

## 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: June 17, 2024

### 6.2 Approval of Monthly Warrants: 11897, 11974, 12030, 12094, 12095, 12128, 12129, 12206, 12212, 12233, 12277, 12279, 12307, 12311

### 6.3 Williams Act: 0 Complaints

### 6.4 Approval of New Hires:

Kindergarten Teacher Michelle Cote

Classroom/Den Aide Kate Johnson

Preschool Aide (24-25) Ilse Scheidel

### 6.5 Enrollment Report:

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
13	13	19	19	14	20	17	18	20	22	175

*Marcum-Illinois Preschool Enrollment*  
**Enrollment 18**

*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 2024-2025 Handbook including ROAR Behavior Matrix
- 8.2 2022-2023 Teaching Assignment Monitoring Outcomes
- 8.3 Adult Meal Price Increase \$5.94 Lunch, \$3.79 Breakfast

## 9. ACTION ITEMS

### 9.1 Approval of 2024-2025 CONSOLIDATED APPLICATION

*The Board is asked to approve the Consolidated Application as prepared by SCSOS. This report contains entitlements for each federal program and documents participation in these programs.*

Jeff Moore moved to approve the 24-25 Consolidated Application. Emily Daddow seconded. Roll call vote 5-0.

### 9.2 Approval of Updated Comprehensive School Safety Plan

*The Board is asked to approve the update of the Comprehensive School Safety Plan. Typical annual updates (updated year, updated annual school data, updated staff names/extensions) and addition of Insurance's hotline phone number. The CSSP needs to be approved by March of each school year.*

Josh Wanner moved to approve the Updated Comprehensive School Safety Plan. Jill Bramhill seconded. Roll call vote 5-0.

## 10. 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

Paula Villareal thanked Maggie and Courtney for ensuring all duties were covered in her absence last spring. Jeff Moore added that we have a very cooperative and supportive staff.

Darren Ferreria commented that his daughter attended Camp Marcum and she loved it. He expressed his gratitude for the experience and all the cool things offered.

Josh Wanner shared that he can't wait for school to start.

**11. NEXT BOARD MEETING**

- **Wednesday, September 11, 2024 6:00pm**

**12. CLOSED SESSION**

- Interdistrict Students
- Government Code Section 54957
  - Superintendent's Evaluation-Conference with Labor Negotiators  
Agency Designated Representative – Board President  
Unrepresented Employee – Superintendent
  - Conference with labor negotiator  
Agency Designated Representative: Superintendent, Maggie Irby  
Unrepresented employees: Certificated Employees/Classified Employees
  - Public Employee Discipline/Dismissal/Release/Complaint

**13. REPORT OUT FROM CLOSED SESSION**

*The Superintendent Evaluation was positive.*

*Jeff Moore moved to approve the Superintendent Agreement as recommended, with the addition of an increase to the charter oversight stipend to \$6,000 annually as of July 1, 2024.*

*Roll Call Vote 5-0.*

**14. ADJOURNMENT**

Meeting adjourned at 8:32pm.

## Approval Batch 012401

## 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								
2024/25	07/19/24		LONG DISTANCE	DP25-00014 (1289181)	08/06/24	Paid	Printed	48.41		48.41
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00617384					Check Date 08/08/24		PO#	Register # 000320	
Total Invoice Amount								48.41		
Direct Vendor		AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011								
2024/25	07/24/24		BAN#702 6/24-7/23	000022042716 (1289181)	08/06/24	Paid	Printed	30.39		30.39
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00617385					Check Date 08/08/24		PO#	Register # 000320	
2024/25	07/24/24		BAN#040 6/24-7/23	000022044273 (1289181)	08/06/24	Paid	Printed	58.19		58.19
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00617385					Check Date 08/08/24		PO#	Register # 000320	
Total Invoice Amount								88.58		
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								
2024/25	07/14/24		MONTHLY TECH JULY 24	15645 (1289181)	08/06/24	Paid	Printed	1,200.00		1,200.00
		2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00								
Check #	00617386					Check Date 08/08/24		PO#	Register # 000320	
Total Invoice Amount								1,200.00		
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
2024/25	08/05/24		MONTHLY PEST SERVICE AUG 24	35896008 (1289181)	08/06/24	Paid	Printed	207.00		207.00
		2025 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00617387					Check Date 08/08/24		PO#	Register # 000320	
Total Invoice Amount								207.00		
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
Page 1 of 23										

Approval Batch 012401 (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		CSBA DCS (0200) CO WEST AMERICA BANK (001251/1) PO BOX 1450 SUISUN CITY, CA 94585-4450								
2024/25	06/05/24		GAMUT POLICY 7	INV-71257-Z5X1F6 (1289181)	08/06/24	Paid	Printed	2,280.00		2,280.00
Check #		2025 01- 0000- 0- 5800- 00- 0000- 7100- 000- 000- 0000- 00 00617388				Check Date 08/08/24		PO#	Register # 000320	
2024/25	06/05/24		GAMUT POLICY PLUS 7/1/24-6/30/25	INV-71257-Z5X1F6-1 (1289181)	08/06/24	Paid	Printed	1,235.00		1,235.00
Check #		2025 01- 0000- 0- 5800- 00- 0000- 7100- 000- 000- 0000- 00 00617388				Check Date 08/08/24		PO#	Register # 000320	
2024/25	06/05/24		CSBA MEMBERSHIP 7/1/24-6/30/25	INV-72247-N9D4K1 (1289181)	08/06/24	Paid	Printed	3,081.00		3,081.00
Check #		2025 01- 0000- 0- 5300- 00- 0000- 7100- 000- 000- 0000- 00 00617388				Check Date 08/08/24		PO#	Register # 000320	
Total Invoice Amount								6,596.00		
Direct Vendor		GOLDEN BEAR ALARM SERVICE INC (000061/2) PO BOX 2203 MARYSVILLE, CA 95901								
2024/25	08/01/24		ALARM SERVICE AUG 24	74634 (1289181)	08/06/24	Paid	Printed	180.00		180.00
Check #		2025 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00 00617389				Check Date 08/08/24		PO#	Register # 000320	
Total Invoice Amount								180.00		
Direct Vendor		HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484 (004490/1) P.O. BOX 9001030 LOUISVILLE, KY 40290-1030								
2024/25	07/08/24		ROTARY TOOL KIT	7903967 (1289181)	08/06/24	Paid	Printed	84.73		84.73
Check #		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 00617390				Check Date 08/08/24		PO#	Register # 000320	
2024/25	07/16/24		PAINT ROLLER	9155391 (1289181)	08/06/24	Paid	Printed	10.66		10.66
Check #		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00 00617390				Check Date 08/08/24		PO#	Register # 000320	
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
Page 2 of 23										

Approval Batch 012401 (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		HOME DEPOT CREDIT SERVICES (continued)								(continued)	
2024/25	07/16/24		HOSE REEL	9835585 (1289181)	08/06/24	Paid	Printed	159.80		159.80	
2025	01-0000-0-4300-00-0000-8100-000-000-0000-00										
Check #	00617390					Check Date	08/08/24	PO#		Register # 000320	
2024/25	07/16/24		PREK IRRIGATION SUPPLIES	9904377 (1289181)	08/06/24	Paid	Printed	61.97		61.97	
2025	01-0000-0-4300-00-0000-8100-000-000-0000-00										
Check #	00617390					Check Date	08/08/24	PO#		Register # 000320	
2024/25	07/16/24		HOSE REEL LEADER	9934072 (1289181)	08/06/24	Paid	Printed	13.92		13.92	
2025	01-0000-0-4300-00-0000-8100-000-000-0000-00										
Check #	00617390					Check Date	08/08/24	PO#		Register # 000320	
2024/25	07/17/24		PAINT ROLLER	8490667 (1289181)	08/06/24	Paid	Printed	18.55		18.55	
2025	01-0000-0-4300-00-0000-8100-000-000-0000-00										
Check #	00617390					Check Date	08/08/24	PO#		Register # 000320	
2024/25	07/17/24		EXPANDABLE HOSE	8550373 (1289181)	08/06/24	Paid	Printed	107.23		107.23	
2025	01-0000-0-4300-00-0000-8100-000-000-0000-00										
Check #	00617390					Check Date	08/08/24	PO#		Register # 000320	
2024/25	07/17/24		PAINT	8681608 (1289181)	08/06/24	Paid	Printed	40.73		40.73	
2025	01-0000-0-4300-00-0000-8100-000-000-0000-00										
Check #	00617390					Check Date	08/08/24	PO#		Register # 000320	
2024/25	07/18/24		OPERATIONS SUPPLIES	7181417 (1289181)	08/06/24	Paid	Printed	47.69		47.69	
2025	01-0000-0-4300-00-0000-8100-000-000-0000-00										
Check #	00617390					Check Date	08/08/24	PO#		Register # 000320	
Total Invoice Amount								545.28			
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953									
2024/25	08/02/24		K HVAC MOTOR REPLACEMENT	11222576 (1289181)	08/06/24	Paid	Printed	904.50		904.50	
2025	01-0000-0-5600-00-0000-8100-000-000-0000-00										
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California		
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Approval Batch 012401 (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		J&J HEATING & AIR (002504/2)			(continued)					
Check #	00617391				Check Date	08/08/24		PO#	Register # 000320	
Total Invoice Amount								904.50		
Direct Payment		MICHELLE COTE (MICHELLE CO)								
2024/25	08/02/24		LIVE SCAN	DP25-00015 (1289181)	08/06/24	Paid	Printed	25.00		25.00
		2025 01- 0000- 0- 5804- 00- 0000- 7200- 000- 000- 0000- 00								
Check #	00617392				Check Date	08/08/24		PO#	Register # 000320	
Total Invoice Amount								25.00		
Direct Vendor		NORTH VALLEY SIG C/O KEENAN-SETECH (000087/1) PO BOX 4328 TORRANCE, CA 90510								
2024/25	06/26/24		24-25 WORKERS COMP AUG 24	306866 (1289181)	08/06/24	Paid	Printed	3,692.00		3,692.00
		2025 01- 0000- 0- 9516- - - - -								
Check #	00617393				Check Date	08/08/24		PO#	Register # 000320	
Total Invoice Amount								3,692.00		
Direct Employee		O.S. BUTLER, SHANNON (170054)								
2024/25	07/31/24		CAMP MARCUM FOOD	EP25-00002 (1289181)	08/06/24	Paid	Printed	27.63		27.63
		2025 01- 3225- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00617394				Check Date	08/08/24		PO#	Register # 000320	
Total Invoice Amount								27.63		
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2024/25	07/27/24		COPIER LEASE 7/20-8/20	534535729 (1289181)	08/06/24	Paid	Printed	981.78		981.78
		2025 01- 0000- 0- 5600- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00617395				Check Date	08/08/24		PO#	Register # 000320	
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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## Approval Batch 012401 (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								981.78		
Direct Vendor		PERFORMANCE SYSTEMS INTEG (000078/3) PO BOX 8528 PASADENA, CA 91109-8601								
2024/25	08/03/24		FIRE ALARM SERVICE	MI-0002715 (1289181)	08/06/24	Paid	Printed	830.00		830.00
2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00										
Check #	00617396					Check Date 08/08/24	PO#	Register # 000320		
Total Invoice Amount								830.00		
Direct Vendor		SAM'S CLUB (009139/2) PO BOX 669810 DALLAS, TX 75266-0956								
2024/25	07/20/24		VAN FUEL 7/10	002886 (1289181)	08/06/24	Paid	Printed	41.00		41.00
2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00										
Check #	00617397					Check Date 08/08/24	PO#	Register # 000320		
2024/25	07/20/24		CAMP MARCUM FOOD	DP25-00012 (1289181)	08/06/24	Paid	Printed	665.96		665.96
2025 01- 3225- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00										
Check #	00617397					Check Date 08/08/24	PO#	Register # 000320		
2024/25	07/20/24		CAMP MARCUM FOOD	DP25-00013 (1289181)	08/06/24	Paid	Printed	380.15		380.15
2025 01- 3225- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00										
Check #	00617397					Check Date 08/08/24	PO#	Register # 000320		
Total Invoice Amount								1,087.11		
Direct Vendor		SANTA CRUZ COUNTY BANK (000019/1) PO BOX 8426 SANTA CRUZ, CA 95061								
2024/25	08/05/24		SOLAR LOAN REPAYMENT INTEREST INSTALL 9 OF 23	900493170-I9 (1289181)	08/06/24	Paid	Printed	6,025.21		6,025.21
2025 01- 0000- 0- 7438- 00- 0000- 9100- 000- 000- 0000- 00										
Check #	00617398					Check Date 08/08/24	PO#	Register # 000320		

Approval Batch 012401 (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		SANTA CRUZ COUNTY BANK (000019/1)			(continued)		(continued)				
2024/25	08/05/24		SOLAR LOAN REPAYMENT PRINCIPAL INSTALL 9 OF 23	900493170-P9 (1289181)	08/06/24	Paid	Printed	12,342.48		12,342.48	
		2025 01- 0000- 0- 7439- 00- 0000- 9100- 000- 000- 0000- 00									
Check #	00617398					Check Date 08/08/24		PO#	Register # 000320		
Total Invoice Amount								18,367.69			
Direct Vendor		SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926									
2024/25	08/01/24		CHLORINE-8 GALLONS	6405-538 (1289181)	08/06/24	Paid	Printed	70.87		70.87	
		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00									
Check #	00617399					Check Date 08/08/24		PO#	Register # 000320		
2024/25	08/01/24		#1 STENNER TUBE	6405-538-1 (1289181)	08/06/24	Paid	Printed	48.40		48.40	
		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00									
Check #	00617399					Check Date 08/08/24		PO#	Register # 000320		
2024/25	08/01/24		OPERATOR SEVRICE JULY 24	6405-538-2 (1289181)	08/06/24	Paid	Printed	173.25		173.25	
		2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00									
Check #	00617399					Check Date 08/08/24		PO#	Register # 000320		
Total Invoice Amount								292.52			
AP Vendor		STUDIES WEEKLY INC. (010922/1) 1140 N 1430 W OREM, UT 84057									
2024/25	07/19/24	R25-00005	K-5 SOCIAL STUDIES	510325 (1289181)	08/06/24	Paid	Printed	5,188.22		5,188.22	
		2025 01- 0000- 0- 4100- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00617400					Check Date 08/08/24		PO# P25-00005	Register # 000320		
Total Invoice Amount								5,188.22			
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622									
2024/25	07/31/24		SCHOOL PROPANE 7/2/24	134874 (1289181)	08/06/24	Paid	Printed	1,699.93		1,699.93	
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 012401 (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		THORNTON'S GAS (004577/1)			(continued)					
2024/25	07/31/24		SCHOOL PROPANE	134874	08/06/24	Paid	Printed	(continued)		
			7/2/24	(1289181) (continued)						
	2025	01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00617401					Check Date	08/08/24	PO#	Register # 000320	
Total Invoice Amount							1,699.93			

Approval Batch 012402							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		SAM'S CLUB (009139/2) PO BOX 669810 DALLAS, TX 75266-0956								
@	2023/24	06/27/24	OPERATIONS SUPPLIES	DP24-00149 (1289556)	08/06/24	Paid	Printed	406.24		406.24
2024 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00										
Check #	00617383						Check Date 08/08/24	PO#	Register # 000319	
							Total Invoice Amount	406.24		

## Approval Batch 012479

## 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								
2024/25	08/11/24		OFFICE/STAFF WATER 7/31	15604920081124 (1293893)	08/13/24	Paid	Printed	117.94		117.94
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00617691					Check Date	08/15/24	PO#	Register # 000321	
Total Invoice Amount								117.94		
Direct Employee		DE ALBA, TIFFANY (170463)								
2024/25	08/07/24		CAMP MARCUM BBQ FOOD	EP25-00003 (1293893)	08/13/24	Paid	Printed	155.43		155.43
		2025 01- 3225- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00617692					Check Date	08/15/24	PO#	Register # 000321	
Total Invoice Amount								155.43		
Direct Vendor		DEVELOPMENT SERVICES (000074/2) 1130 CIVIC CENTER BLVD YUBA CITY, CA 95993								
2024/25	08/01/24		FOOD FACILITIES ANNUAL PERMIT	INV-1635 (1293893)	08/13/24	Paid	Printed	755.00		755.00
		2025 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00617693					Check Date	08/15/24	PO#	Register # 000321	
Total Invoice Amount								755.00		
Direct Vendor		DOVE AUTO GLASS LLC (000066/2) 598 GARDEN HWY STE 6 YUBA CITY, CA 95991								
2024/25	08/08/24		VAN WINDSHIELD REPLACEMENT	113346 (1293893)	08/13/24	Paid	Printed	349.15		349.15
		2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00617694					Check Date	08/15/24	PO#	Register # 000321	
Total Invoice Amount								349.15		
Direct Vendor		HEARTLAND (003889/2) PO BOX 936565 ATLANTA, GA 31193-6565								

Approval Batch 012479 (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		HEARTLAND (003889/2) (continued)								
2024/25	07/10/24		MYSCHOOLAPPS 8/1/24-7/31-25	HSSREC032341-2 (1293893)	08/13/24	Paid	Printed	800.00		800.00
Check #	2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 00617695					Check Date	08/15/24	PO#	Register # 000321	
2024/25	07/10/24		MOSAIC CENTRAL OFFICE/BACK OF HOUSE 8/1/24-7/31/25	HSSREC03241-1 (1293893)	08/13/24	Paid	Printed	1,065.00		1,065.00
Check #	2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 00617695					Check Date	08/15/24	PO#	Register # 000321	
2024/25	07/10/24		MOSAIC CLOUD FRONT OF HOUSE 8/1/24-7/31/25	HSSREC32341 (1293893)	08/13/24	Paid	Printed	1,225.00		1,225.00
Check #	2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00 00617695					Check Date	08/15/24	PO#	Register # 000321	
Total Invoice Amount								3,090.00		
Direct Employee		IRBY, MARGARET K (170371)								
2024/25	08/08/24		STAFF ROOM SUPPLIES- ACCT BAL \$3,894.19	EP25-00004 (1293893)	08/13/24	Paid	Printed	105.81		105.81
Check #	2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00617696					Check Date	08/15/24	PO#	Register # 000321	
2024/25	08/08/24		STAFF SNACKS-ACCT BAL \$3,715.98	EP25-00005 (1293893)	08/13/24	Paid	Printed	178.21		178.21
Check #	2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00617696					Check Date	08/15/24	PO#	Register # 000321	
2024/25	08/08/24		STAFF SNACKS- ACCT BAL \$3642.58	EP25-00006 (1293893)	08/13/24	Paid	Printed	73.40		73.40
Check #	2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00 00617696					Check Date	08/15/24	PO#	Register # 000321	
Total Invoice Amount								357.42		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
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Approval Batch 012479 (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		LIMINEX INC (000017/1) DEPT LA 24607 PASADENA, CA 91185-4607								
2024/25	08/05/24		1 YR GO GUARDIAN	INV-121844	08/13/24	Paid	Printed	2,700.00		2,700.00
			8/17/24-8/16/25	(1293893)						
		2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00617697					Check Date 08/15/24	PO#		Register # 000321	
Total Invoice Amount								2,700.00		
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300								
2024/25	08/07/24		ELECTRICITY	DP25-00016	08/13/24	Paid	Printed	1,681.52		1,681.52
			7/8-8/5	(1293893)						
		2025 01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00617698					Check Date 08/15/24	PO#		Register # 000321	
Total Invoice Amount								1,681.52		
Direct Vendor		PLACER CO. OFFICE OF ED (003576/1) 360 NEVADA STREET AUBURN, CA 95603								
2024/25	07/30/24		KS TK BOOTCAMP	AR25-00220	08/13/24	Paid	Printed	75.00		75.00
				(1293893)						
		2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00617699					Check Date 08/15/24	PO#		Register # 000321	
Total Invoice Amount								75.00		
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901								
2024/25	08/01/24		RECOLOGY AUG 24	76364801	08/13/24	Paid	Printed	535.60		535.60
				(1293893)						
		2025 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00617700					Check Date 08/15/24	PO#		Register # 000321	
Total Invoice Amount								535.60		
Direct Vendor		STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409								

Approval Batch 012479 (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)						
2024/25	08/03/24		GR 1 FOLDERS	6008718630 (1293893)	08/13/24	Paid	Printed	58.90		58.90
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00617701					Check Date 08/15/24	PO#	Register # 000321		
2024/25	08/03/24		GR 1 SUPPLIES	6008718631 (1293893)	08/13/24	Paid	Printed	62.78		62.78
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00617701					Check Date 08/15/24	PO#	Register # 000321		
Total Invoice Amount								121.68		
Direct Vendor		SUPERIOR EQUIPMENT REPAIR INC (000093/2) 1905 AVIATION BLVD LINCOLN, CA 95648								
2024/25	08/09/24		BUS#3 SERVICE (5 ISSUES)	INV-57603 (1293893)	08/13/24	Paid	Printed	4,673.61		4,673.61
		2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00617702					Check Date 08/15/24	PO#	Register # 000321		
Total Invoice Amount								4,673.61		
Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								
2024/25	08/02/24		CELL SERVICE 7/3-8/2	9970539908 (1293893)	08/13/24	Paid	Printed	320.22		320.22
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00617703					Check Date 08/15/24	PO#	Register # 000321		
Total Invoice Amount								320.22		

Approval Batch 012523							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		NORTH ROOTS TREE CARE INC (000101/1) 1727 SKINNER AVE OLIVEHURST, CA 95961								
2024/25	08/13/24		LOT CLEARING-TREES/B RUSH/WEEDS/STU MP GRINDING	E-2602 (1303200)	08/16/24	Paid	Printed	8,400.00		8,400.00
		2025 01- 0000- 0- 6170- 00- 0000- 8500- 000- 000- 0000- 00								
Check #	00617930						Check Date 08/20/24	PO#	Register # 000323	
Total Invoice Amount								8,400.00		

Approval Batch 012524							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		RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING (010731/2) PO BOX 841899 LOS ANGELES, CA 90084-1915								
@	2023/24	06/30/24		NON DOT DRUG TEST CB & MI	00120240-00 (1303059)	08/16/24	Paid	Printed	100.00		100.00
		2024	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00								
	Check #	00617928					Check Date	08/20/24	PO#	Register #	000322
@	2023/24	06/30/24		NON DOT DRUG TEST TD & QRTLY COMPLIANCE	00120746-00 (1303059)	08/16/24	Paid	Printed	75.00		75.00
		2024	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00								
	Check #	00617928					Check Date	08/20/24	PO#	Register #	000322
Total Invoice Amount									175.00		
	Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667								
@	2023/24	06/30/24		FINAL 23-24 PROPERTY TAX IN LIEU	DP24-00150 (1303059)	08/16/24	Paid	Printed	38,555.00		38,555.00
		2024	01- 0000- 0- 8096- 00- 0000- 0000- 000- 000- 0000- 00								
	Check #	00617929					Check Date	08/20/24	PO#	Register #	000322
Total Invoice Amount									38,555.00		



Approval Batch 012550							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								
2024/25	08/07/24		24-25 FIBER 8/7-9/6	DP25-00017 (1306353)	08/20/24	Paid	Printed	861.57		861.57
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00618172					Check Date 08/22/24		PO#	Register # 000324	
Total Invoice Amount								861.57		
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2024/25	08/16/24		VISION/DENTAL SEPT 24	DP25-00018 (1306353)	08/20/24	Paid	Printed	3,519.58		3,519.58
		2025 01- 0000- 0- 9514- - - - -								
Check #	00618173					Check Date 08/22/24		PO#	Register # 000324	
Total Invoice Amount								3,519.58		
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								
2024/25	08/08/24		TEACHER LAPTOP	15675 (1306353)	08/20/24	Paid	Printed	300.00		300.00
		2025 01- 5807- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00618174					Check Date 08/22/24		PO#	Register # 000324	
2024/25	08/14/24		MONTHLY TECH AUG 24	15677 (1306353)	08/20/24	Paid	Printed	1,200.00		1,200.00
		2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00								
Check #	00618174					Check Date 08/22/24		PO#	Register # 000324	
Total Invoice Amount								1,500.00		
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953								
2024/25	08/19/24		BI-ANNUAL HVAC SERVICE (NO FILTERS)	11222595 (1306353)	08/20/24	Paid	Printed	1,155.00		1,155.00
		2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00618175					Check Date 08/22/24		PO#	Register # 000324	
Total Invoice Amount								1,155.00		
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)									
										Page 15 of 23

Approval Batch 012550 (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		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056								
2024/25	08/16/24		WATER TESTING	242806290	08/20/24	Paid	Printed	145.96		145.96
			8/15	(1306353)						
		2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00618176					Check Date 08/22/24	PO#		Register # 000324	
Total Invoice Amount								145.96		
Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667								
2024/25	06/30/24		22-23 OVERSIGHT	22-23-1	08/20/24	Paid	Printed	2,425.00		2,425.00
			FINAL	(1306353)						
		2025 01- 0050- 0- 9510- - - - -								
Check #	00618177					Check Date 08/22/24	PO#		Register # 000324	
Total Invoice Amount								2,425.00		
Direct Vendor		SUPERIOR EQUIPMENT REPAIR INC (000093/2) 1905 AVIATION BLVD LINCOLN, CA 95648								
2024/25	08/12/24		BUS #3 LOF	INV-57781	08/20/24	Paid	Printed	674.45		674.45
			CHANGE	(1306353)						
		2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00618178					Check Date 08/22/24	PO#		Register # 000324	
2024/25	08/14/24		BUS #3 45 DAY	INV-57868	08/20/24	Paid	Printed	189.77		189.77
			INSPECT	(1306353)						
		2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00618178					Check Date 08/22/24	PO#		Register # 000324	
2024/25	08/16/24		BUS #3 CHILD	INV-57981	08/20/24	Paid	Printed	612.61		612.61
			LOCK	(1306353)						
		2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00618178					Check Date 08/22/24	PO#		Register # 000324	
2024/25	08/19/24		BUS #2 45 DAY	INV-57993	08/20/24	Paid	Printed	2,097.40		2,097.40
			INSPECT, LOF &	(1306353)						
		2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00618178					Check Date 08/22/24	PO#		Register # 000324	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 012550 (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	3,574.23		

Approval Batch 012616								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								
2024/25	08/19/24		LONG DISTANCE	DP25-00020 (1311559)	08/27/24	Paid	Printed	48.41		48.41
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00618578					Check Date 08/29/24		PO#	Register # 000325	
Total Invoice Amount								48.41		
Direct Vendor		ENVOY PLAN SERVICES INC CO TSACONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799								
2024/25	08/23/24		TPA FEES JULY 24	111622 (1311559)	08/27/24	Paid	Printed	9.00		9.00
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00618579					Check Date 08/29/24		PO#	Register # 000325	
Total Invoice Amount								9.00		
Direct Vendor		FLETCHERS PLUMBING & CONTRACTING INC (001777/1) 219 BURNS DR. YUBA CITY, CA 95991								
2024/25	08/23/24		STAFF TOILET LEAK	185944 (1311559)	08/27/24	Paid	Printed	330.00		330.00
		2025 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00618580					Check Date 08/29/24		PO#	Register # 000325	
Total Invoice Amount								330.00		
Direct Vendor		GOLD STAR FOODS (009670/1) P.O. BOX 4328 ONTARIO, CA 91761-1558								
2024/25	08/14/24		CAFETERIA FOOD	7635825 (1311559)	08/27/24	Paid	Printed	4,874.51		4,874.51
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00618581					Check Date 08/29/24		PO#	Register # 000325	
2024/25	08/14/24		CAFETERIA FOOD	7635860 (1311559)	08/27/24	Paid	Printed	471.22		471.22
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00618581					Check Date 08/29/24		PO#	Register # 000325	
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)										
										 ERP for California
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## Approval Batch 012616 (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		GOLD STAR FOODS (009670/1) (continued)								(continued)	
2024/25	08/14/24		CAFETERIA FOOD	7665493 (1311559)	08/27/24	Paid	Printed	18.20		18.20	
		2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00618581					Check Date 08/29/24	PO#		Register # 000325		
Total Invoice Amount								5,363.93			
Direct Vendor		JESSE LEWIS CHOOSE LOVE MVMT (000079/1) PO BOX 6056 NEWTOWN, CT 06470									
2024/25	08/27/24		CARES IMPLEMENTATION WORKSHOP 8/20	025113 (1311559)	08/27/24	Paid	Printed	2,500.00		2,500.00	
		2025	01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00618582					Check Date 08/29/24	PO#		Register # 000325		
Total Invoice Amount								2,500.00			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
2024/25	08/19/24		CAFETERIA FOOD	7099949 (1311559)	08/27/24	Paid	Printed	1,054.00		1,054.00	
		2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00618583					Check Date 08/29/24	PO#		Register # 000325		
2024/25	08/19/24		CAFETERIA MILK	7099949-1 (1311559)	08/27/24	Paid	Printed	392.12		392.12	
		2025	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00618583					Check Date 08/29/24	PO#		Register # 000325		
2024/25	08/19/24		CAFETERIA GLOVES	7099949-2 (1311559)	08/27/24	Paid	Printed	39.63		39.63	
		2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00618583					Check Date 08/29/24	PO#		Register # 000325		
2024/25	08/26/24		CAFETERIA GLOVES	710220-2 (1311559)	08/27/24	Paid	Printed	39.63		39.63	
		2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00618583					Check Date 08/29/24	PO#		Register # 000325		
2024/25	08/26/24		CAFETERIA FOOD	7102220 (1311559)	08/27/24	Paid	Printed	882.96		882.96	
		2025	13- 5310- 0- 4700- 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, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California		
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Approval Batch 012616 (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)			
Check #	00618583					Check Date	08/29/24	PO#	Register # 000325	
2024/25	08/26/24		CAFETERIA MILK	7102220-1 (1311559)	08/27/24	Paid	Printed	345.40		345.40
	2025 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00618583					Check Date	08/29/24	PO#	Register # 000325	
Total Invoice Amount								2,753.74		
Direct Vendor		READING HORIZONS (000065/2) 1194 FLINT MEADOW DR KAYSVILE, CA 84037								
2024/25	08/05/24		PD TRAINING	59994 (1311559)	08/27/24	Paid	Printed	321.75		321.75
	2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00618584					Check Date	08/29/24	PO#	Register # 000325	
Total Invoice Amount								321.75		
Direct Vendor		SAM'S CLUB (009139/2) PO BOX 669810 DALLAS, TX 75266-0956								
2024/25	08/20/24		VAN FUEL 8/14	004922 (1311559)	08/27/24	Paid	Printed	52.96		52.96
	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00618585					Check Date	08/29/24	PO#	Register # 000325	
2024/25	08/20/24		VAN FUEL 8/19	008876-1 (1311559)	08/27/24	Paid	Printed	60.16		60.16
	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00618585					Check Date	08/29/24	PO#	Register # 000325	
2024/25	08/20/24		CAMP MARCUM FOOD/SUPPLIES WEEK 3	DP25-00022 (1311559)	08/27/24	Paid	Printed	382.98		382.98
	2025 01- 3225- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00618585					Check Date	08/29/24	PO#	Register # 000325	
2024/25	08/20/24		CAMP MARCUM FOOD/SUPPLIES WEEK 4	DP25-00023 (1311559)	08/27/24	Paid	Printed	90.17		90.17
	2025 01- 3225- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00618585					Check Date	08/29/24	PO#	Register # 000325	
2024/25	08/20/24		PREK SNACKS/SUPPLIES	DP25-00024 (1311559)	08/27/24	Paid	Printed	273.01		273.01
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
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Approval Batch 012616 (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	SAM'S CLUB (009139/2)		(continued)					(continued)		
2024/25	08/20/24		PREK SNACKS/SUPPLIES	DP25-00024 (1311559) (continued)	08/27/24	Paid	Printed	(continued)		
	2025	12- 6105- 0- 4300- 00- 0001- 1000- 000- 000- 0000- 00								
Check #	00618585					Check Date	08/29/24	PO#		Register # 000325
Total Invoice Amount								859.28		
Direct Vendor	SSRA (005647/1) PO BOX 225 NICOLAUS, CA 95659									
2024/25	08/14/24		CAMP MARCUM 7/16-8/8	DP25-00019 (1311559)	08/27/24	Paid	Printed	1,808.00		1,808.00
	2025	01- 3225- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00618586					Check Date	08/29/24	PO#		Register # 000325
Total Invoice Amount								1,808.00		
Direct Vendor	SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007									
2024/25	07/25/24		CAMP MARCUM FOOD/MILK	531195046 (1311559)	08/27/24	Paid	Printed	1,140.48		1,140.48
	2025	01- 3225- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00618587					Check Date	08/29/24	PO#		Register # 000325
Total Invoice Amount								1,140.48		
Direct Vendor	TCSIG (004372/2) 400 PLUMAS BLVD STE 210 YUBA CITY, CA 95991									
2024/25	08/26/24		HEALTH SEPT 24	DP25-00021 (1311559)	08/27/24	Paid	Printed	22,912.00		22,912.00
	2025	01- 0000- 0- 9514- - - - - - - - - -								
Check #	00618588					Check Date	08/29/24	PO#		Register # 000325
Total Invoice Amount								22,912.00		
Direct Employee	VILLARREAL, PAULA S (170315)									
2024/25	08/14/24		VAN CAR WASH	EP25-00007 (1311559)	08/27/24	Paid	Printed	18.00		18.00
	2025	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00								
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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## Approval Batch 012616 (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		VILLARREAL, PAULA S (170315)	(continued)							
Check #	00618589					Check Date 08/29/24	PO#		Register # 000325	

Total Invoice Amount 18.00

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	146,530.71	209,831.39-	356,362.10-
12	273.01	17,561.21	17,288.20
13	8,872.67	41,041.09	32,168.42
Total	155,676.39		



Number of Payments	91	
Number of Checks	<b>54</b>	<b>\$155,676.39</b>
Number of ACH Advice	<b>0</b>	
Number of vCard Advice	<b>0</b>	
Total Check/Advice Amount	<b>\$155,676.39</b>	
Total Unpaid Sales Tax	\$ .00	
Total Expense Amount	\$155,676.39	
<hr/>		
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	8	
\$100 - \$499	14	
\$500 - \$999	8	
\$1,000 - \$4,999	17	
\$5,000 - \$9,999	4	
\$10,000 - \$14,999		
\$15,000 - \$99,999	3	
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
<hr/>		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments	4	
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count 91 Check Count 54 ACH Count 0 vCard Count 0 Total Check/Advice Amount 155,676.39  
\$155,676.39

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Starting Check/Advice Date = 8/1/2024, Ending Check/Advice Date = 8/29/2024, Page Break by Check/Advice? = N, Zero? = Y)

**Checks Dated 08/01/2024 through 08/29/2024**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00617383	08/08/2024	SAM'S CLUB	01-4300		406.24
00617384	08/08/2024	AT&T	01-5900		48.41
00617385	08/08/2024	AT&T CALNET	01-5900		88.58
00617386	08/08/2024	CENIOM	01-5800		1,200.00
00617387	08/08/2024	CLARK PEST CONTROL OF STOCKTON	01-5507		207.00
00617388	08/08/2024	CSBA DCS (0200) CO WEST AMERICA BANK	01-5300	3,081.00	
			01-5800	3,515.00	6,596.00
00617389	08/08/2024	GOLDEN BEAR ALARM SERVICE INC	01-5800		180.00
00617390	08/08/2024	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-4300		545.28
00617391	08/08/2024	J&J HEATING & AIR	01-5600		904.50
00617392	08/08/2024	MICHELLE COTE	01-5804		25.00
00617393	08/08/2024	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,692.00
00617394	08/08/2024	O.S. BUTLER, SHANNON	01-4300		27.63
00617395	08/08/2024	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00617396	08/08/2024	PERFORMANCE SYSTEMS INTEG	01-5800		830.00
00617397	08/08/2024	SAM'S CLUB	01-4300		1,087.11
00617398	08/08/2024	SANTA CRUZ COUNTY BANK	01-7438	6,025.21	
			01-7439	12,342.48	18,367.69
00617399	08/08/2024	SIERRA WATER UTILITY	01-4300	119.27	
			01-5800	173.25	292.52
00617400	08/08/2024	STUDIES WEEKLY INC.	01-4100		5,188.22
00617401	08/08/2024	THORNTON'S GAS	01-5503		1,699.93
00617691	08/15/2024	ALHAMBRA & SIERRA SPRINGS	01-5800		117.94
00617692	08/15/2024	DE ALBA, TIFFANY	01-4300		155.43
00617693	08/15/2024	DEVELOPMENT SERVICES	13-5800		755.00
00617694	08/15/2024	DOVE AUTO GLASS LLC	01-5600		349.15
00617695	08/15/2024	HEARTLAND	01-5800		3,090.00
00617696	08/15/2024	IRBY, MARGARET K	01-4300		357.42
00617697	08/15/2024	LIMINEX INC	01-5800		2,700.00
00617698	08/15/2024	PACIFIC GAS & ELECTRIC	01-5502		1,681.52
00617699	08/15/2024	PLACER CO. OFFICE OF ED	01-5800		75.00
00617700	08/15/2024	RECOLOGY YUBA-SUTTER	01-5506		535.60
00617701	08/15/2024	STAPLES	01-4300		121.68
00617702	08/15/2024	SUPERIOR EQUIPMENT REPAIR INC	01-5600		4,673.61
00617703	08/15/2024	VERIZON WIRELESS	01-5900		320.22
00617928	08/20/2024	RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING	01-5800		175.00
00617929	08/20/2024	SOUTH SUTTER CHARTER SCHOOL	01-8096		38,555.00
00617930	08/20/2024	NORTH ROOTS TREE CARE INC	01-6170		8,400.00
00618172	08/22/2024	AT&T	01-5900		861.57
00618173	08/22/2024	CALIFORNIA'S VALUED TRUST	01-9514		3,519.58

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 08/01/2024 through 08/29/2024**

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00618174	08/22/2024	CENIOM	01-4300	300.00	
			01-5800	1,200.00	1,500.00
00618175	08/22/2024	J&J HEATING & AIR	01-5800		1,155.00
00618176	08/22/2024	PACE ANALYTICAL SERVICES LLC	01-5800		145.96
00618177	08/22/2024	SOUTH SUTTER CHARTER SCHOOL	01-9510		2,425.00
00618178	08/22/2024	SUPERIOR EQUIPMENT REPAIR INC	01-5600		3,574.23
00618578	08/29/2024	AT&T	01-5900		48.41
00618579	08/29/2024	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		9.00
00618580	08/29/2024	FLETCHERS PLUMBING & CONTRACTING INC	01-5600		330.00
00618581	08/29/2024	GOLD STAR FOODS	13-4700		5,363.93
00618582	08/29/2024	JESSE LEWIS CHOOSE LOVE MVMT	01-5800		2,500.00
00618583	08/29/2024	PROPACIFIC FRESH	13-4300	79.26	
			13-4700	1,936.96	
			13-4712	737.52	2,753.74
00618584	08/29/2024	READING HORIZONS	01-5800		321.75
00618585	08/29/2024	SAM'S CLUB	01-4300	586.27	
			12-4300	273.01	859.28
00618586	08/29/2024	SSRA	01-5800		1,808.00
00618587	08/29/2024	SYSCO FOOD SVCS OF SACRAMENTO	01-4300		1,140.48
00618588	08/29/2024	TCSIG	01-9514		22,912.00
00618589	08/29/2024	VILLARREAL, PAULA S	01-5800		18.00
<b>Total Number of Checks</b>			<b>54</b>		<b>155,676.39</b>

**Fund Recap**

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	51	146,530.71
12	CHILD DEVELOPMENT	1	273.01
13	CAFETERIA	3	8,872.67
<b>Total Number of Checks</b>		<b>54</b>	<b>155,676.39</b>
<b>Less Unpaid Tax Liability</b>			<b>.00</b>
<b>Net (Check Amount)</b>			<b>155,676.39</b>

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.

## **Posting of Public Notice**

August 30, 2024

Marcum-Illinois Union ESD

2452 El Centro Blvd.

East Nicolaus, CA 95659

NOTICE IS HERBY GIVEN that the Marcum-Illinois Board of Trustees will conduct a public hearing on Pupil Textbook and Instructional materials

Wednesday, September 11, 2024

6:00pm in the Library

The Public Hearing is in order to comply with requirements of Education Code Section 60119 Pupil Textbook and Instructional Materials whereas on or before the eight week of school the textbook and instructional materials that were provided to all students be detailed in a public hearing

Posted:

Website

Post Office

School Window

**Education Code Section 60119**  
**Resolution of Sufficiency of Instructional Materials**  
**BR 2024-2025-1**

**Whereas**, the governing board of Marcum-Illinois Union Elementary School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 11, 2024 at 6:00pm., which is before the eighth week of school and which did not take place during or immediately following school hours, and;

**Whereas**, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

**Whereas**, the governing board encouraged participation by parents, teachers, members of the community, and bargaining unit leaders in the public hearing, and

**Whereas**, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks and instructional materials were provided to all students, including English learners, in the district, and

**Whereas**, the definition of “sufficient textbooks or instructional materials” means that each pupil has a textbook or instructional materials, or both, to use in class and to take home.

**Whereas**, sufficient textbooks and instructional materials were provided to each student, including English learners that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects:

TK-5<sup>th</sup> Go Math

6,7,8 CPM Educational Program: Core Connections Course 1,2,3

K-5 TCI Science

6-8 IQWST Science

6-8 Cengage National Geographic

K-5 Studies Weekly CA Social Studies

6-8 StudySync McGraw Hill English Language Arts

K-6 Wonders, McGraw Hill English Language Arts

Therefore be it resolved that for the 2024-2025 school year, the Marcum-Illinois Union Elementary School District has provided each pupil with sufficient textbooks and instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

Ayes\_\_\_\_\_

Noes\_\_\_\_\_

Abstain\_\_\_\_\_

Absent\_\_\_\_\_

STATE OF CALIFORNIA, COUNTY OF SUTTER

I, Jeff Moore, President of the Governing Board of Marcum-Illinois Union Elementary School District of Sutter County, California do hereby certify that the foregoing is a full, true, and correct copy of the resolution adopted by the Board of Trustees at a regularly called and conducted meeting held on September 11, 2024.

\_\_\_\_\_  
 President of the Board

\_\_\_\_\_  
 Date

# Marcum-Illinois Elementary School District

2023-24 Unaudited Actuals





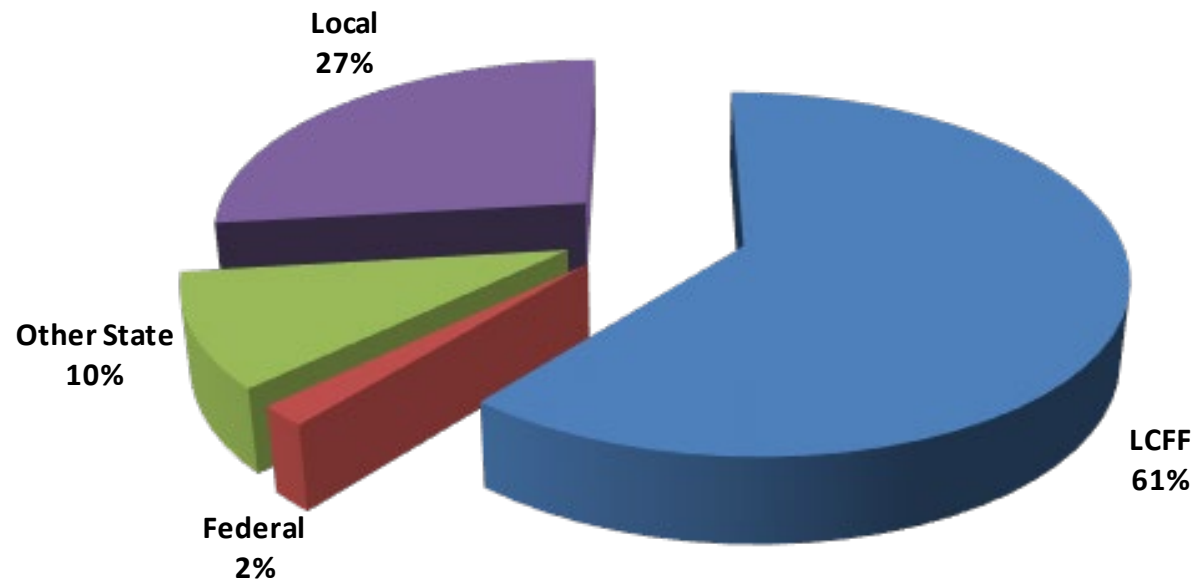
# Revenues

## 2023-24 Unaudited Actuals

Revenues 2023-24 Unaudited Actuals		
LCFF	\$	2,313,287.63
Federal		70,463.33
Other State		389,280.17
Local		1,019,230.83
<b>SUBTOTAL REVENUE</b>	<b>\$</b>	<b>3,792,261.96</b>

# Revenues

## 2023-24 Unaudited Actuals





# Expenditures & Transfers Out

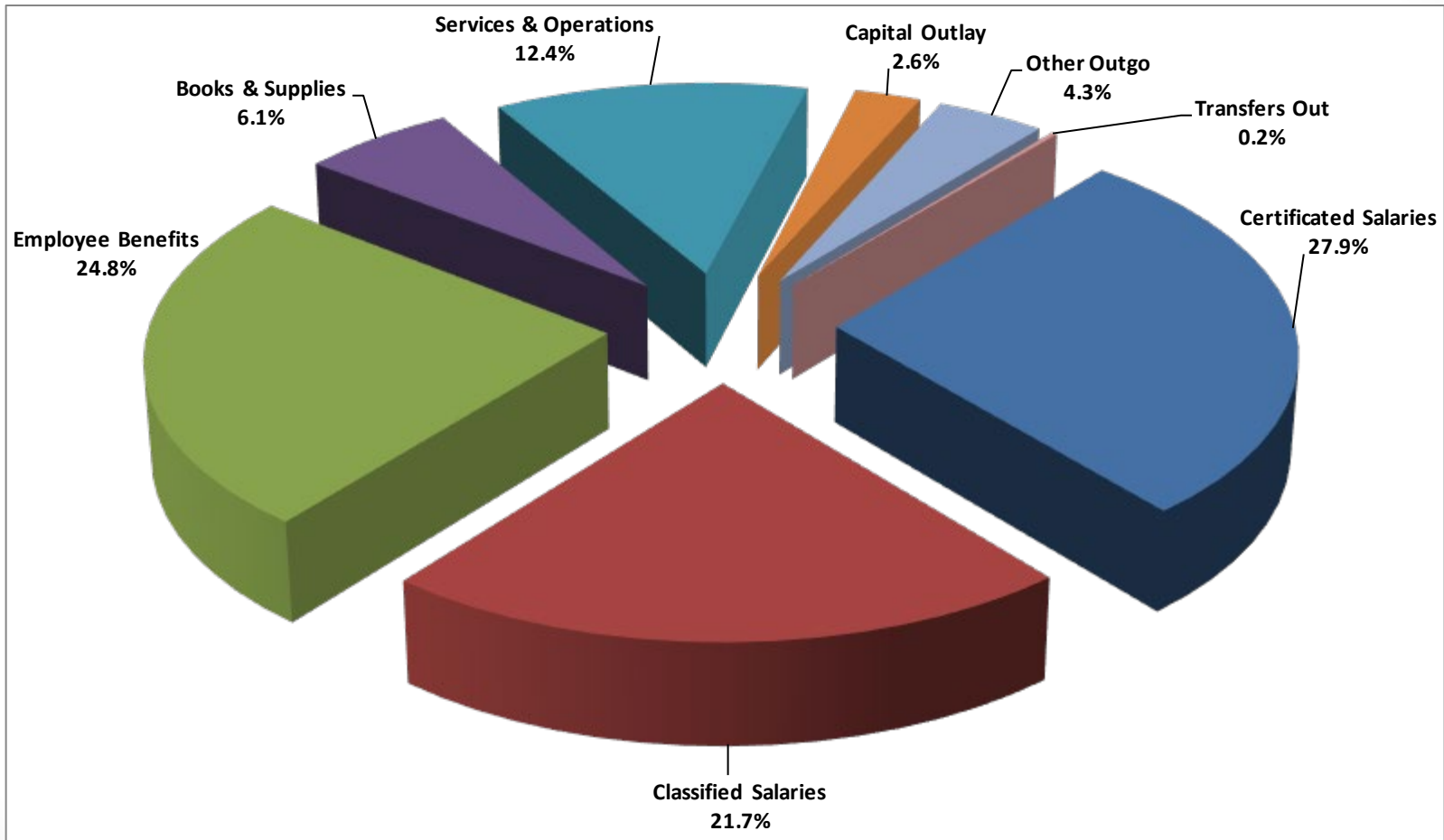
## 2023-24 Unaudited Actuals



<b>2023-24 Unaudited Actuals Expenditures</b>	
<b>Certificated Salaries</b>	<b>\$ 874,689.81</b>
<b>Classified Salaries</b>	<b>681,890.72</b>
<b>Employee Benefits</b>	<b>777,139.10</b>
<b>Books &amp; Supplies</b>	<b>190,673.52</b>
<b>Services &amp; Operations</b>	<b>389,488.66</b>
<b>Capital Outlay</b>	<b>82,661.70</b>
<b>Other Outgo</b>	<b>134,499.84</b>
<b>Transfers Out</b>	<b>7,292.87</b>
<b>Sub Total Expense</b>	<b><u>\$ 3,138,336.22</u></b>

# Expenditures & Transfers Out 2023-24 Unaudited Actuals

46



# General Fund Summary Comparison



	2023-24 Estimated Actuals	2023-24 Unaudited Actuals	Difference
<b>Beginning Balance</b>	\$ 2,459,059.00	\$ 2,459,059.21	\$ 0.21
Revenues <sup>1</sup>	\$ 3,291,726.00	\$ 3,503,629.14	\$ 211,903.14
Charter Oversight (local) revenue	\$ 291,720.00	\$ 288,632.82	\$ (3,087.18)
<b>TOTAL REVENUE</b>	<b>\$ 3,583,446.00</b>	<b>\$ 3,792,261.96</b>	<b>\$ 208,815.96</b>
Expenditures <sup>2</sup>	\$ 3,184,824.00	\$ 3,131,043.35	\$ (53,780.65)
<b>TOTAL EXPENDITURE</b>	<b>\$ 3,184,824.00</b>	<b>\$ 3,131,043.35</b>	<b>\$ (53,780.65)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ 398,622.00</b>	<b>\$ 661,218.61</b>	<b>\$ 262,596.61</b>
Interfund Transfers - In	\$ -	\$ -	\$ -
Interfund Transfers - Out <sup>3</sup>	\$ -	\$ 7,292.87	\$ 7,292.87
Net Increase (Decrease)	\$ 398,622.00	\$ 653,925.74	\$ 255,303.74
Audit Adjustments	\$ (46,683.00)	\$ (46,683.10)	\$ (0.10)
<b>Ending Balance</b>	<b>\$ 2,810,998.00</b>	<b>\$ 3,066,301.85</b>	<b>\$ 255,303.85</b>

1. The increase in revenue is primarily due to the increase in interest due to the facility lease, property taxes, lottery, and a one-time ASES ESSER III grant.
2. The decrease in expenditures from Estimated Actuals is primarily due to capital projects being less than anticipated at estimated actuals or postponing them to the following year.
3. There was a contribution needed to Fund 13, Child Nutrition Fund, specifically made to cover snacks for those kids that did not qualify for a free snack.

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	49.85%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	exempt
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$2,548,602.13
	Appropriations Subject to Limit	\$2,548,602.13
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	2.04%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

Signed: \_\_\_\_\_  
Clerk / Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Sep 11, 2024

To the Superintendent of Public Instruction:

2023-24 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

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

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

For County Office of Education:

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

For School District:

Maggie Irby  
\_\_\_\_\_  
Name  
Superintendent/Principal  
\_\_\_\_\_  
Title  
(530) 656-2407  
\_\_\_\_\_  
Telephone  
Maggiei@sutter.k12.ca.us  
\_\_\_\_\_  
E-mail Address

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:			
Form	Description	2023-24 Unaudited Actuals	2024-25 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund	G	G
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		

51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

PCR	Program Cost Report	GS
SEA	Special Education Revenue Allocations	
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	
SIAA	Summary of Interfund Activities - Actuals	G



			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,313,287.63	0.00	2,313,287.63	2,286,111.00	0.00	2,286,111.00	-1.2%
2) Federal Revenue		8100-8299	0.00	70,463.33	70,463.33	0.00	111,310.00	111,310.00	58.0%
3) Other State Revenue		8300-8599	49,612.46	339,667.71	389,280.17	37,376.00	355,263.00	392,639.00	0.9%
4) Other Local Revenue		8600-8799	974,510.02	44,720.81	1,019,230.83	730,212.00	45,523.00	775,735.00	-23.9%
5) TOTAL, REVENUES			3,337,410.11	454,851.85	3,792,261.96	3,053,699.00	512,096.00	3,565,795.00	-6.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	824,642.28	50,047.53	874,689.81	847,221.00	70,404.00	917,625.00	4.9%
2) Classified Salaries		2000-2999	514,818.84	167,071.88	681,890.72	531,160.00	166,162.00	697,322.00	2.3%
3) Employee Benefits		3000-3999	611,647.76	165,491.34	777,139.10	673,440.00	178,874.00	852,314.00	9.7%
4) Books and Supplies		4000-4999	123,018.59	67,654.93	190,673.52	102,815.00	49,655.00	152,470.00	-20.0%
5) Services and Other Operating Expenditures		5000-5999	346,344.53	43,144.13	389,488.66	322,184.00	66,808.00	388,992.00	-0.1%
6) Capital Outlay		6000-6999	45,969.05	36,692.65	82,661.70	128,560.00	131,370.00	259,930.00	214.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,330.38	99,169.46	134,499.84	36,736.00	114,046.00	150,782.00	12.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,099.11)	3,099.11	0.00	(2,905.00)	2,905.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,498,672.32	632,371.03	3,131,043.35	2,639,211.00	780,224.00	3,419,435.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			838,737.79	(177,519.18)	661,218.61	414,488.00	(268,128.00)	146,360.00	-77.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,292.87	0.00	7,292.87	45,077.00	0.00	45,077.00	518.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(162,205.53)	162,205.53	0.00	(157,097.00)	157,097.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(169,498.40)	162,205.53	(7,292.87)	(202,174.00)	157,097.00	(45,077.00)	518.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			669,239.39	(15,313.65)	653,925.74	212,314.00	(111,031.00)	101,283.00	-84.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,888,681.93	570,377.28	2,459,059.21	2,511,238.22	555,063.63	3,066,301.85	24.7%
b) Audit Adjustments		9793	(46,683.10)	0.00	(46,683.10)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,841,998.83	570,377.28	2,412,376.11	2,511,238.22	555,063.63	3,066,301.85	27.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,841,998.83	570,377.28	2,412,376.11	2,511,238.22	555,063.63	3,066,301.85	27.1%
2) Ending Balance, June 30 (E + F1e)			2,511,238.22	555,063.63	3,066,301.85	2,723,552.22	444,032.63	3,167,584.85	3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	555,063.63	555,063.63	0.00	444,032.63	444,032.63	-20.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	288,632.82	0.00	288,632.82	291,720.00	0.00	291,720.00	1.1%
Charter Oversight	0000	9780	288,632.82		288,632.82			0.00	
Charter Oversight	0000	9780			0.00	291,720.00		291,720.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	627,667.24	0.00	627,667.24	692,902.00	0.00	692,902.00	10.4%
Unassigned/Unappropriated Amount		9790	1,590,438.16	0.00	1,590,438.16	1,738,930.22	0.00	1,738,930.22	9.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,169,885.75	612,802.31	2,782,688.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	4,500.00	0.00	4,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	175,424.58	368.00	175,792.58				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	51,694.31	78,101.39	129,795.70				
4) Due from Grantor Government		9290	1,662.00	0.00	1,662.00				

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
5) Due from Other Funds		9310	178.91	0.00	178.91				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Lease Receivable		9380	5,223,086.41	0.00	5,223,086.41				
10) TOTAL, ASSETS			7,626,431.96	691,271.70	8,317,703.66				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	115,048.75	46,155.56	161,204.31				
2) Due to Grantor Governments		9590	0.00	16.00	16.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	5,276.28	90,036.51	95,312.79				
6) TOTAL, LIABILITIES			120,325.03	136,208.07	256,533.10				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	4,994,868.71	0.00	4,994,868.71				
2) TOTAL, DEFERRED INFLOWS			4,994,868.71	0.00	4,994,868.71				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			2,511,238.22	555,063.63	3,066,301.85				
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year	8011		1,986,315.00	0.00	1,986,315.00	1,675,962.00	0.00	1,675,962.00	-15.6%
Education Protection Account State Aid - Current Year	8012		281,008.00	0.00	281,008.00	563,542.00	0.00	563,542.00	100.5%
State Aid - Prior Years	8019		(35.00)	0.00	(35.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		3,837.27	0.00	3,837.27	3,837.00	0.00	3,837.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		328.79	0.00	328.79	212.00	0.00	212.00	-35.5%
County & District Taxes									
Secured Roll Taxes	8041		483,644.66	0.00	483,644.66	483,149.00	0.00	483,149.00	-0.1%
Unsecured Roll Taxes	8042		28,010.49	0.00	28,010.49	28,484.00	0.00	28,484.00	1.7%
Prior Years' Taxes	8043		871.01	0.00	871.01	851.00	0.00	851.00	-2.3%
Supplemental Taxes	8044		127,069.22	0.00	127,069.22	132,280.00	0.00	132,280.00	4.1%
Education Revenue Augmentation Fund (ERAF)	8045		15,776.19	0.00	15,776.19	34,408.00	0.00	34,408.00	118.1%
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	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	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,926,825.63	0.00	2,926,825.63	2,922,725.00	0.00	2,922,725.00	-0.1%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(613,538.00)	0.00	(613,538.00)	(636,614.00)	0.00	(636,614.00)	3.8%
Property Taxes Transfers		8097	0.00	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	0.00	0.0%
TOTAL, LCFF SOURCES			2,313,287.63	0.00	2,313,287.63	2,286,111.00	0.00	2,286,111.00	-1.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	0.00	0.0%
Title I, Part A, Basic	3010	8290		12,472.05	12,472.05		12,114.00	12,114.00	-2.9%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title II, Part A, Supporting Effective Instruction	4035	8290		2,011.81	2,011.81		2,011.00	2,011.00	0.0%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		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	0.0%
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		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	45,979.47	45,979.47	0.00	87,185.00	87,185.00	89.6%
TOTAL, FEDERAL REVENUE			0.00	70,463.33	70,463.33	0.00	111,310.00	111,310.00	58.0%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		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	0.0%
Prior Years	6500	8319		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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,868.00	0.00	6,868.00	6,636.00	0.00	6,636.00	-3.4%
Lottery - Unrestricted and Instructional Materials		8560	42,077.46	23,044.95	65,122.41	30,740.00	12,504.00	43,244.00	-33.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		60,983.81	60,983.81		67,760.00	67,760.00	11.1%
Charter School Facility Grant	6030	8590		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	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		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	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	667.00	255,638.95	256,305.95	0.00	274,999.00	274,999.00	7.3%
TOTAL, OTHER STATE REVENUE			49,612.46	339,667.71	389,280.17	37,376.00	355,263.00	392,639.00	0.9%
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	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	0.00	0.0%
Leases and Rentals		8650	249,743.44	0.00	249,743.44	361,000.00	0.00	361,000.00	44.5%
Interest		8660	243,423.57	0.00	243,423.57	51,000.00	0.00	51,000.00	-79.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	122,822.00	0.00	122,822.00	0.00	0.00	0.00	-100.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	316,126.35	27,317.79	343,444.14	291,720.00	34,723.00	326,443.00	-5.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	42,394.66	17,403.02	59,797.68	26,492.00	10,800.00	37,292.00	-37.6%
Tuition		8710	0.00	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	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			974,510.02	44,720.81	1,019,230.83	730,212.00	45,523.00	775,735.00	-23.9%
TOTAL, REVENUES			3,337,410.11	454,851.85	3,792,261.96	3,053,699.00	512,096.00	3,565,795.00	-6.0%
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	606,121.19	33,356.61	639,477.80	617,112.00	53,671.00	670,783.00	4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	188,971.67	0.00	188,971.67	197,130.00	0.00	197,130.00	4.3%
Other Certificated Salaries		1900	29,549.42	16,690.92	46,240.34	32,979.00	16,733.00	49,712.00	7.5%
TOTAL, CERTIFICATED SALARIES			824,642.28	50,047.53	874,689.81	847,221.00	70,404.00	917,625.00	4.9%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	157,040.49	167,071.88	324,112.37	164,103.00	166,162.00	330,265.00	1.9%
Classified Support Salaries		2200	226,171.61	0.00	226,171.61	225,551.00	0.00	225,551.00	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,106.88	0.00	128,106.88	138,006.00	0.00	138,006.00	7.7%
Other Classified Salaries		2900	3,499.86	0.00	3,499.86	3,500.00	0.00	3,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			514,818.84	167,071.88	681,890.72	531,160.00	166,162.00	697,322.00	2.3%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	137,916.72	80,417.30	218,334.02	144,349.00	87,182.00	231,531.00	6.0%
PERS		3201-3202	139,317.14	30,653.71	169,970.85	151,458.00	33,492.00	184,950.00	8.8%
OASDI/Medicare/Alternative		3301-3302	57,496.58	14,048.94	71,545.52	60,319.00	14,821.00	75,140.00	5.0%
Health and Welfare Benefits		3401-3402	179,412.16	22,785.89	202,198.05	201,588.00	20,328.00	221,916.00	9.8%
Unemployment Insurance		3501-3502	680.36	111.56	791.92	731.00	123.00	854.00	7.8%
Workers' Compensation		3601-3602	40,780.20	6,657.59	47,437.79	42,366.00	7,391.00	49,757.00	4.9%
OPEB, Allocated		3701-3702	0.00	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	0.00	0.0%
Other Employee Benefits		3901-3902	56,044.60	10,816.35	66,860.95	72,629.00	15,537.00	88,166.00	31.9%
TOTAL, EMPLOYEE BENEFITS			611,647.76	165,491.34	777,139.10	673,440.00	178,874.00	852,314.00	9.7%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	12,542.65	25,326.97	37,869.62	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	3,058.85	0.00	3,058.85	3,000.00	0.00	3,000.00	-1.9%
Materials and Supplies		4300	100,802.00	9,704.57	110,506.57	97,465.00	43,155.00	140,620.00	27.3%
Noncapitalized Equipment		4400	6,615.09	32,623.39	39,238.48	2,350.00	6,500.00	8,850.00	-77.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			123,018.59	67,654.93	190,673.52	102,815.00	49,655.00	152,470.00	-20.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,100.07	5,120.89	10,220.96	6,000.00	1,300.00	7,300.00	-28.6%
Dues and Memberships		5300	7,100.79	0.00	7,100.79	7,500.00	0.00	7,500.00	5.6%
Insurance		5400 - 5450	27,010.77	0.00	27,010.77	33,000.00	0.00	33,000.00	22.2%
Operations and Housekeeping Services		5500	42,173.45	0.00	42,173.45	46,584.00	0.00	46,584.00	10.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	39,650.03	0.00	39,650.03	40,000.00	0.00	40,000.00	0.9%
Transfers of Direct Costs		5710	0.00	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	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	208,187.27	38,023.24	246,210.51	169,100.00	65,508.00	234,608.00	-4.7%
Communications		5900	17,122.15	0.00	17,122.15	20,000.00	0.00	20,000.00	16.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			346,344.53	43,144.13	389,488.66	322,184.00	66,808.00	388,992.00	-0.1%
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	70,000.00	0.00	70,000.00	New
Buildings and Improvements of Buildings		6200	0.00	10,300.00	10,300.00	0.00	7,030.00	7,030.00	-31.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,969.05	26,392.65	72,361.70	58,560.00	124,340.00	182,900.00	152.8%
Equipment Replacement		6500	0.00	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	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,969.05	36,692.65	82,661.70	128,560.00	131,370.00	259,930.00	214.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	85,258.46	85,258.46	0.00	100,059.00	100,059.00	17.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	13,911.00	13,911.00	0.00	13,987.00	13,987.00	0.5%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	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	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	12,873.08	0.00	12,873.08	12,170.00	0.00	12,170.00	-5.5%
Other Debt Service - Principal		7439	22,457.30	0.00	22,457.30	24,566.00	0.00	24,566.00	9.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,330.38	99,169.46	134,499.84	36,736.00	114,046.00	150,782.00	12.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(3,099.11)	3,099.11	0.00	(2,905.00)	2,905.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,099.11)	3,099.11	0.00	(2,905.00)	2,905.00	0.00	0.0%
TOTAL, EXPENDITURES			2,498,672.32	632,371.03	3,131,043.35	2,639,211.00	780,224.00	3,419,435.00	9.2%
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	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	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	15,004.00	0.00	15,004.00	New
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	6,964.55	0.00	6,964.55	30,073.00	0.00	30,073.00	331.8%
Other Authorized Interfund Transfers Out		7619	328.32	0.00	328.32	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,292.87	0.00	7,292.87	45,077.00	0.00	45,077.00	518.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(162,205.53)	162,205.53	0.00	(157,097.00)	157,097.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(162,205.53)	162,205.53	0.00	(157,097.00)	157,097.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a- b + c - d + e)</b>			(169,498.40)	162,205.53	(7,292.87)	(202,174.00)	157,097.00	(45,077.00)	518.1%

			2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	2,313,287.63	0.00	2,313,287.63	2,286,111.00	0.00	2,286,111.00	-1.2%
2) Federal Revenue		8100-8299	0.00	70,463.33	70,463.33	0.00	111,310.00	111,310.00	58.0%
3) Other State Revenue		8300-8599	49,612.46	339,667.71	389,280.17	37,376.00	355,263.00	392,639.00	0.9%
4) Other Local Revenue		8600-8799	974,510.02	44,720.81	1,019,230.83	730,212.00	45,523.00	775,735.00	-23.9%
5) TOTAL, REVENUES			3,337,410.11	454,851.85	3,792,261.96	3,053,699.00	512,096.00	3,565,795.00	-6.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	1,239,794.77	441,384.47	1,681,179.24	1,312,236.00	522,515.00	1,834,751.00	9.1%
2) Instruction - Related Services	2000-2999		519,085.15	39,893.93	558,979.08	539,503.00	39,151.00	578,654.00	3.5%
3) Pupil Services	3000-3999		147,875.46	21,064.06	168,939.52	151,187.00	76,400.00	227,587.00	34.7%
4) Ancillary Services	4000-4999		1,903.34	0.00	1,903.34	1,500.00	0.00	1,500.00	-21.2%
5) Community Services	5000-5999		178.93	0.00	178.93	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		145,681.26	6,799.11	152,480.37	157,094.00	6,477.00	163,571.00	7.3%
8) Plant Services	8000-8999		408,823.03	24,060.00	432,883.03	440,955.00	21,635.00	462,590.00	6.9%
9) Other Outgo	9000-9999		35,330.38	99,169.46	134,499.84	36,736.00	114,046.00	150,782.00	12.1%
10) TOTAL, EXPENDITURES			2,498,672.32	632,371.03	3,131,043.35	2,639,211.00	780,224.00	3,419,435.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			838,737.79	(177,519.18)	661,218.61	414,488.00	(268,128.00)	146,360.00	-77.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,292.87	0.00	7,292.87	45,077.00	0.00	45,077.00	518.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(162,205.53)	162,205.53	0.00	(157,097.00)	157,097.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(169,498.40)	162,205.53	(7,292.87)	(202,174.00)	157,097.00	(45,077.00)	518.1%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			669,239.39	(15,313.65)	653,925.74	212,314.00	(111,031.00)	101,283.00	-84.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,888,681.93	570,377.28	2,459,059.21	2,511,238.22	555,063.63	3,066,301.85	24.7%
b) Audit Adjustments		9793	(46,683.10)	0.00	(46,683.10)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,841,998.83	570,377.28	2,412,376.11	2,511,238.22	555,063.63	3,066,301.85	27.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,841,998.83	570,377.28	2,412,376.11	2,511,238.22	555,063.63	3,066,301.85	27.1%
2) Ending Balance, June 30 (E + F1e)			2,511,238.22	555,063.63	3,066,301.85	2,723,552.22	444,032.63	3,167,584.85	3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,500.00	0.00	4,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	555,063.63	555,063.63	0.00	444,032.63	444,032.63	-20.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	288,632.82	0.00	288,632.82	291,720.00	0.00	291,720.00	1.1%
Charter Oversight	0000	9780	288,632.82		288,632.82			0.00	
Charter Oversight	0000	9780			0.00	291,720.00		291,720.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	627,667.24	0.00	627,667.24	692,902.00	0.00	692,902.00	10.4%
Unassigned/Unappropriated Amount		9790	1,590,438.16	0.00	1,590,438.16	1,738,930.22	0.00	1,738,930.22	9.3%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	5,000.00	5,000.00
6230	California Clean Energy Jobs Act	.27	.27
6266	Educator Effectiveness, FY 2021-22	27,563.92	20,299.92
6300	Lottery: Instructional Materials	46,981.84	59,485.84
6547	Special Education Early Intervention Preschool Grant	44,770.00	50,448.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	43,966.17	1,150.17
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	23,466.44	19,233.44
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	96,629.94	20,229.94
7435	Learning Recovery Emergency Block Grant	162,852.00	162,852.00
7810	Other Restricted State	56,434.09	56,434.09
9010	Other Restricted Local	47,398.96	48,898.96
Total, Restricted Balance		555,063.63	444,032.63



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,910.66	5,190.00	-110.8%
5) TOTAL, REVENUES			9,910.66	5,190.00	-110.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,329.57	3,093.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	6,107.48	1,669.00	-72.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,437.05	4,762.00	-79.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			473.61	428.00	-9.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			473.61	428.00	-9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,007.04	18,480.65	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,007.04	18,480.65	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,007.04	18,480.65	2.6%
2) Ending Balance, June 30 (E + F1e)			18,480.65	18,908.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,480.65	18,908.65	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	18,480.65		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			18,480.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			18,480.65		
<b>REVENUES</b>					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	4,091.00	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	5,819.66	5,190.00	-10.8%
TOTAL, REVENUES			9,910.66	5,190.00	-110.8%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Materials and Supplies		4300	3,329.57	3,093.00	-7.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,329.57	3,093.00	-7.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,107.48	1,669.00	-72.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,107.48	1,669.00	-72.7%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,437.05	4,762.00	-79.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a- b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,910.66	5,190.00	-110.8%
5) TOTAL, REVENUES			9,910.66	5,190.00	-110.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		9,437.05	4,762.00	-49.5%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,437.05	4,762.00	-49.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			473.61	428.00	-9.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			473.61	428.00	-9.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	18,007.04	18,480.65	2.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,007.04	18,480.65	2.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,007.04	18,480.65	2.6%
2) Ending Balance, June 30 (E + F1e)			18,480.65	18,908.65	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	18,480.65	18,908.65	2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	18,480.65	18,908.65
Total, Restricted Balance		18,480.65	18,908.65

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	122,544.58	85,000.00	-30.6%
4) Other Local Revenue		8600-8799	72,399.81	65,690.00	-9.3%
5) TOTAL, REVENUES			194,944.39	150,690.00	-22.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	82,616.69	86,401.00	4.6%
2) Classified Salaries		2000-2999	17,328.43	15,800.00	-8.8%
3) Employee Benefits		3000-3999	56,668.60	62,384.00	10.1%
4) Books and Supplies		4000-4999	4,377.67	5,567.00	27.2%
5) Services and Other Operating Expenditures		5000-5999	3,157.60	3,350.00	6.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			164,148.99	173,502.00	5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			30,795.40	(22,812.00)	-174.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,004.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,004.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,795.40	(7,808.00)	-125.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,259.36	32,589.76	1,342.4%
b) Audit Adjustments		9793	(465.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,794.36	32,589.76	1,716.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794.36	32,589.76	1,716.2%
2) Ending Balance, June 30 (E + F1e)			32,589.76	24,781.76	-24.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,589.76	24,781.76	-24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	16,833.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	15,955.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			32,788.63		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	19.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	178.91		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			198.87		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			32,589.76		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	105,585.58	85,000.00	-19.5%
All Other State Revenue	All Other	8590	16,959.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			122,544.58	85,000.00	-30.6%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	706.81	690.00	-2.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	465.00	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	71,228.00	65,000.00	-8.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			72,399.81	65,690.00	-9.3%
TOTAL, REVENUES			194,944.39	150,690.00	-22.7%
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	82,616.69	86,401.00	4.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			82,616.69	86,401.00	4.6%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	17,328.43	15,800.00	-8.8%



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,328.43	15,800.00	-8.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	20,768.17	23,820.00	14.7%
OASDI/Medicare/Alternative		3301-3302	8,085.88	8,426.00	4.2%
Health and Welfare Benefits		3401-3402	18,413.00	18,908.00	2.7%
Unemployment Insurance		3501-3502	51.86	55.00	6.1%
Workers' Compensation		3601-3602	3,100.81	3,216.00	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,248.88	7,959.00	27.4%
TOTAL, EMPLOYEE BENEFITS			56,668.60	62,384.00	10.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,377.67	5,567.00	27.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,377.67	5,567.00	27.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,157.60	3,350.00	6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,157.60	3,350.00	6.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			164,148.99	173,502.00	5.7%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	15,004.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,004.00	New

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,004.00	New

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	122,544.58	85,000.00	-30.6%
4) Other Local Revenue		8600-8799	72,399.81	65,690.00	-9.3%
5) TOTAL, REVENUES			194,944.39	150,690.00	-22.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		163,664.99	172,987.00	5.7%
2) Instruction - Related Services	2000-2999		484.00	515.00	6.4%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			164,148.99	173,502.00	5.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			30,795.40	(22,812.00)	-174.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	15,004.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,004.00	New
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,795.40	(7,808.00)	-125.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,259.36	32,589.76	1,342.4%
b) Audit Adjustments		9793	(465.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,794.36	32,589.76	1,716.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794.36	32,589.76	1,716.2%
2) Ending Balance, June 30 (E + F1e)			32,589.76	24,781.76	-24.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	32,589.76	24,781.76	-24.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
6130	Early Education: Center-Based Reserve Account	15,564.28	7,756.28
7810	Other Restricted State	17,025.48	17,025.48
Total, Restricted Balance		32,589.76	24,781.76

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	78,795.49	85,000.00	7.9%
3) Other State Revenue		8300-8599	110,389.30	80,000.00	-27.5%
4) Other Local Revenue		8600-8799	3,179.15	1,797.00	-43.5%
5) TOTAL, REVENUES			192,363.94	166,797.00	-13.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,721.32	44,751.00	7.3%
3) Employee Benefits		3000-3999	26,951.95	30,984.00	15.0%
4) Books and Supplies		4000-4999	136,284.11	135,787.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	11,104.93	10,496.00	-5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			216,062.31	222,018.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,698.37)	(55,221.00)	133.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,292.87	30,073.00	312.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,292.87	30,073.00	312.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,405.50)	(25,148.00)	53.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,041.12	62,369.62	-22.1%
b) Audit Adjustments		9793	(1,266.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,775.12	62,369.62	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,775.12	62,369.62	-20.8%
2) Ending Balance, June 30 (E + F1e)			62,369.62	37,221.62	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	2,849.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	59,270.17	37,221.62	-37.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,782.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	250.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	56,367.97		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	119.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,849.45		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			62,369.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
(must agree with line F2) (G10 + H2) - (I6 + J2)			62,369.62		
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	72,106.20	85,000.00	17.9%
Donated Food Commodities		8221	6,689.29	0.00	-100.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			78,795.49	85,000.00	7.9%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	110,389.30	80,000.00	-27.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			110,389.30	80,000.00	-27.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,315.49	1,200.00	-8.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	597.66	597.00	-0.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,266.00	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,179.15	1,797.00	-43.5%
TOTAL, REVENUES			192,363.94	166,797.00	-13.3%
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	41,721.32	44,751.00	7.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,721.32	44,751.00	7.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,065.27	11,376.00	13.0%
OASDI/Medicare/Alternative		3301-3302	3,097.89	3,499.00	12.9%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	12,281.90	13,768.00	12.1%
Unemployment Insurance		3501-3502	20.27	23.00	13.5%
Workers' Compensation		3601-3602	1,225.86	1,335.00	8.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	260.76	983.00	277.0%
TOTAL, EMPLOYEE BENEFITS			26,951.95	30,984.00	15.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,601.69	11,856.00	11.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	125,682.42	123,931.00	-1.4%
TOTAL, BOOKS AND SUPPLIES			136,284.11	135,787.00	-0.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	29.71	206.00	593.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	495.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,075.22	9,795.00	-11.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,104.93	10,496.00	-5.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			216,062.31	222,018.00	2.8%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	7,292.87	30,073.00	312.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,292.87	30,073.00	312.4%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,292.87	30,073.00	312.4%



Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	78,795.49	85,000.00	7.9%
3) Other State Revenue		8300-8599	110,389.30	80,000.00	-27.5%
4) Other Local Revenue		8600-8799	3,179.15	1,797.00	-43.5%
5) TOTAL, REVENUES			192,363.94	166,797.00	-13.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		216,062.31	222,018.00	2.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			216,062.31	222,018.00	2.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(23,698.37)	(55,221.00)	133.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,292.87	30,073.00	312.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,292.87	30,073.00	312.4%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(16,405.50)	(25,148.00)	53.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	80,041.12	62,369.62	-22.1%
b) Audit Adjustments		9793	(1,266.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			78,775.12	62,369.62	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			78,775.12	62,369.62	-20.8%
2) Ending Balance, June 30 (E + F1e)			62,369.62	37,221.62	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	250.00	0.00	-100.0%
Stores		9712	2,849.45	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	59,270.17	37,221.62	-37.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	37,422.74	15,374.19
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	21,847.43	21,847.43
Total, Restricted Balance		59,270.17	37,221.62

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,527.32	11,431.00	-8.8%
5) TOTAL, REVENUES			12,527.32	11,431.00	-8.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,527.32	11,431.00	-8.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,527.32	11,431.00	-8.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,863.84	41,787.16	35.4%
b) Audit Adjustments		9793	(1,604.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			29,259.84	41,787.16	42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,259.84	41,787.16	42.8%
2) Ending Balance, June 30 (E + F1e)			41,787.16	53,218.16	27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,787.16	53,218.16	27.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	41,523.13		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	264.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			41,787.16		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			41,787.16		
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	930.89	931.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	1,604.00	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	9,992.43	10,500.00	5.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,527.32	11,431.00	-8.8%
TOTAL, REVENUES			12,527.32	11,431.00	-8.8%
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,527.32	11,431.00	-8.8%
5) TOTAL, REVENUES			12,527.32	11,431.00	-8.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			12,527.32	11,431.00	-8.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,527.32	11,431.00	-8.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	30,863.84	41,787.16	35.4%
b) Audit Adjustments		9793	(1,604.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			29,259.84	41,787.16	42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,259.84	41,787.16	42.8%
2) Ending Balance, June 30 (E + F1e)			41,787.16	53,218.16	27.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	41,787.16	53,218.16	27.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	41,787.16	53,218.16
Total, Restricted Balance		41,787.16	53,218.16



Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.54	1.00	85.2%
5) TOTAL, REVENUES			.54	1.00	85.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			.54	1.00	85.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			.54	1.00	85.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21.70	22.24	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.70	22.24	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.70	22.24	2.5%
2) Ending Balance, June 30 (E + F1e)			22.24	23.24	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	22.24	23.24	4.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	22.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			22.24		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			22.24		
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	.54	1.00	85.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			.54	1.00	85.2%
TOTAL, REVENUES			.54	1.00	85.2%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.54	1.00	85.2%
5) TOTAL, REVENUES			.54	1.00	85.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)</b>			.54	1.00	85.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			.54	1.00	85.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21.70	22.24	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21.70	22.24	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21.70	22.24	2.5%
2) Ending Balance, June 30 (E + F1e)			22.24	23.24	4.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	22.24	23.24	4.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
Total, Restricted Balance		0.00	0.00

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	173.67	173.67	182.52	173.67	173.67	178.69
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	173.67	173.67	182.52	173.67	173.67	178.69
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	1.04	1.04	1.04	1.04	1.04	1.04
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.04	1.04	1.04	1.04	1.04	1.04
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	174.71	174.71	183.56	174.71	174.71	179.73
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b>	<b>2022-23 Actual</b>			<b>2023-24 Actual</b>		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	2,574,651.63		2,574,651.63			2,548,602.13
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	184.34		184.34			174.71
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2022-23</b>			<b>Adjustments to 2023-24</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b>	<b>2023-24 P2 Report</b>			<b>2024-25 P2 Estimate</b>		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	174.71		174.71	174.71		174.71
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			174.71			174.71
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	3,837.27		3,837.27	3,837.00		3,837.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	328.79		328.79	212.00		212.00
4. Secured Roll Taxes (Object 8041)	483,644.66		483,644.66	483,149.00		483,149.00
5. Unsecured Roll Taxes (Object 8042)	28,010.49		28,010.49	28,484.00		28,484.00
6. Prior Years' Taxes (Object 8043)	871.01		871.01	851.00		851.00
7. Supplemental Taxes (Object 8044)	127,069.22		127,069.22	132,280.00		132,280.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	15,776.19		15,776.19	34,408.00		34,408.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	659,537.63	0.00	659,537.63	683,221.00	0.00	683,221.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	659,537.63	0.00	659,537.63	683,221.00	0.00	683,221.00
<b>EXCLUDED APPROPRIATIONS</b>						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			23,164.26			24,689.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	13,760.00		13,760.00	14,605.00		14,605.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	13,760.00	0.00	36,924.26	14,605.00	0.00	39,294.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	2,267,323.00		2,267,323.00	2,239,504.00		2,239,504.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(35.00)		(35.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	2,267,288.00	0.00	2,267,288.00	2,239,504.00	0.00	2,239,504.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	3,792,261.96		3,792,261.96	3,565,795.00		3,565,795.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	366,245.57		366,245.57	51,000.00		51,000.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			2,574,651.63			2,548,602.13
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9478			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,548,602.13			2,640,861.53
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			659,537.63			683,221.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			20,965.20			20,965.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			1,925,988.76			1,996,934.53
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			1,925,988.76			1,996,934.53
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			276,396.11			38,889.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			935,933.74			722,110.30
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			1,649,592.65			1,958,045.23
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			935,933.74			
b. State Subventions (Line D8)			1,649,592.65			
c. Less: Excluded Appropriations (Line C23)			36,924.26			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			2,548,602.13			
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4)			0.00			
<b>SUMMARY</b>	<b>2023-24 Actual</b>			<b>2024-25 Budget</b>		
<b>11. Adjusted Appropriations Limit</b>						

[illegible]

**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) 31,280.79
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) 2,302,438.84

**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) 1.36%

**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) 57,189.41
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 2,768.36

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)	5,121.95
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)	65,079.72
9. Carry-Forward Adjustment (Part IV, Line F)	(1,533.52)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	63,546.20
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,669,557.29
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	558,979.08
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	154,168.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,903.34
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	178.93
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)	81,272.60
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	11,250.00
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)	371,492.03
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)	9,437.05
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)	164,148.99
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	90,379.89
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)	3,112,768.02
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	2.09%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(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)	2.04%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	65,079.72
<b>B. Carry-forward adjustment from prior year(s)</b>	
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
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
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	0.00
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	(1,533.52)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,533.52)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	2.04%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-766.76) is applied to the current year calculation and the remainder (\$-766.76) is deferred to one or more future years:	2.07%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-511.17) is applied to the current year calculation and the remainder (\$-1022.35) is deferred to one or more future years:	2.07%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,533.52)



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	106,750.54	2,284.46	2.14%
01	3010	22,001.22	470.83	2.14%
01	3225	5,287.82	113.16	2.14%
01	4035	1,970.04	41.77	2.12%
01	6266	6,662.72	142.58	2.14%
01	6770	4,631.25	46.31	1.00%

Unaudited Actuals  
2023-24  
Form and Charter Schools Funds  
Program Cost Report  
Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	69,424.69	18,827.05	470,727.34	1,681.70	393,813.03	0.00	146,193.76
<b>B. Enter Allocation Factor(s) by Goal:</b> (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
<b>Instructional Goals</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	10.00	10.00	10.00	10.00	10.00	10.00	45.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
<b>Other Goals</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds</b>							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	2.00	2.00	2.00	2.00	1.00		
-- Cafeteria (Funds 13 & 61)							
<b>C. Total Allocation Factors</b>	12.00	12.00	12.00	12.00	11.00	10.00	45.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	415.80	0.00	415.80	20.04		435.84
1110	Regular Education, K-12	1,593,126.86	971,422.93	2,564,549.79	123,586.02		2,688,135.81
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	57,422.20	0.00	57,422.20	2,767.18		60,189.38
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	4,799.93	0.00	4,799.93	231.31		5,031.24
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	27,317.79	0.00	27,317.79	1,316.45		28,634.24
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	178.93	0.00	178.93	8.62		187.55
<b>Other Costs</b>							
----	Food Services					21,064.06	21,064.06
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					39,070.00	39,070.00
----	Other Outgo					141,792.71	141,792.71
<b>Other Funds ----</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		129,244.64	129,244.64	24,550.75		153,795.39
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	1,683,261.51	1,100,667.57	2,783,929.08	152,480.37	201,926.77	3,138,336.22

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	415.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	415.80
1110	Regular Education, K-12	1,591,223.52	0.00	0.00	0.00	0.00	0.00	1,903.34			0.00	0.00	1,593,126.86
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	57,422.20	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	57,422.20
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	4,799.93	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	4,799.93
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	27,317.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,317.79
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		178.93	0.00	0.00	0.00	178.93
<b>Total Direct Charged Costs</b>		1,681,179.24	0.00	0.00	0.00	0.00	0.00	1,903.34	178.93	0.00	0.00	0.00	1,683,261.51

\* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	467,217.32	358,011.85	146,193.76	971,422.93
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
- -	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
- -	Child Development (Fund 12)	93,443.46	35,801.18	0.00	129,244.64
- -	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
<b>Total Allocated Support Costs</b>		560,660.78	393,813.03	146,193.76	1,100,667.57

Unaudited Actuals  
2023-24  
General Fund and Charter Schools Funds  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A.</b>	<b>Central Administration Costs in General Fund and Charter Schools Funds</b>	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	81,272.60
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	11,250.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	57,189.41
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,768.36
5	Total Central Administration Costs in General Fund and Charter Schools Funds	152,480.37
<b>B.</b>	<b>Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	1,683,261.51
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,100,667.57
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	2,783,929.08
<b>C.</b>	<b>Direct Charged Costs in Other Funds</b>	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	164,148.99
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	216,062.31
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	380,211.30
<b>D.</b>	<b>Total Direct Charged and Allocated Costs (B3 + C5)</b>	3,164,140.38
<b>E.</b>	<b>Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>	4.82%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	21,064.06				21,064.06
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			39,070.00		39,070.00
Other Outgo (Objects 1000 - 7999)				141,792.71	141,792.71
<b>Total Other Costs</b>	21,064.06	0.00	39,070.00	141,792.71	201,926.77

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	874,689.81	301	0.00	303	874,689.81	305	0.00		307	874,689.81	309
2000 - Classified Salaries	681,890.72	311	17,098.58	313	664,792.14	315	154,354.16		317	510,437.98	319
3000 - Employee Benefits	777,139.10	321	10,219.21	323	766,919.89	325	67,856.75		327	699,063.14	329
4000 - Books, Supplies Equip Replace. (6500)	190,673.52	331	1,499.36	333	189,174.16	335	23,508.61		337	165,665.55	339
5000 - Services . . . & 7300 - Indirect Costs	389,488.66	341	4,794.00	343	384,694.66	345	24,591.64		347	360,103.02	349
TOTAL					2,880,270.66	365			TOTAL	2,609,959.50	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

\* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	639,477.80	375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	324,112.37	380
3. STRS. . . . .	3101 & 3102	156,670.32	382
4. PERS. . . . .	3201 & 3202	84,224.55	383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	40,541.13	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	129,574.74	385
7. Unemployment Insurance. . . . .	3501 & 3502	498.57	390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	29,432.44	392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10. Other Benefits (EC 22310). . . . .	3901 & 3902	43,409.54	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		1,447,941.46	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		27,317.79	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		119,629.65	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .		1,300,994.02	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		49.85%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .		x	



<b>PART III: DEFICIENCY AMOUNT</b>		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .		<div>exempt</div> <div>49.85%</div> <div>exempt</div> <div>2,609,959.50</div> <div>exempt</div>
2. Percentage spent by this district (Part II, Line 15) . . . . .		
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .		
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .		
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .		
<b>PART IV: Explanation for adjustments entered in Part I, Column 4b (required)</b>		

Unaudited Actuals  
2023-24 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	178,704.83		23,936.89	202,641.72
2. State Lottery Revenue	8560	42,077.46		23,044.95	65,122.41
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		220,782.29	0.00	46,981.84	267,764.13
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	0.00	0.00
<b>C. ENDING BALANCE (Must equal Line A6 minus Line B12)</b>	979Z	220,782.29	0.00	46,981.84	267,764.13
<b>D. COMMENTS:</b>					

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

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

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	3,138,336.22
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	70,463.33
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	178.93
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	71,039.75
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	35,330.38
4. Other Transfers Out	All	9200	7200-7299	13,911.00
5. Interfund Transfers Out	All	9300	7600-7629	7,292.87
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	27,317.79
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				155,070.72
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	23,698.37
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,936,500.54
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				174.71
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,807.86

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,627,459.94	14,298.32
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,627,459.94	14,298.32
B. Required effort (Line A.2 times 90%)	2,364,713.95	12,868.49
C. Current year expenditures (Line I.E and Line II.B)	2,936,500.54	16,807.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<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> <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>	MOE Met	
	0.00%	0.00%
<p><b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b></p>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	7,292.87		
Fund Reconciliation							178.91	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	178.91
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					7,292.87	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

116  
51 71407 0000000  
Form SIAA  
E8AESGGW6H(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		



Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

117  
51 71407 0000000  
Form SIAA  
E8AESGGW6H(2023-24)

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Unaudited Actuals  
2023-24 Unaudited Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	7,292.87	7,292.87	178.91	178.91

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	148,368.97	9.03	148,378.00			148,378.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	148,368.97	9.03	148,378.00	0.00	0.00	148,378.00
Capital assets being depreciated:						
Land Improvements	1,681,019.00	(42,267.00)	1,638,752.00			1,638,752.00
Buildings	4,336,996.00	10,137.00	4,347,133.00	10,300.00		4,357,433.00
Equipment	884,964.66	20,367.34	905,332.00	72,361.70		977,693.70
Total capital assets being depreciated	6,902,979.66	(11,762.66)	6,891,217.00	82,661.70	0.00	6,973,878.70
Accumulated Depreciation for:						
Land Improvements	(929,813.00)	(81,660.00)	(1,011,473.00)			(1,011,473.00)
Buildings	(2,496,854.00)	(110,813.00)	(2,607,667.00)			(2,607,667.00)
Equipment	(618,525.00)	(41,120.00)	(659,645.00)			(659,645.00)
Total accumulated depreciation	(4,045,192.00)	(233,593.00)	(4,278,785.00)	0.00	0.00	(4,278,785.00)
Total capital assets being depreciated, net excluding lease and subscription assets	2,857,787.66	(245,355.66)	2,612,432.00	82,661.70	0.00	2,695,093.70
Lease Assets	38,061.00		38,061.00			38,061.00
Accumulated amortization for lease assets	(634.00)	(7,613.00)	(8,247.00)			(8,247.00)
Total lease assets, net	37,427.00	(7,613.00)	29,814.00	0.00	0.00	29,814.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	3,043,583.63	(252,959.63)	2,790,624.00	82,661.70	0.00	2,873,285.70
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
2023-24 Unaudited Actuals  
Schedule of Long-Term Liabilities

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	285,186.73	261.27	285,448.00		22,457.30	262,990.70	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	37,457.00	(7,323.00)	30,134.00			30,134.00	
Net Pension Liability	1,561,456.00	848,460.00	2,409,916.00			2,409,916.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	1,884,099.73	841,398.27	2,725,498.00	0.00	22,457.30	2,703,040.70	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2023-24 Expenditures by LEA (LE-CY)

121  
51 71407 0000000  
Report SEMA  
E8AESGGW6H(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								21.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,799.93		4,799.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	4,799.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	4,799.93
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2023-24 Expenditures by LEA (LE-CY)

122  
51 71407 0000000  
Report SEMA  
E8AESGGW6H(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,799.93		4,799.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	4,799.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00							0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	4,799.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								4,799.93
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2023-24 Expenditures by LEA (LE-CY)

123  
51 71407 0000000  
Report SEMA  
E8AESGGW6H(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								85,311.94
	TOTAL COSTS								85,311.94

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	187.47	49,422.44
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	187.47	49,422.44

C. Unduplicated Pupil Count	
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	21.00
2. Enter any adjustments not included in Line C1 (explain below)	
3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	21.00



Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

125  
51 71407 0000000  
Report SEMA  
E8AESGGW6H(2023-24)

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Expenditures by LEA (LE-CY) and the 2022-23 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Actual vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-A)**

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51 71407 0000000  
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SELPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resource 3310)	0.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement) (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:



Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-A)

128  
51 71407 0000000  
Report SEMA  
E8AESGGW6H(2023-24)

SELPA: (??)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE compliance requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2023-24	FY 2020-21	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only .			
a. Expenditures paid from local sources	85,311.94	95,406.07	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		95,406.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	85,311.94	95,406.07	(10,094.13)

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE compliance requirement is met based on the local expenditures only .

	Actual	Comparison Year	
	FY 2023-24	FY 2020-21	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only .			
a. Expenditures paid from local sources	85,311.94	95,406.07	
Add/Less: Adjustments required for MOE calculation		18.00	
Comparison year's expenditures, adjusted for MOE		95,424.07	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	85,311.94	95,424.07	
b. Special education unduplicated pupil count	21.00	18.00	
c. Per capita local expenditures(B2a/ B2b)	4,062.47	5,301.34	(1,238.86)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE compliance requirement is met based on the per capita local expenditures only .

Maggie Irby

Contact Name

Superintendent/Principal

(530) 656-2407

Telephone Number

Maggiei@sutter.k12.ca.us

SELPA: (??)

Title

Email Address

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2023-24 Expenditures by SELPA (SE-CY)

130  
51 71407 0000000  
Report SEMA  
E8AESGGW6H(2023-24)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2023-24 Actual vs. Actual Comparison Year  
2023-24 Expenditures by SELPA (SE-CY)

131  
51 71407 0000000  
Report SEMA  
E8AESGGW6H(2023-24)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
2024-25 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDULICATED PUPIL COUNT</b>								21.00
	<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	200.00		200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
	<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	200.00		200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	200.00	0.00	200.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								200.00
	<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>								



Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
2024-25 Budget by LEA (LB-B)

133  
51 71407 000000  
Report SEMB  
E8AESGGW6H(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								100,259.00
	TOTAL COSTS								100,259.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
2023-24 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									21.00
	<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00		4,799.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	0.00	4,799.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	0.00	4,799.93
	<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
2023-24 Expenditures by LEA (LE-B)

135  
51 71407 000000  
Report SEMB  
E8AESGGW6H(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00		4,799.93
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	0.00	4,799.93
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00								0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	4,799.93	0.00	0.00	4,799.93
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									4,799.93
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
2023-24 Expenditures by LEA (LE-B)

136  
51 71407 000000  
Report SEMB  
E8AESGW6H(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									85,311.94
	TOTAL COSTS									85,311.94

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-B)

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2024-25 Budget by LEA (LB-B) and the 2023-24 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2024-25 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2024-25 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2024-25 Budget vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-B)**

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51 71407 0000000  
Report SEMB  
E8AESGGW6H(2023-24)

**SELPA:** (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	0.00		
Increase in funding (if difference is positive)	0.00		
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)		
Current year funding (IDEA Section 619 - Resource 3315)	0.00		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)		

<b>If (b) is greater than (a).</b>			
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	(c)		
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)		
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).			

<b>If (b) is less than (a).</b>			
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	(e)		
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00 (f)		

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:			

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-B)

139  
51 71407 0000000  
Report SEMB  
E8AESGGW6H(2023-24)

SELPA: (??)

SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A

Budgeted  
Amounts  
(LB-B  
Worksheet)  
FY 2024-25

Column B

Actual  
Expenditures  
Comparison  
Year  
FY 2023-24

Column C

Difference  
(A - B)

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

d. Special education unduplicated pupil count

e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted  
Amounts  
FY 2024-25

Comparison  
Year  
FY 2023-24

Difference

### B. LOCAL EXPENDITURES ONLY METHOD

		Budget	Comparison Year	
		FY 2024-25	FY 2020-21	Difference
1.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
	a. Expenditures paid from local sources	100,259.00	95,406.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		95,406.07	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	100,259.00	95,406.07	4,852.93
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only .			
		Budget	Comparison Year	
		FY 2024-25	FY 2020-21	Difference
2.	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
	a. Expenditures paid from local sources	100,259.00	95,424.07	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		95,424.07	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	100,259.00	95,424.07	
	b. Special education unduplicated pupil count	21.00	18.00	
	c. Per capita local expenditures (B2a/B2b)	4,774.24	5,301.34	(527.10)
	If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .			

Email Address



Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
2024-25 Budget by SELPA (SB-B)

SELPA:

(??)

Object Code	Description	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>BUDGET - State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>BUDGET - Local Sources</b>			
1000-1999	Certificated Salaries		0.00

Unaudited Actuals  
Special Education Maintenance of Effort  
2024-25 Budget vs. Actual Comparison Year  
2024-25 Budget by SELPA (SB-B)

142  
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SELPA:

(??)

Object Code	Description	Adjustments*	Total
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
UNDUPLICATED PUPIL COUNT			0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**SACS Web System - SACS V10.1**

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Unaudited Actuals  
Unaudited Actuals 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**

**BALANCE-FDxRS** - (**Fatal**) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource. **Passed**

**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**

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**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)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6105-0-0000-0000-9793	6105	9793	(\$465.00)

Explanation: 2022-23 Fair Market Value audit adjustment.

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

**Passed**

**PY-EFB=CY-BFB - (Fatal)** - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

**Passed**

**PY-EFB=CY-BFB-RES - (Fatal)** - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.

**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**

**AR-AP-POSITIVE - (Fatal)** - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

**Passed**

**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**

**CEFB=FD-EQUITY - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]).

**Passed**

**CONSOLIDATED-ADM-BAL - (Fatal)** - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.

**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**

**DUE-FROM=DUE-TO - (Fatal)** - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).

**Passed**

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<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<b><u>Passed</u></b>										
<b>EPA-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<b><u>Passed</u></b>										
<b>EXCESS-ASSIGN-REU - (Fatal)</b> - 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).	<b><u>Passed</u></b>										
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<b><u>Passed</u></b>										
<b>INTERFD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<b><u>Passed</u></b>										
<b>INTERFD-IN-OUT - (Fatal)</b> - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<b><u>Passed</u></b>										
<b>INTERFD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<b><u>Passed</u></b>										
<b>INTERFD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<b><u>Passed</u></b>										
<b>INTRA-FD-DIR-COST - (Fatal)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<b><u>Passed</u></b>										
<b>INTRA-FD-INDIRECT - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<b><u>Passed</u></b>										
<b>INTRA-FD-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>										
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>										
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>										
<b>NET-INV-CAP-ASSETS - (Warning)</b> - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.	<b><u>Passed</u></b>										
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>										
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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:	<b><u>Exception</u></b>										
<table><tr><th>FUND</th><th>RESOURCE</th><th>Right Pass-through Revenues</th><th>Right Transfers of Pass-through Revenues</th><th>Right Difference</th></tr><tr><td>01</td><td>6546</td><td>\$0.00</td><td>\$13,911.00</td><td>(\$13,911.00)</td></tr></table> <p>Explanation: The district received the State Mental Health Related Services funds and passed them through to the County SELPA.</p>	FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference	01	6546	\$0.00	\$13,911.00	(\$13,911.00)	
FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference							
01	6546	\$0.00	\$13,911.00	(\$13,911.00)							
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>										

**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**

**ASSET-ACCUM-DEPR-NEG - (Fatal)** - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. **Passed**

**ASSET-IMPORT - (Fatal)** - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. **Passed**

**ASSET-PY-BAL - (Fatal)** - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. **Passed**

**CURRENT-CALC-EXP - (Informational)** - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. **Passed**

**DEBT-ACTIVITY - (Informational)** - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. **Passed**

**DEBT-IMPORT - (Fatal)** - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. **Passed**

**DEBT-POSITIVE - (Fatal)** - In Form DEBT, long-term liability ending balances must be positive. **Passed**

**DEBT-PY-BAL - (Fatal)** - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. **Passed**

**ESMOE-ADA - (Fatal)** - If Form ESMOE is completed, ADA must be reported in Section II, Line A. **Passed**

**ESMOE-IMPORT - (Fatal)** - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. **Passed**

**IC-ADMIN-NOT-ZERO - (Fatal)** - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. **Passed**

**IC-ADMIN-PLANT-SVCS - (Warning)** - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. **Passed**

**IC-BD-SUPT-NOT-ZERO - (Warning)** - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. **Passed**

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<b>IC-BD-SUPT-VS-ADMIN - (Warning)</b> - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%.	<b><u>Passed</u></b>
<b>IC-EXCEEDS-LEA-RATE - (Warning)</b> - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate.	<b><u>Passed</u></b>
<b>IC-PCT - (Warning)</b> - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.	<b><u>Passed</u></b>
<b>IC-POSITIVE - (Warning)</b> - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.	<b><u>Passed</u></b>
<b>LOT-CONTRIB-IMPORT-A - (Fatal)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.	<b><u>Passed</u></b>
<b>LOT-CONTRIB-IMPORT-B - (Warning)</b> - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.	<b><u>Passed</u></b>
<b>LOT-IMPORT - (Fatal)</b> - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.	<b><u>Passed</u></b>
<b>PCR-ALLOC-NO-DIRECT - (Warning)</b> - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs.	<b><u>Passed</u></b>
<b>PCR-GF-EXPENDITURES - (Fatal)</b> - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62.	<b><u>Passed</u></b>
<b>PCRAF-UNDISTRIBUTED - (Fatal)</b> - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000).	<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>	
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.	<b><u>Passed</u></b>
<b>CEA-PROVIDE - (Fatal)</b> - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.	<b><u>Passed</u></b>
<b>GANN-PROVIDE - (Fatal)</b> - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<b><u>Passed</u></b>
<b>ICR-PROVIDE - (Fatal)</b> - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<b><u>Passed</u></b>

**UNAUDIT-CERT-PROVIDE - (Fatal)** - Unaudited Actual Certification (Form CA) must be provided.

**Passed**

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

**Passed**



**SACS Web System - SACS V10.1**

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Unaudited Actuals

Budget 2024-25

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

**INTERFD-INDIRECT-FN - (Fatal)** - 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**

<b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Fatal)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.				<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - 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:				<b><u>Exception</u></b>
<b>FUND</b>	<b>RESOURCE</b>	<b>Right Pass-through Revenues</b>	<b>Right Transfers of Pass-through Revenues</b>	<b>Right Difference</b>
01	6546	\$0.00	\$13,987.00	(\$13,987.00)
Explanation: The district is receiving the State Mental Health Related Services funds and passing them through to the County SELPA.				
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - 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.				<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<b><u>Passed</u></b>
<b><u>EXPORT VALIDATION CHECKS</u></b>				
<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form A) must be provided.				<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.				<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.				<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.				<b><u>Passed</u></b>
<b>FORM01-PROVIDE - (Fatal)</b> - Form 01 (Form 01I) must be opened and saved.				<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.				<b><u>Passed</u></b>

***Marcum-Illinois Union Elementary School District  
2452 El Centro Blvd.  
East Nicolaus, CA 95659***

**RESOLUTION FOR THE GANN AMENDMENT  
RESOLUTION NO. 2024-2025-2**

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

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits,” for public agencies, including school districts; and,

**WHEREAS**, the District must establish a revised Gann limit for the 2018-19 fiscal year and a projected Gann Limit for the 2019-20 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2023-24 and 2024-25 fiscal years are made in accord with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Board does hereby declare that the appropriations in the Budget for the 2023-24 and 2024-25 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district. I hereby certify that the foregoing is a true copy of the resolution adopted by the *District* School District in a meeting therefore held on *Month day, year* by the following:

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_

\_\_\_\_\_  
*Board President's Name*  
President, Board of Education

\_\_\_\_\_  
*Superintendent's Name*  
Superintendent

*Marcum-Illinois Union Elementary School District  
2452 El Centro Blvd.  
East Nicolaus, CA 95659*

**Resolution No. 2024-2025-3  
RESOLUTION REGARDING THE EDUCATION PROTECTION ACCOUNT**

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36(e) create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30<sup>th</sup> of each year, the Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;

WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes of Article XIII, Section 36.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

1. The monies received from the Education Protection Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent shall be made in open session of a public meeting of the governing board of Marcum-Illinois Union Elementary School District;

2. In compliance with Article XIII, Section 36(e), with the California Constitution, the governing board of Marcum-Illinois Union Elementary School District has determined to spend the monies received from the Education Protection Act as attached.

DATED: September 11, 2024

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	32,516.60
LCFF Sources	8010-8099	282,198.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		314,714.60
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	225,793.51
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	88,921.02
Books and Supplies	4000-4999	0.00
	except 4700	
Food Costs	4700	0.00
Services and Other Operating Expenditures	5000-5999,	
	except 5100-5199	0.00
Subagreements for Services	5100-5199	0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		314,714.53
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		.07
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		314,714.53
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%



Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description	Object Codes	Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	32,516.60
LCFF Sources	8010-8099	282,198.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		314,714.60
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
Certificated Salaries	1000-1999	225,793.51
Classified Salaries	2000-2999	0.00
Employee Benefits	3000-3999	88,921.02
Books and Supplies	4000-4999	
	except 4700	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Food Costs	4700	0.00
Subagreements for Services	5100-5199	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Travel and Conferences	5200-5299	0.00
Services and Other Operating Expenditures		
(Excluding objects 5200-5299 and 5800-5999)	5300-5799	0.00
Professional/Consulting Services & Operating Expenditures	5800-5899	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Communications	5900-5999	
Instruction (Functions 1000-1999)		0.00
Noninstruction (Functions other than 1000-1999)		0.00
Capital Outlay	6000-6999	0.00
Other Outgo (Excluding	7000-7299,	
Indirect Costs)	7400-7499	0.00
Indirect Costs	7310,7350	0.00
Other Financing Uses	7600-7999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		314,714.53
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		.07
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		314,714.53
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
	<b>Object Codes</b>	
Adjusted Beginning Fund Balance	9791-9795	32,516.60
LCFF Sources	8010-8099	282,198.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		314,714.60
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
	<b>Function Codes</b>	
Instruction	1000-1999	314,714.53
Instruction-Related Services	2000-2999	0.00
Pupil Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		314,714.53
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		.07
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		314,714.53
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Expenditures through:

For Fund(s), Resource(s), and Project Year(s):

01 1400 0 Education Protection Account

Description		Amount
<b>AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>		
Adjusted Beginning Fund Balance	9791-9795	32,516.60
LCFF Sources	8010-8099	282,198.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		314,714.60
<b>EXPENDITURES AND OTHER FINANCING USES</b>		
<b>(Objects 1000-7999)</b>		
Instruction	1000-1999	314,714.53
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library , Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		314,714.53
<b>BALANCE (Total Available minus Total Expenditures and Other Financing Uses)</b>		.07
<b>INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES</b>		
Eligible Expenditures (Objects 1000-5999 except objects 4700 & 5100-5199)		314,714.53
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

**RESOLUTION NO. 2024-2025-4**  
**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE**  
**MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT ADOPTING**  
**PROCEDURES FOR A PROVISIONAL APPOINTMENT TO FILL A BOARD**  
**VACANCY**

**WHEREAS**, Education Code section 5090 provides that vacancies on school district governing boards are caused by a failure to elect;

**WHEREAS**, a vacancy occurs on the Board when, as of 5:00 pm on the 83rd day prior to the fixed day of election, an insufficient number of candidates have been nominated to run for the governing board; this is commonly referred to as a “failure to elect.” (Ed. Code §§ 5326, 5090.);

**WHEREAS**, the filing period for the November 5, 2024 election recently closed without any candidate submitting paperwork to run for the position currently occupied by Jill Bramhill/Jeff Moore, resulting in a vacancy on the Board as of December 6, 2024.

**WHEREAS**, the Board has determined, therefore, that is in the best interests of the District to make a provisional appointment to fill the vacancy;

**WHEREAS**, Board Bylaw 9223 provides that when making a provisional appointment, the following process must be followed:

1. The District shall advertise the vacancy in the local media to solicit candidate applications.
2. A committee consisting of less than a quorum of the Board shall screen the applicants and announce the names of the eligible candidates.
3. The Board shall interview candidates at a public meeting, accept oral or written public input, and select the provisional appointee by a majority vote.

**NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Marcum-Illinois Union Elementary School District does hereby resolve, determine and order as follows:**

1. The Board hereby initiates the provisional appointment process to fill the vacant seat on the Board.
2. The Superintendent or his designee shall solicit applications or nominations from eligible person interested in serving on the District Board. Eligible candidates must meet the following minimum criteria as required by Education Code section 35107:

- a. The candidate must be at least 18 years of age.
  - b. The candidate must be a citizen of California.
  - c. The candidate must be a resident of the school district.
  - d. The candidate must be a registered voter.
  - e. The candidate must not be disqualified from holding a civil office.
3. An advisory committee consisting of 2 Board members shall review the applications and announce the names of eligible candidates.
4. The Superintendent or her designee will notify the Sutter County Superintendent of Schools of the Board's intent to fill the vacancy, by forwarding an executed copy of this Resolution.
5. The "tentative timeline" attached as Exhibit A shall guide the provisional appointment process. The Superintendent or her designee is authorized to make changes to this timeline if necessary to carry out the purpose of this Resolution.
6. The Superintendent or her designee will publish the notice attached as Exhibit B in a newspaper of general circulation within the District, at the District office, and wherever else she deems appropriate.
7. The Superintendent or her designee shall develop an interview and selection process that promotes fairness and efficiency.
8. The Superintendent or her designee is delegated the authority to take such additional action as may be required to carry out the purpose of this Resolution.

The foregoing Resolution was PASSED and ADOPTED at a regular meeting of the Board of Trustees of the Marcum-Illinois Union Elementary School District on the 11th day of September, 2024 by the following vote:

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

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

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

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

Dated: \_\_\_\_\_

\_\_\_\_\_  
 Jeff Moore  
 Board President  
 Marcum-Illinois Union Elementary School District

I, Jill Bramhill, the Clerk to the Board of Trustees of the Marcum-Illinois Union Elementary School District, do hereby certify that the foregoing Resolution was regularly introduced, passed and adopted by the Board of Trustees at its meeting held on September 11, 2024.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Jill Bramhill  
Board Clerk  
Marcum-Illinois Union Elementary School District

**TENTATIVE TIMELINE  
PROVISIONAL APPOINTMENT PROCESS**

**9/11/24.** The Board will announce its intention to begin the process of provisionally appointing an interested candidate to fill the vacant seat.

**9/12/24.** The District will post a candidate application packet on its website.

**9/12/24 – 9/30/24.** The District will advertise the vacancy and provisional appointment process, and candidates may submit applications.

**9/30/24.** All applications must be completed and submitted to the District Office or via email to Superintendent Maggie Irby by 3:00 p.m. on 9/30/24.

**10/1/24 – 10/2/24.** The advisory committee will review and screen the applications. The District will post the names of the eligible candidates on the District website.

**10/9/24.** The District will interview candidates in open session at a Board Meeting. The Board will vote to select the provisional appointee. The appointee will be sworn in at the December Board Meeting.

**RESOLUTION AUTHORIZING CONTINUED FUNDING APPLICATION**

This resolution is adopted to certify approval of the Governing Board to submit the Continued Funding Application (CFA) to the California Department of Education (CDE). If the CFA is approved by the CDE, the agency’s current California State Preschool Program contract and Prekindergarten and Family Literacy Support contract, if applicable, will be automatically renewed for fiscal year (FY) 2025–26. This resolution further authorizes the designated representative(s) below to sign the CFA and all related FY 2025–26 contract documents.

**RESOLUTION**

BE IT RESOLVED that the Governing Board of

authorizes that the person/s listed below, is/are authorized to sign the FY 2025–26 CFA and all related contract documents for the Governing Board.

NAME/S OF AUTHORIZED REPRESENTATIVE/S	TITLE/S

PASSED AND ADOPTED THIS \_\_\_\_\_ day of \_\_\_\_\_ (month year), by the Governing Board of \_\_\_\_\_ of \_\_\_\_\_ County, in the State of California.

I, \_\_\_\_\_, Clerk of the Governing Board of \_\_\_\_\_, of \_\_\_\_\_ County, in the State of California, certify that the foregoing is a full, true and correct copy of a resolution adopted by the said Board at a meeting thereof held at a regular public place of meeting and the resolution is on file in the office of said Board.

\_\_\_\_\_  
(Clerk's Signature)

\_\_\_\_\_  
(Date)