

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

AGENDA

Monday, December 16, 2024

6:30 pm Open Session

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

Library

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. Oath of Office: Elise Nelson, Jeff Reese, Josh Wanner

3. ROLL CALL

Emily Daddow
Elise Nelson
Jeff Reese
Keith Turner
Josh Wanner

Present

Absent

4. APPROVAL OF THE AGENDA

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

Motion _____ Second _____ Vote _____

5. SOUTH SUTTER CHARTER SCHOOL

6. SUPERINTENDENT’S REPORT

7. CONSENT AGENDA

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

7.1 Approval of Minutes: November 12, 2024

7.2 Approval of Monthly Warrants: 13157, 13208, 13274, 13373

7.3 Williams Act: 0 Complaints

7.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
13	15	20	20	14	20	17	18	19	23	179

Marcum-Illinois Preschool Enrollment
Full Time 19

Motion _____ Second _____ Vote _____

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

9. INFORMATION ITEMS

9.1 Sutter County Auditor-Treasurer Correspondence Regarding Cash in Treasury

Correspondence from Nathan Black, Sutter County Auditor-Controller, regarding a delay in reconciling and reporting cash balances at the County Treasury

9.2 CDE Correspondence regarding Extension of Audit Requirements Correspondence from Joel James, Chief Financial Audits Bureau at the California State Controller's Office, regarding granting an extension to file our annual audit report. This extension changes the deadline for the audit report from December 15, 2024 to February 28, 2025. Due to the delay in reporting cash balances at the County Treasury, our auditor requested an extension to file the annual audit report to ensure she had an appropriate amount of time to review and report on the reconciled balances once the County Treasury reports them.

9.3 Fund 25 Capital Facilities Fund (Developer Fees) Report

Report of transactions from Fund 25 to the Board and for public record

10. PUBLIC HEARINGS

10.1 Collective Bargaining Public Disclosure MITA

Public Disclosure regarding agreement for salary increase for Marcum-Illinois Teachers Association, as Board Directed on November 12, 2024

10.2 Public Disclosure Classified Salary Increase

Public Disclosure regarding agreement for classified salary increase, as Board Directed on November 12, 2024

11. ACTION ITEMS

11.1 Annual Board Reorganization- Election of Officers

The Board will elect a President, Clerk, and Secretary for 2025.

Motion _____ Second _____ Vote _____

11.2 Annual Board Reorganization- Scheduling of Regular Board Meetings for 2025

The Board will determine the dates and times for the Regular Board Meetings in 2025.

Motion _____ Second _____ Vote _____

11.3 Approval of Attachment A-5 to Tentative Agreement MITA Collective Bargaining Agreement

Attachment A-5 to the MITA Collective Bargaining Agreement is presented for formal approval after the public disclosure. This was already approved in closed session at the November 12, 2024 Board Meeting, but needs formal action as well. It is recommended that the Board approve this Attachment to the MITA Collective Bargaining Agreement.

Motion _____ Second _____ Vote _____

11.4 First Interim

The FEMAC state accounting system requires the Superintendent to advise the Board, the Public and other interested agencies of the district's financial condition at periodic intervals during the fiscal year. This report includes revisions to the original budget and shows a Positive Certification by Sutter County Superintendent of Schools. It is recommended that the Board approve this First Interim Report.

Motion _____ Second _____ Vote _____

11.5 School Board Authorization of Signers

The Marcum-Illinois School Board of Trustees is asked to approve the authorization of Maggie Irby and Courtney Brazil to sign warrant orders, cash transfers, and payroll authorization. It is recommended that the Board approve Mrs. Irby and Mrs. Brazil as authorized signers for the district.

Motion _____ Second _____ Vote _____

11.6 Annual Renewal of Super Co-Op JPA

Approve the Annual renewal of services with Super Co-Op JPA to provide USDA Foods, effective July 1, 2025, through June 30, 2026. The Super Co-Op is a USDA Foods JPA operating in California since 2001. Membership for the 2024-2025 school year consists of 238 districts with a \$106.1 million USDA Foods entitlement based on an estimated 235.8 million lunches served. It is the largest USDA Foods single bank in the nation. XX Unified School District entered into an Agreement with the Super Co-Op to better utilize USDA Foods and to enhance tracking and resources. It is recommended that the Board approve this renewal of services for 2025-2026.

Motion _____ Second _____ Vote _____

12. 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

13. NEXT BOARD MEETING

- **Date and Time To Be Determined at Meeting**

14. CLOSED SESSION

- Public Employee Discipline/Dismissal/Release/Complaint

15. REPORT OUT FROM CLOSED SESSION

 Motion _____ Second _____ Vote _____

16. ADJOURNMENT

OATH OF OFFICE

STATE OF CALIFORNIA

County of Sutter

I, Elise Nelson, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me, this 16th day of December, 2024

School District: Marcum-Illinois Union Elementary School District

Election Date: October 10, 2024 (Appointed)

Signature of person administering oath

Title of person administering oath

OATH OF OFFICE

STATE OF CALIFORNIA

County of Sutter

I, Jeff Reese, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me, this 16th day of December, 2024

School District: Marcum-Illinois Union Elementary School District

Election Date: November 5, 2024

Signature of person administering oath

Title of person administering oath

OATH OF OFFICE

STATE OF CALIFORNIA

County of Sutter

I, Josh Wanner, do solemnly swear (or affirm) that I will support and defend the Constitution of the United States and the Constitution of the State of California against all enemies, foreign and domestic; that I will bear true faith and allegiance to the Constitution of the United States and the Constitution of the State of California; that I take this obligation freely, without any mental reservation or purpose of evasion, and that I will well and faithfully discharge the duties upon which I am about to enter.

Signature

Subscribed and sworn to before me, this 16th day of December, 2024

School District: Marcum-Illinois Union Elementary School District

Election Date: November 5, 2024

Signature of person administering oath

Title of person administering oath

	7/1/2024 - 7/31/2024	8/1/2024 - 8/31/2024	9/1/2024 - 9/30/2024	10/1/2024 - 10/31/2024	Total	
Revenue						
8011	LCFF Revenue	4,114,664.00	1,237,859.00	1,237,859.00	2,228,147.00	8,818,529.00
8012	EPA Revenue	0.00	1,840,004.00	0.00	1,209,050.00	3,049,054.00
8096	In-Lieu Revenue	36,228.00	38,555.00	0.00	114,423.00	189,206.00
8182	Federal Mental Health	0.00	0.00	59,239.00	0.00	59,239.00
8290	Federal Title Revenue	250,225.00	0.00	0.00	0.00	250,225.00
8311	Special Ed Revenue	203,354.00	101,277.00	0.00	182,299.00	486,930.00
8560	Lottery Revenue	193,789.90	0.00	0.00	164,317.59	358,107.49
8590	Other State Revenue	3,859,493.32	756,781.00	101,277.00	0.00	4,717,551.32
8660	Interest Revenue	4,637.31	4,650.10	46,193.52	0.00	55,480.93
8699	Local Revenue Other	216,237.63	343,029.33	332,551.95	0.00	891,818.91
8792	Sped Revenue Transfer	0.00	0.00	113,980.00	0.00	113,980.00
	Total Revenue	8,878,629.16	4,322,155.43	1,891,100.47	3,898,236.59	18,990,121.65
Expenditures						
1100	Certificated Instruction	8,411.49	869,156.93	857,259.79	863,213.03	2,598,041.24
1110	AESS (A & B)	0.00	0.00	29,505.69	34,682.00	64,187.69
1120	HSST	0.00	0.00	0.00	1,911.63	1,911.63
1150	Special Instruction	0.00	120,643.01	128,497.36	126,923.35	376,063.72
1160	Tech Allowance Cert	2,925.00	20,276.25	20,602.50	20,452.50	64,256.25
1180	Substitute Certificated	0.00	404.69	0.00	0.00	404.69
1190	Stipend Certificated Teacher	3,000.00	1,800.00	1,959.10	1,959.10	8,718.20
1200	Certificated Student Support	120,885.07	129,719.92	129,452.37	121,997.79	502,055.15
1230	Certificated Support Hourly	800.40	1,067.20	1,734.20	0.00	3,601.80
1300	Director Advisors	67,861.31	67,861.31	67,861.31	67,861.31	271,445.24
1900	Other Certificated Staff	4,440.26	4,440.26	4,440.26	4,440.26	17,761.04
2200	Student Support	23,599.14	25,464.42	18,664.23	18,664.23	86,392.02
2230	Classified Support Hourly OT	0.00	1,312.95	1,561.19	74.37	2,948.51
2300	Director Classified	31,173.83	31,173.83	31,173.83	31,173.83	124,695.32
2400	Clerical Classified	36,455.76	48,922.86	55,723.05	55,723.05	196,824.72
2430	Clerical Hourly Classified	12,261.34	30,105.48	31,528.34	32,604.32	106,499.48
2450	Tech Allowance Class	1,350.00	1,800.00	1,800.00	1,800.00	6,750.00
3101	STRS Employer Certificated	40,305.63	229,732.38	235,962.37	236,410.24	742,410.62
3102	STRS Classified	2,589.63	2,589.63	2,589.63	2,589.63	10,358.52
3201	PERS Employer Certificated	0.00	2,409.30	2,409.30	2,409.30	7,227.90
3202	PERS Employer Classified	22,263.79	30,940.72	31,352.45	31,643.47	116,200.43
3302	SS/Medicare Employer Class	9,342.79	27,004.17	27,559.54	27,247.21	91,153.71
3401	VSP Employer Cert	25,308.94	136,586.10	142,523.88	141,354.69	445,773.61
3402	VSP Employer Class	13,250.49	17,674.94	17,261.06	17,261.06	65,447.55
3502	SUI Classified	147.12	658.59	673.51	673.83	2,153.05
3601	WC Cert	846.04	4,883.06	5,002.99	5,005.91	15,738.00
3602	WC Class	388.27	523.50	530.71	529.06	1,971.54
3901	Other ER Benefits - Cert (Aflac)	1,604.18	23,991.74	25,562.39	25,562.39	76,720.70
3902	Other ER Benefits - Class (Aflac)	1,055.30	1,565.95	1,826.60	1,826.60	6,274.45
4200	Library Materials	20,876.83	40.25	5,775.75	7,319.93	34,012.76
4300	Instructional Funds - Materials and Supplies	68,043.72	172,065.87	437,660.05	180,513.97	858,283.61
Supplies						
4305	COVID Shipping	0.00	96.00	0.00	0.00	96.00
4310	Materials & Supplies	51,807.49	552.33	26,357.98	1,250.08	79,967.88
4315	Materials & Supplies (Advisors)	0.00	0.00	0.00	581.37	581.37
4400	Non-Capitalized Equipment	0.00	2,980.36	0.00	0.00	2,980.36
5200	Travel & Conference Instructional	35,802.87	1,748.49	3,489.81	4,170.82	45,211.99
5215	Professional Development Title II	0.00	0.00	0.00	1,939.00	1,939.00
5300	Dues and Memberships	1,499.00	1,230.00	224.00	5.00	2,958.00
5400	Other Insurance	7,665.24	100.00	20,778.00	0.00	28,543.24
5510	Operations & Housekeeping	6,162.13	7,204.29	6,307.79	9,483.01	29,157.22
5610	Rents, Leases, Repairs	(1,000.00)	229.83	1,138.41	5,977.81	6,346.05
5810	Contracted Instruction	201,202.73	325,461.24	665,011.46	426,126.59	1,617,802.02
5811	Guidance & Parent Inservice	11,644.39	23,525.28	24,019.73	0.00	59,189.40
5812	Student Records	6,970.97	2,280.32	2,280.32	0.00	11,531.61
5813	Testing Services	7,570.12	7,113.15	7,098.03	0.00	21,781.30
5814	Inst Supe, Curr Devl,Stf	14,924.05	14,183.71	14,603.81	0.00	43,711.57
5815	IT(Media, Tech)	80,638.83	21,040.34	4,325.86	2,446.80	108,451.83
5816	School Admin	13,552.62	11,062.99	11,107.13	9,323.33	45,046.07
5820	Sped Admin Cert	10,725.27	15,505.41	15,362.67	0.00	41,593.35
5825	Sped Admin Class	970.08	2,029.04	2,029.06	0.00	5,028.18
5830	IEM Instructional	63,817.38	160,436.63	63,236.78	83,780.56	371,271.35
5835	Advertising, Newsletter	512.28	226.82	0.00	0.00	739.10
5840	IEM Non-Instructional	148,907.21	374,352.11	147,552.47	195,487.92	866,299.71
5841	Annual Audit	3,842.95	0.00	0.00	0.00	3,842.95
5860	SE Contracted Instruction	50,223.06	157,083.25	224,085.18	34,424.40	465,815.89
5865	Special Ed Expenses	7,189.21	3,872.00	4,460.88	8,434.52	23,956.61
5875	Development	0.00	0.00	24,999.75	0.00	24,999.75
5880	Legal Fees	908.50	1,587.50	9,243.50	12,851.00	24,590.50
5890	Service Charges	226.81	2,347.96	7,462.60	2,192.79	12,230.16
5895	Authorizer Admin Fees	0.00	0.00	350.00	0.00	350.00
5900	Communications	0.00	0.00	6.86	0.00	6.86
5902	Postage	8,263.39	43,473.10	8,522.30	6,481.06	66,739.85
5910	Communications-Instructional	479.98	248.90	716.06	482.70	1,927.64
5990	Reconciliation Discrepancies	0.00	0.00	0.00	0.06	0.06
7438	Debt Service-Interest	2,279.07	2,329.71	2,304.55	2,205.78	9,119.11
	Total Expenditures	1,255,971.96	3,187,116.07	3,615,528.44	2,871,472.66	10,930,089.13
Deficit/Surplus						
		7,622,657.20	1,135,039.36	(1,724,427.97)	1,026,763.93	8,060,032.52

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

MINUTES

Tuesday, November 12, 2024

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Meeting called to order at 6:00pm.

2. ROLL CALL

Present: Jeff Moore, Jill Bramhill, Keith Turner

Absent: Emily Daddow, Josh Wanner

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 3-0.

4. SOUTH SUTTER CHARTER SCHOOL

Cynthia Rachel shared data on South Sutter Charter School's attrition rates and reported that not only is their enrollment growing each year, but the number of existing students staying enrolled has increased over the last several years.

South Sutter will begin open enrollment in the third week of February and will assess the need for enrollment lottery based on enrollment interest. The best opportunity for enrollment is during this open enrollment window.

Recent happenings included a field trip to Sierra College for the High School Academy, a leadership training series for the admin team, and various parent webinars from financial aid to supporting early literacy.

Cynthia shared that their rebranded intervention program, "BOOST", has had positive attendance rates and will be assessing for growth soon.

South Sutter Charter School also provided their updated financial report.

5. SUPERINTENDENT'S REPORT

Maggie Irby shared that Trimester 1 ended last week. Teachers are finishing report cards this week, and conferences will take place next week. We are well on the way to scheduling 100% conference attendance. Conferences are offered via Zoom, but may be set up in-person at parents' request.

Thanksgiving break is just around the corner, and Camp Marcum will be offered for the first 3 days of break. Many fun activities have been planned for the students, including a Friendsgiving feast!

Winter Program is coming up on Thursday, December 19th. There will be a combined band and choir concert on December 10th at East Nicolaus High School.

Marcum's custodial team has recently completed a compliance water survey to identify what type of service pipes we have. Because many of our service pipes are located under the building or within the building walls, we were not able to determine the type of pipe for all service points. Per requirement, a notice will be sent to families indicating that there are some unknown pipes because they are currently inaccessible. All water testing has been coming back normal and there is not a concern for our drinking water at this time. A plan will be made to identify the unknown pipes in the future.

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: October 10, 2024

6.2 Approval of Monthly Warrants: 12893, 12933, 13046, 13117

6.3 Williams Act Report: 0 Complaints

6.4 Enrollment Report:

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
13	15	20	20	14	20	17	18	19	23	179

Marcum-Illinois Preschool Enrollment

Full Time 19

Jeff Moore moved to approve the consent agenda. Keith Turner seconded. Roll call vote 3-0.

7. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

8. INFORMATION ITEMS

8.1 CAASPP Results 2023-2024 Presented by Mrs. Brazil

Mrs. Brazil presented the results from Marcum-Illinois' 2023-2024 California Assessment of Student Performance and Progress.

8.2 Facility Inspection Tool (FIT) Report

The FIT is an objective tool to evaluate the condition of school facilities. All public school districts and county offices of education in California must use the FIT to determine if their school facilities are in "good repair" as defined in Education Code Section 17002(d) (1). The FIT is intended to aid in ensuring that all California school children have access

to clean, safe, and functional school facilities. Intended as a visual inspection tool, fifteen components are evaluated as part of the FIT. Additionally, the FIT includes a rating system to evaluate each component, and ranks the overall condition of the school.

Marcum has an overall rank of “Good” on the FIT Report.

9. ACTION ITEMS

9.1 Rescheduling of the Regular December Board Meeting Date and Time to December 16, 2024 at 7:00pm

The Board is asked to approve the rescheduling of the regular December Board Meeting date and time in order to meet required timelines for the Annual Organization Meeting and the approval of 2nd Interim.

Jeff Moore moved to approve the Rescheduling of the Regular December Board Meeting Date and Time to December 16, 2024 at 6:30pm. Keith seconded. Roll call vote 3-0.

9.2 Scheduling of the Annual Organization Meeting for December 16, 2024

The Board is asked to approve the date and time of the annual Board organization meeting as December 16, 2024 at 7:00pm. Board members will elect the officers for the 2025 year and set the meeting dates and times. The annual organization meeting will be held at Marcum-Illinois Elementary School, 2452 El Centro Blvd. East Nicolaus, CA 95659.

Jeff Moore moved to approve the Scheduling of the Annual Organization Meeting for December 16th, 2024 at 6:30pm. Jill Bramhill seconded. Roll call vote 3-0.

9.3 Independent Study BP 6158

The Board is asked to approve the update of Board Policy BP 6158 to reflect the requirements and updates to the Independent Study Policy. It is recommended that the Board waive the typical Board approval process of two reads to adhere to recommended timelines and updates for this policy update.

Jeff Moore moved to approve the update of Independent Study Board Policy BP 6158. Keith Turner seconded. Roll call vote 3-0.

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 the Board for the holiday bonus.

Lori Taylor expressed concerns regarding Marcum's 8th grade/science teacher. Mrs. Taylor shared negative experiences her daughter has had with the teacher in class this year and last year. She has shared these concerns with administrators and that things have been going okay since the primary incident of concern from this school year. She wanted to make the Board aware of her concerns so that future incidents may be prevented and a positive and supportive learning environment can be maintained for all.

Darren Ferreira thanked the Board members who are moving on to their newly elected roles on the East Nicolaus High School Board and commended their professionalism.

Keith Turner thanked Jill Bramhill and Jeff Moore. He is truly appreciative of their service to Marcum on the Board.

Jeff Moore thanked the school for working together in partnership. He feels the Board has been successful at giving voice to the community, increasing campus size with a land purchase, growing the rainy-day fund, and hiring well/maintaining staffing with the support of administration. He feels one of the most important things a Board can do is hire the right superintendent. He encouraged the incoming and continuing Board members to continue the path forward. He is proud to have been a member of Marcum's Board and glad to have gotten to see positive improvements made to the school.

Maggie Irby expressed her gratitude for Jeff Moore and Jill Bramhill's service. She shared admiration for their ability to maintain positive community relationships while leading with integrity. She is confident they will continue to serve the community well.

Tiffany DeAlba expressed gratitude for the bonus. She shared that it means a lot, even to our high school employees, who were very surprised and excited to receive it. She shared the successes of the after-school program this year: great staffing additions, improved accountability during homework time, and positive behavior incentives with the introduction of DEN dollars. She is looking forward to all that is planned for Camp Marcum over Thanksgiving break and new ideas to come.

11. NEXT BOARD MEETING

- **December 16, 2024, Library, 6:30pm**

12. CLOSED SESSION

- 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

Jeff Moore moved to direct the Superintendent to consolidate the Director of Operations and Director of Transportation positions after the 2025-2026 school year. Jill Bramhill seconded. Roll call vote 3-0.

Jeff Moore moved to approve a 4% increase to the certificated, classified, and preschool staff salary schedules. Jill Bramhill seconded. Roll call vote 3-0.

Jeff Moore moved to approve a 4% increase to the Assistant Principal/Director of Student Services salary schedule and an addition of 10 vacation days. Jill Bramhill seconded. Roll call vote 3-0.

14. ADJOURNMENT

Meeting adjourned at 8:33pm.

Approval Batch 013157							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 (009670/2) PO BOX 201475 DALLAS, TX 75320-1475								
2024/25	10/23/24		CAFETERIA FOOD	7907641 (1349556)	11/04/24	Paid	Printed	2,364.32		2,364.32
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00622934					Check Date	11/07/24	PO#	Register # 000334	
Total Invoice Amount								2,364.32		
Direct Vendor		GOLDEN BEAR ALARM SERVICE INC (000061/2) PO BOX 2203 MARYSVILLE, CA 95901								
2024/25	11/01/24		ALARM SERVICE NOV 24	80193 (1349556)	11/04/24	Paid	Printed	180.00		180.00
		2025 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00								
Check #	00622935					Check Date	11/07/24	PO#	Register # 000334	
Total Invoice Amount								180.00		
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953								
2024/25	10/29/24		KITCHEN FREEZER DEFROST ASSEMBLY	11222647 (1349556)	11/04/24	Paid	Printed	567.97		567.97
		2025 01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00622936					Check Date	11/07/24	PO#	Register # 000334	
Total Invoice Amount								567.97		
Direct Vendor		LANDA AND SONS GLASS SERVICE INC (000107/2) 2069 LIVE OAK BLVD YUAB CITY, CA 95991								
2024/25	11/01/24		LIBRARY WINDOW AND INSTALL	69429 (1349556)	11/04/24	Paid	Printed	2,005.55		2,005.55
		2025 01- 0000- 0- 6200- 00- 0000- 8500- 000- 000- 0000- 00								
Check #	00622937					Check Date	11/07/24	PO#	Register # 000334	
Total Invoice Amount								2,005.55		

Approval Batch 013157 (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		LUCAS, STACI (170545)								
2024/25	09/23/24		CONSTITUTION DAY SUPPLIES	EP25-00016 (1349556)	11/04/24	Paid	Printed	98.39		98.39
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00622938					Check Date	11/07/24	PO#	Register # 000334	
Total Invoice Amount								98.39		
Direct Vendor		MARCUM-ILLINOIS REVOLVING (002903/1) 2452 ELCENTRO BLVD EAST NICOLAUS, CA 95659								
2024/25	08/12/24		CK# 3258 STAFF HATS	DP25-00043 (1349556)	11/04/24	Paid	Printed	622.05		622.05
		2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00622939					Check Date	11/07/24	PO#	Register # 000334	
2024/25	10/04/24		CK#3260 VOLLEYBALL TOURNEY	DP25-00044 (1349556)	11/04/24	Paid	Printed	150.00		150.00
		2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00622939					Check Date	11/07/24	PO#	Register # 000334	
Total Invoice Amount								772.05		
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
2024/25	10/28/24		CAFETERIA FOOD	7120375 (1349556)	11/04/24	Paid	Printed	812.95		812.95
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00622940					Check Date	11/07/24	PO#	Register # 000334	
2024/25	10/28/24		CAFETERIA MILK	7120375-1 (1349556)	11/04/24	Paid	Printed	353.95		353.95
		2025 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00622940					Check Date	11/07/24	PO#	Register # 000334	
Total Invoice Amount								1,166.90		
Direct Vendor		STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409								
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)										
									ERP for California	
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Approval Batch 013157 (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	10/26/24		COPY PAPER (10)	6015472179 (1349556)	11/04/24	Paid	Printed	487.88		487.88
2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00										
Check #	00622941					Check Date 11/07/24	PO#		Register # 000334	
Total Invoice Amount								487.88		
Direct Vendor	WAXIE'S ENTERPRISES INC (029397/1) PO BOX 748802 LOS ANGELES, CA 90074									
2024/25	10/30/24		OPERATIONS SUPPLIES	82829643 (1349556)	11/04/24	Paid	Printed	590.15		590.15
2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00										
Check #	00622942					Check Date 11/07/24	PO#		Register # 000334	
Total Invoice Amount								590.15		

Approval Batch 013208							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	11/03/24		OFFICE/STAFF WATER 10/22	15604920110324 (1352669)	11/12/24	Paid	Printed	134.42		134.42
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00623245					Check Date 11/14/24	PO#	Register # 000335		
2024/25	11/03/24		CAFETERIA WATER 10/22	15604920110324-1 (1352669)	11/12/24	Paid	Printed	25.98		25.98
		2025 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623245					Check Date 11/14/24	PO#	Register # 000335		
Total Invoice Amount								160.40		
Direct Vendor		APPEAL-DEMOCRAT (000268/1) 1530 ELLIS LAKE DR MARYSVILLE, CA 95901								
2024/25	10/17/24		PUBLIC NOTICE-PROVISION AL BOARD APPOINTMENT	00303501 (1352669)	11/12/24	Paid	Printed	196.50		196.50
		2025 01- 0000- 0- 5800- 00- 0000- 7100- 000- 000- 0000- 00								
Check #	00623246					Check Date 11/14/24	PO#	Register # 000335		
Total Invoice Amount								196.50		
Direct Vendor		HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484 (004490/1) P.O. BOX 9001030 LOUISVILLE, KY 40290-1030								
2024/25	10/22/24		OPERATIONS SUPPLIES	1556820 (1352669)	11/12/24	Paid	Printed	98.52		98.52
		2025 01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00623247					Check Date 11/14/24	PO#	Register # 000335		
2024/25	10/28/24		LATE FEE & FINANCE CHARGE FOR 9/28	DP25-00045 (1352669)	11/12/24	Paid	Printed	35.80		35.80
		2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00623247					Check Date 11/14/24	PO#	Register # 000335		
Total Invoice Amount								134.32		
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
										Page 4 of 24

Approval Batch 013208 (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		LUCAS, STACI (170545)								
2024/25	10/30/24		HALLOWEEN ROTATION SUPPLIES	EP25-00017 (1352669)	11/12/24	Paid	Printed	360.34		360.34
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 00								
Check #	00623248					Check Date 11/14/24	PO#	Register # 000335		
2024/25	10/30/24		HALLOWEEN ROTATION SUPPLIES	EP25-00018 (1352669)	11/12/24	Paid	Printed	147.97		147.97
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 0000- 00								
Check #	00623248					Check Date 11/14/24	PO#	Register # 000335		
Total Invoice Amount								508.31		
Direct Vendor		OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448								
2024/25	10/27/24		COPIER LEASE 10/20-11/20	541087961 (1352669)	11/12/24	Paid	Printed	981.78		981.78
		2025 01- 0000- 0- 5600- 00- 1110- 1000- 000- 0000- 00								
Check #	00623249					Check Date 11/14/24	PO#	Register # 000335		
2024/25	10/27/24		COPIER LATE FEES FOR 9/27 INVOICE	541087961-1 (1352669)	11/12/24	Paid	Printed	91.04		91.04
		2025 01- 0000- 0- 5800- 00- 1110- 1000- 000- 0000- 00								
Check #	00623249					Check Date 11/14/24	PO#	Register # 000335		
Total Invoice Amount								1,072.82		
Direct Vendor		SOUTH SUTTER CHARTER SCHOOL (000215/1) P.O. BOX 1012 PLACERVILLE, CA 95667								
2024/25	11/12/24		PRPERTY TAX IN LIEU NOV 24	DP25-00046 (1352669)	11/12/24	Paid	Printed	50,854.00		50,854.00
		2025 01- 0000- 0- 8096- 00- 0000- 0000- 000- 0000- 00								
Check #	00623250					Check Date 11/14/24	PO#	Register # 000335		
Total Invoice Amount								50,854.00		
Direct Vendor		SUPERIOR EQUIPMENT REPAIR INC (000093/2) 1905 AVIATION BLVD LINCOLN, CA 95648								

Approval Batch 013208 (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		SUPERIOR EQUIPMENT REPAIR INC (000093/2) (continued)									
2024/25	11/07/24		BUS#1 45 DAY INSPECT + WIPERS	INV-61178 (1352669)	11/12/24	Paid	Printed	178.75		178.75	
Check #	2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00	00623251				Check Date	11/14/24	PO#	Register #	000335	
2024/25	11/08/24		BUS#2 45 DAY INSPECT + WIPERS	INV-61188 (1352669)	11/12/24	Paid	Printed	300.46		300.46	
Check #	2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00	00623251				Check Date	11/14/24	PO#	Register #	000335	
2024/25	11/08/24		BUS#3 45 DAY INSPECT + WIPERS	INV-61189 (1352669)	11/12/24	Paid	Printed	253.01		253.01	
Check #	2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00	00623251				Check Date	11/14/24	PO#	Register #	000335	
Total Invoice Amount								732.22			
Direct Vendor		THE SCIENCE WIZARD (000096/2)									
2024/25	11/21/24		ELECROSONIC SPECTACULAR ASSEMBLY	1938 (1352669)	11/12/24	Paid	Printed	550.00		550.00	
Check #	2025 01- 2600- 0- 5800- 00- 1110- 1000- 000- 000- 0000- 00	00623252				Check Date	11/14/24	PO#	Register #	000335	
Total Invoice Amount								550.00			
Direct Vendor		THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622									
2024/25	10/31/24		BUS PROPANE 10/7	136307 (1352669)	11/12/24	Paid	Printed	103.18		103.18	
Check #	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00	00623253				Check Date	11/14/24	PO#	Register #	000335	
2024/25	10/31/24		BUS PROPANE 10/10	136341 (1352669)	11/12/24	Paid	Printed	65.53		65.53	
Check #	2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00	00623253				Check Date	11/14/24	PO#	Register #	000335	
2024/25	10/31/24		BUS PROPANE 10/15	136370 (1352669)	11/12/24	Paid	Printed	81.85		81.85	
	2025 01- 0000- 0- 4300- 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, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 013208 (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)			(continued)		
Check #	00623253					Check Date 11/14/24		PO#	Register # 000335	
2024/25	10/31/24		BUS PROPANE 10/18	136407 (1352669)	11/12/24	Paid	Printed	103.73		103.73
		2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00623253					Check Date 11/14/24		PO#	Register # 000335	
2024/25	10/31/24		BUS PROPANE 10/23	136440 (1352669)	11/12/24	Paid	Printed	95.85		95.85
		2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00623253					Check Date 11/14/24		PO#	Register # 000335	
2024/25	10/31/24		BUS PROPANE 10/29	136494 (1352669)	11/12/24	Paid	Printed	118.55		118.55
		2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00623253					Check Date 11/14/24		PO#	Register # 000335	
2024/25	10/31/24		BUS PROPANE 10/2	3578 (1352669)	11/12/24	Paid	Printed	69.82		69.82
		2025 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00623253					Check Date 11/14/24		PO#	Register # 000335	
Total Invoice Amount								638.51		
Direct Vendor		TWIN CITY TROPHIES (004660/1) 463 PALORA AVE YUBA CITY, CA 95991								
2024/25	11/06/24		FB/VB TROPHIES	20361 (1352669)	11/12/24	Paid	Printed	214.50		214.50
		2025 01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00623254					Check Date 11/14/24		PO#	Register # 000335	
Total Invoice Amount								214.50		

Approval Batch 013274

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		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2024/25	11/18/24		VISION/DENTAL DEC 24	DP25-00047 (1354783)	11/19/24	Paid	Printed	3,631.43		3,631.43
		2025 01- 0000- 0- 9514- - - - - - - - - -								
Check #		00623764				Check Date 11/21/24		PO#	Register # 000336	

Total Invoice Amount 3,631.43

Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
2024/25	11/18/24		MONTHLY PEST SERVICE NOV 24	36467612 (1354783)	11/19/24	Paid	Printed	207.00		207.00
		2025 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00								
Check #		00623765				Check Date 11/21/24		PO#	Register # 000336	

Total Invoice Amount 207.00

Direct Vendor		DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT (001366/1) P.O. BOX 944255 SACRAMENTO, CA 94244-2550								
2024/25	11/05/24		LIVE SCAN OCT 24	773132 (1354783)	11/19/24	Paid	Printed	160.00		160.00
		2025 01- 0000- 0- 5804- 00- 0000- 7200- 000- 000- 0000- 00								
Check #		00623766				Check Date 11/21/24		PO#	Register # 000336	

Total Invoice Amount 160.00

Direct Vendor		DOMINO'S (000031/2) 1545 N TEXAS ST SUITE 306 FAIRFIELD, CA 94533								
2024/25	11/18/24		PIZZA LUNCH 10/18	32-1 (1354783)	11/19/24	Paid	Printed	320.50		320.50
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #		00623767				Check Date 11/21/24		PO#	Register # 000336	
2024/25	11/18/24		PIZZA LUNCH 10/11	35 (1354783)	11/19/24	Paid	Printed	320.50		320.50
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #		00623767				Check Date 11/21/24		PO#	Register # 000336	
2024/25	11/18/24		PIZZA LUNCH 10/4	730 (1354783)	11/19/24	Paid	Printed	320.50		320.50
		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, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013274 (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		DOMINO'S (000031/2)		(continued)		(continued)					
Check #	00623767					Check Date	11/21/24	PO#	Register # 000336		
2024/25	11/18/24		PIZZA LUNCH 10/25	88	(1354783)	11/19/24	Paid	Printed	320.50	320.50	
	2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00623767					Check Date	11/21/24	PO#	Register # 000336		
Total Invoice Amount								1,282.00			
Direct Vendor		GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475									
2024/25	11/06/24		CAFETERIA FOOD	7907741	(1354783)	11/19/24	Paid	Printed	2,843.94	2,843.94	
	2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00623768					Check Date	11/21/24	PO#	Register # 000336		
2024/25	11/06/24		CAFETERIA SUPPLIES	7907741-1	(1354783)	11/19/24	Paid	Printed	138.32	138.32	
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00623768					Check Date	11/21/24	PO#	Register # 000336		
2024/25	11/06/24		CAFETERIA FOOD	8042861	(1354783)	11/19/24	Paid	Printed	20.80	20.80	
	2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00									
Check #	00623768					Check Date	11/21/24	PO#	Register # 000336		
Total Invoice Amount								3,003.06			
Direct Employee		IRBY, MARGARET K (170371)									
2024/25	11/16/24		BOARD DINNER NOV 24	EP25-00020	(1354783)	11/19/24	Paid	Printed	103.29	103.29	
	2025	01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00									
Check #	00623769					Check Date	11/21/24	PO#	Register # 000336		
2024/25	11/16/24		SILLY STRING ATTENDANCE INCENTIVE LCAP 2.3	EP25-00021	(1354783)	11/19/24	Paid	Printed	321.75	321.75	
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00623769					Check Date	11/21/24	PO#	Register # 000336		
Total Invoice Amount								425.04			
Selection		Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 013274 (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		LONG, CAROL (170381)								
2024/25	11/18/24		FIELD TRIP FOOD (WALMART)	EP25-00019 (1354783)	11/19/24	Paid	Printed	33.30		33.30
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623770					Check Date	11/21/24	PO#	Register # 000336	
Total Invoice Amount								33.30		
Direct Vendor		LOZANO SMITH LLP (006607/1) 7404 NORTH SPALDING AVE FRESNO, CA 93720-3370								
2024/25	11/13/24		LEGAL OCT 24 MATTER 604	2231719 (1354783)	11/19/24	Paid	Printed	2,370.00		2,370.00
		2025 01- 0000- 0- 5805- 00- 0000- 7110- 000- 000- 0000- 00								
Check #	00623771					Check Date	11/21/24	PO#	Register # 000336	
2024/25	11/13/24		LEGAL OCT 24 MATTER 607	2231720 (1354783)	11/19/24	Paid	Printed	118.50		118.50
		2025 01- 0000- 0- 5805- 00- 0000- 7110- 000- 000- 0000- 00								
Check #	00623771					Check Date	11/21/24	PO#	Register # 000336	
2024/25	11/13/24		LEGAL OCT 24 MATTER 611	2231721 (1354783)	11/19/24	Paid	Printed	1,329.00		1,329.00
		2025 01- 0000- 0- 5805- 00- 0000- 7110- 000- 000- 0000- 00								
Check #	00623771					Check Date	11/21/24	PO#	Register # 000336	
Total Invoice Amount								3,817.50		
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 DEC 24	306870 (1354783)	11/19/24	Paid	Printed	3,692.00		3,692.00
		2025 01- 0000- 0- 9516- - - - -								
Check #	00623772					Check Date	11/21/24	PO#	Register # 000336	
Total Invoice Amount								3,692.00		
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300								
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)										
									ERP for California	
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Approval Batch 013274 (continued)

Bank Account COUNTY - COUNTY

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		PACIFIC GAS & ELECTRIC (003433/1)			(continued)					
2024/25	11/05/24		ELECTRICITY	DP25-00048	11/19/24	Paid	Printed	1,670.16		1,670.16
			10/4-11/3	(1354783)						
	2025	01- 0000- 0- 5502- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00623773					Check Date 11/21/24	PO#		Register # 000336	
Total Invoice Amount								1,670.16		
Direct Vendor		PROPACIFIC FRESH (014752/1)								
		P.O. BOX 1069								
		DURHAM, CA 95938								
2024/25	11/04/24		CAFETERIA FOOD	7122427	11/19/24	Paid	Printed	1,052.50		1,052.50
				(1354783)						
	2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623774					Check Date 11/21/24	PO#		Register # 000336	
2024/25	11/04/24		CAFETERIA MILK	7122427-1	11/19/24	Paid	Printed	408.96		408.96
				(1354783)						
	2025	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623774					Check Date 11/21/24	PO#		Register # 000336	
2024/25	11/04/24		CREDIT-TOMATOES	RA7122928	11/19/24	Paid	Printed	34.90-		34.90-
				(1354783)						
	2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623774					Check Date 11/21/24	PO#		Register # 000336	
2024/25	11/12/24		CAFETERIA FOOD	7124382	11/19/24	Paid	Printed	1,193.80		1,193.80
				(1354783)						
	2025	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623774					Check Date 11/21/24	PO#		Register # 000336	
2024/25	11/12/24		CAFETERIA MILK	7124382-1	11/19/24	Paid	Printed	385.18		385.18
				(1354783)						
	2025	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623774					Check Date 11/21/24	PO#		Register # 000336	
2024/25	11/12/24		CAFETERIA SUPPLIES	7124382-2	11/19/24	Paid	Printed	39.63		39.63
				(1354783)						
	2025	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623774					Check Date 11/21/24	PO#		Register # 000336	
Total Invoice Amount								3,045.17		
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1)								
		PO DRAWER G								
		MARYSVILLE, CA 95901								
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 013274 (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			RECOLOGY YUBA-SUTTER (005096/1)		(continued)					
2024/25	11/01/24		RECOLOGY NOV 24	76984798	11/19/24	Paid	Printed	591.23		591.23
				(1354783)						
		2025 01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00								
Check #	00623775					Check Date 11/21/24	PO#		Register # 000336	
Total Invoice Amount								591.23		
Direct Vendor			SMALL SCHOOL DISTRICTS' ASSOC. (004382/2)							
			PO BOX 276045							
			SACRAMENTO, CA 95827							
2024/25	07/15/24		24-25 ELITE	00509	(1354783)	11/19/24	Paid	Printed	900.00	900.00
			MEMBERSHIP DUES							
			7/1/24-6/30-25							
		2025 01- 0000- 0- 5300- 00- 0000- 7200- 000- 000- 0000- 00								
Check #	00623776					Check Date 11/21/24	PO#		Register # 000336	
Total Invoice Amount								900.00		
Direct Vendor			SYSCO FOOD SVCS OF SACRAMENTO (000043/2)							
			PO BOX 138007							
			SACRAMENTO, CA 95813-8007							
2024/25	11/13/24		CAFETERIA FOOD	531408700	11/19/24	Paid	Printed	602.63		602.63
				(1354783)						
		2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623777					Check Date 11/21/24	PO#		Register # 000336	
2024/25	11/13/24		CAFETERIA	531408700-1	11/19/24	Paid	Printed	188.48		188.48
			SUPPLIES	(1354783)						
		2025 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00623777					Check Date 11/21/24	PO#		Register # 000336	
Total Invoice Amount								791.11		
Direct Vendor			VERIZON WIRELESS (009718/1)							
			P.O. BOX 660108							
			DALLAS, TX 75266-0108							
2024/25	11/02/24		CELL SERVICE	9977795094	11/19/24	Paid	Printed	320.52		320.52
			10/3-11/2	(1354783)						
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00623778					Check Date 11/21/24	PO#		Register # 000336	
Total Invoice Amount								320.52		

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013373							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	12/02/24		OFFICE/STAFF WATER 11/20	15604920120124 (1357844)	12/03/24	Paid	Printed	108.44		108.44
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00624322					Check Date	12/05/24	PO#	Register # 000337	
2024/25	12/02/24		CAFETERIA WATER 11/20	15604920120124-1 (1357844)	12/03/24	Paid	Printed	25.98		25.98
		2025 13- 5310- 0- 5800- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00624322					Check Date	12/05/24	PO#	Register # 000337	
Total Invoice Amount								134.42		
Direct Vendor		AT&T (003812/3) PO BOX 5075 CAROL STREAM, IL 60197-5075								
2024/25	11/19/24		LONG DISTANCE	DP25-00049 (1357844)	12/03/24	Paid	Printed	48.92		48.92
		2025 01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00624323					Check Date	12/05/24	PO#	Register # 000337	
Total Invoice Amount								48.92		
Direct Employee		BRAZIL, COURTNEY (170533)								
2024/25	11/22/24		T1 READING PARTY SUPPLIES	EP25-00023 (1357844)	12/03/24	Paid	Printed	178.97		178.97
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00624324					Check Date	12/05/24	PO#	Register # 000337	
Total Invoice Amount								178.97		
Direct Employee		BROWN, LORI M (170044)								
2024/25	12/02/24		BUS PHYSICAL	EP25-00027 (1357844)	12/03/24	Paid	Printed	90.00		90.00
		2025 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00624325					Check Date	12/05/24	PO#	Register # 000337	
Total Invoice Amount								90.00		
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 013373 (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		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942								
2024/25	11/14/24		MONTHLY TECH NOV 24	15877 (1357844)	12/03/24	Paid	Printed	1,200.00		1,200.00
		2025 01- 0000- 0- 5800- 00- 0000- 2420- 000- 000- 0000- 00								
Check #	00624326					Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								1,200.00		
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015								
2024/25	11/30/24		QRTL Y LOT WEED SPRAY	36468219 (1357844)	12/03/24	Paid	Printed	700.00		700.00
		2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00624327					Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								700.00		
Direct Vendor		ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC (004144/2) PO BOX 2799 FORT WALTON BEACH, FL 32549-2799								
2024/25	11/19/24		TPA FEES OCT 24	114863 (1357844)	12/03/24	Paid	Printed	15.00		15.00
		2025 01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00624328					Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								15.00		
Direct Vendor		FLETCHERS PLUMBING & CONTRACTING INC (001777/1) 219 BURNS DR. YUBA CITY, CA 95991								
2024/25	11/22/24		KITCHEN GREASE TRAP PUMPING	189282 (1357844)	12/03/24	Paid	Printed	500.00		500.00
		2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00624329					Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								500.00		
Direct Employee		GARCIA, KAREM (170528)								
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)										
								ERP for California		
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Approval Batch 013373 (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			GARCIA, KAREM (170528) (continued)							
2024/25	11/26/24		BUS PHYSICAL	EP25-00022 (1357844)	12/03/24	Paid	Printed	90.00		90.00
			2025 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00							
Check #		00624330				Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								90.00		
Direct Vendor			GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475							
2024/25	11/20/24		CAFETERIA FOOD	8048315 (1357844)	12/03/24	Paid	Printed	1,381.65		1,381.65
			2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00							
Check #		00624331				Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								1,381.65		
Direct Vendor			GOLDEN BEAR ALARM SERVICE INC (000061/2) PO BOX 2203 MARYSVILLE, CA 95901							
2024/25	12/01/24		MONTHLY ALARM SERVICE DEC 24	82042 (1357844)	12/03/24	Paid	Printed	180.00		180.00
			2025 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00							
Check #		00624332				Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								180.00		
Direct Vendor			HARVEY & SONGER CUSTOM WHEEL & BRAKE SERVICE (002088/1) 5887 LINDHURST AVENUE MARYSVILLE, CA 95901							
2024/25	11/13/24		BUS #3 TIRES (4) & INSTALL	4733 (1357844)	12/03/24	Paid	Printed	2,546.60		2,546.60
			2025 01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00							
Check #		00624333				Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								2,546.60		
Direct Employee			IRBY, MARGARET K (170371)							
2024/25	11/25/24		OCT/NOV 24 MILEAGE 70%	EP25-00024 (1357844)	12/03/24	Paid	Printed	147.27		147.27
			2025 01- 0000- 0- 5220- 00- 0000- 2700- 000- 000- 0000- 00							
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)									ERP for California	
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Approval Batch 013373 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Employee		IRBY, MARGARET K (170371)			(continued)					
Check #	00624334					Check Date	12/05/24	PO#	Register # 000337	
2024/25	11/25/24		CT/NOV 24 MILEAGE 30%	EP25-00025 (1357844)	12/03/24	Paid	Printed	63.11		63.11
2025		01- 0000- 0- 5220- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00624334					Check Date	12/05/24	PO#	Register # 000337	
2024/25	11/25/24		OFFICE SUPPLIES	EP25-00026 (1357844)	12/03/24	Paid	Printed	66.37		66.37
2025		01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00624334					Check Date	12/05/24	PO#	Register # 000337	
Total Invoice Amount								276.75		
Direct Vendor		J&J HEATING & AIR (002504/2) PO BOX 671 LIVE OAK, CA 95953								
2024/25	11/20/24		GR 1 HVAC -CLOGGED PRESSURE SWITCH	38 (1357844)	12/03/24	Paid	Printed	125.00		125.00
2025		01- 0000- 0- 5600- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00624335					Check Date	12/05/24	PO#	Register # 000337	
Total Invoice Amount								125.00		
Direct Vendor		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056								
2024/25	11/22/24		WATER TESTING 11/21	242809105 (1357844)	12/03/24	Paid	Printed	145.80		145.80
2025		01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00624336					Check Date	12/05/24	PO#	Register # 000337	
Total Invoice Amount								145.80		
Direct Vendor		PERFORMANCE SYSTEMS INTEG (000078/3) PO BOX 8528 PASADENA, CA 91109-8601								
2024/25	11/30/24		ANNUAL FIRE ALARM INSEPCTION	MI-0003245 (1357844)	12/03/24	Paid	Printed	2,985.00		2,985.00
2025		01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00624337					Check Date	12/05/24	PO#	Register # 000337	
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
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Approval Batch 013373 (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								2,985.00		
Direct Vendor PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938										
2024/25	11/18/24		CAFETERIA FOOD	7126308 (1357844)	12/03/24	Paid	Printed	733.37		733.37
2025 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00										
Check #	00624338					Check Date	12/05/24	PO#		Register # 000337
2024/25	11/18/24		CAFETERIA MILK	7126308-1 (1357844)	12/03/24	Paid	Printed	433.68		433.68
2025 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00										
Check #	00624338					Check Date	12/05/24	PO#		Register # 000337
Total Invoice Amount								1,167.05		
Direct Vendor SCHOOLS EXCESS LIABILITY FUND (000086/1) 1531 I STREET SUITE 300 SACRAMENTO, CA 95814										
2024/25	05/22/24		ASSESSMENT #3	AB2185171407-A3 (1357844)	12/03/24	Paid	Printed	6,386.11		6,386.11
2025 01- 0000- 0- 5400- 00- 0000- 2700- 000- 000- 0000- 00										
Check #	00624339					Check Date	12/05/24	PO#		Register # 000337
Total Invoice Amount								6,386.11		
Direct Vendor SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926										
2024/25	12/01/24		OPERATOR	6405-867 (1357844)	12/03/24	Paid	Printed	173.25		173.25
2025 01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00										
Check #	00624340					Check Date	12/05/24	PO#		Register # 000337
Total Invoice Amount								173.25		
Direct Vendor SUPERIOR EQUIPMENT REPAIR INC (000093/2) 1905 AVIATION BLVD LINCOLN, CA 95648										
2024/25	12/02/24		BUS#1 CHILD	INV-62305 (1357844)	12/03/24	Paid	Printed	814.62		814.62
2025 01- 0000- 0- 5600- 00- 0000- 3600- 000- 000- 0000- 00										
SAFETY CHECK/HC LIFT										

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013373 (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		SUPERIOR EQUIPMENT REPAIR INC (000093/2) (continued)								
Check #	00624341					Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								814.62		
Direct Vendor		SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2024/25	11/20/24		24-25 1ST SPED EXCESS COST	AR25-00380 (1357844)	12/03/24	Paid	Printed	43,415.00		43,415.00
		2025 01- 6500- 0- 7142- 00- 5001- 9200- 000- 000- 0000- 00								
Check #	00624342					Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								43,415.00		
Direct Vendor		TCSIG (004372/2) 400 PLUMAS BLVD STE 210 YUBA CITY, CA 95991								
2024/25	12/02/24		HEALTH DEC 24	DP25-00050 (1357844)	12/03/24	Paid	Printed	23,281.00		23,281.00
		2025 01- 0000- 0- 9514- - - - -								
Check #	00624343					Check Date 12/05/24		PO#	Register # 000337	
Total Invoice Amount								23,281.00		
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428								
2024/25	10/10/24		ASES SUPPLIES	991721 (1357844)	12/03/24	Paid	Printed	47.90		47.90
		2025 01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00624344					Check Date 12/05/24		PO#	Register # 000337	
2024/25	10/12/24		K HEADPHONES	242615 (1357844)	12/03/24	Paid	Printed	116.28		116.28
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00624344					Check Date 12/05/24		PO#	Register # 000337	
2024/25	10/12/24		GR 5 WHITEBOARDS (2)	330236 (1357844)	12/03/24	Paid	Printed	70.36		70.36
		2025 01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00624344					Check Date 12/05/24		PO#	Register # 000337	

Approval Batch 013373 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)	(continued)				
2024/25	10/15/24		BOUNCY BALLS	023939 (1357844)	12/03/24	Paid	Printed	10.71		10.71
	2025	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/15/24		SQUASH (HOM)	154470 (1357844)	12/03/24	Paid	Printed	55.80		55.80
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/15/24		GR 5 SUPPLIES	333478 (1357844)	12/03/24	Paid	Printed	66.76		66.76
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/15/24		GR 5 SUPPLIES	584842 (1357844)	12/03/24	Paid	Printed	36.16		36.16
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/15/24		GLOWSTICKS	755994 (1357844)	12/03/24	Paid	Printed	28.95		28.95
	2025	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/15/24		GR 5 SUPPLIES	912172 (1357844)	12/03/24	Paid	Printed	38.57		38.57
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/15/24		ELOP SUPPLIES	912255 (1357844)	12/03/24	Paid	Printed	33.86		33.86
	2025	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/16/24		POPCORN	070755 (1357844)	12/03/24	Paid	Printed	49.95		49.95
	2025	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337
2024/25	10/16/24		COPY PAPER (5)	238842 (1357844)	12/03/24	Paid	Printed	221.10		221.10
	2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check #	00624344	Check Date 12/05/24	PO#	Register # 000337

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013373 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1)			(continued)			(continued)			
2024/25	10/17/24		GR 5 SUPPLIES	513348 (1357844)	12/03/24	Paid	Printed	41.69		41.69
Check #	2025 00624344	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/21/24		GR 5 SUPPLIES	663579 (1357844)	12/03/24	Paid	Printed	21.42		21.42
Check #	2025 00624344	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/22/24		STAR TO STAR PHONES 10/19-11/18	109088 (1357844)	12/03/24	Paid	Printed	674.47		674.47
Check #	2025 00624344	01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/23/24		ROAR TICKETS (12,000)	110072 (1357844)	12/03/24	Paid	Printed	404.40		404.40
Check #	2025 00624344	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/23/24		TOILET REPAIR KIT	507960 (1357844)	12/03/24	Paid	Printed	33.58		33.58
Check #	2025 00624344	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/24/24		SS OFFICE STOOL	070974 (1357844)	12/03/24	Paid	Printed	123.68		123.68
Check #	2025 00624344	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/25/24		MONTHLY VAN CARWASH	360229 (1357844)	12/03/24	Paid	Printed	39.99		39.99
Check #	2025 00624344	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/26/24		SILLY STRING ATTENDANCE INCENTIVE	144638 (1357844)	12/03/24	Paid	Printed	386.10		386.10
Check #	2025 00624344	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	12/05/24	PO#	Register #	000337
2024/25	10/28/24		BAND BOOKS	151878 (1357844)	12/03/24	Paid	Printed	356.64		356.64
	2025	01- 6770- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Selection	Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)								ERP for California	
Page 20 of 24										

Approval Batch 013373 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)				(continued)				
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	10/28/24		ELOP FOOD SUPPLIES	162714 (1357844)	12/03/24	Paid	Printed	58.13		58.13
2025	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	10/28/24		BAND BOOKS	606617 (1357844)	12/03/24	Paid	Printed	31.86		31.86
2025	01- 6770- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	10/29/24		BAND BOOKS	118603 (1357844)	12/03/24	Paid	Printed	74.34		74.34
2025	01- 6770- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	10/30/24		RISER COVERS	119445 (1357844)	12/03/24	Paid	Printed	128.64		128.64
2025	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	10/30/24		PRINTER INK	313013 (1357844)	12/03/24	Paid	Printed	45.70		45.70
2025	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	10/31/24		FIRST AID FANNY PACKS	932017 (1357844)	12/03/24	Paid	Printed	21.22		21.22
2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/01/24		ELOP-BISHOPS FUN TICKETS	560988 (1357844)	12/03/24	Paid	Printed	169.38		169.38
2025	01- 2600- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/01/24		VISITOR LOG BOOKS	701174 (1357844)	12/03/24	Paid	Printed	107.14		107.14
2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/01/24		STAFF IN SERVICE LUNCH	837318 (1357844)	12/03/24	Paid	Printed	231.66		231.66
2025	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00									
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)										

Approval Batch 013373 (continued)							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)				(continued)				
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/01/24		BRAIN QUEST FOR ACADEMIC OLYMPICS	915182 (1357844)	12/03/24	Paid	Printed	43.38		43.38
2025	01-0000-0-4300-00-1110-1000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/02/24		SILLY STRING CREDIT	029356 (1357844)	12/03/24	Paid	Printed	386.10-		386.10-
2025	01-0000-0-4300-00-0000-2700-000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/04/24		MI CLASS OBSERVATION TRAINING	157984 (1357844)	12/03/24	Paid	Printed	900.00		900.00
2025	01-9618-0-5800-00-0001-1000-000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/04/24		ELOP FOOD SUPPLIES	560090 (1357844)	12/03/24	Paid	Printed	35.15		35.15
2025	01-2600-0-4300-00-1110-1000-000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/05/24		BOARDS CARDS	55631 (1357844)	12/03/24	Paid	Printed	16.60		16.60
2025	01-0000-0-4300-00-0000-7100-000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/06/24		POSTAGE STAMPS	523649 (1357844)	12/03/24	Paid	Printed	221.55		221.55
2025	01-0000-0-5902-00-0000-2700-000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/07/24		STUDENT FILE DIVIDERS	113144 (1357844)	12/03/24	Paid	Printed	40.65		40.65
2025	01-0000-0-4300-00-0000-2700-000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/08/24		HONOR ROLL FIELD TRIP	791531 (1357844)	12/03/24	Paid	Printed	633.94		633.94
2025	01-0000-0-5800-00-0000-2700-000-000-0000-00									
Check #	00624344					Check Date	12/05/24	PO#	Register #	000337
2024/25	11/09/24		TRUMPET BOOKS	647221 (1357844)	12/03/24	Paid	Printed	98.64		98.64

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 013373 (continued)

Bank Account COUNTY - COUNTY

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor	US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)									(continued)
2024/25	11/09/24		TRUMPET BOOKS	647221	12/03/24	Paid	Printed	(continued)		
				(1357844) (continued)						
		2025 01- 6770- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00624344					Check Date 12/05/24	PO#		Register # 000337	
Total Invoice Amount								5,330.25		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	163,743.18	2,159,035.79	1,995,292.61
13	14,286.52	7,285.07	7,001.45-
Total	178,029.70		

Number of Payments	127	
Number of Checks	57	\$178,029.70
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$178,029.70	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$178,029.70	

CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS

\$0 - \$99	6
\$100 - \$499	17
\$500 - \$999	13
\$1,000 - \$4,999	16
\$5,000 - \$9,999	2
\$10,000 - \$14,999	
\$15,000 - \$99,999	3
\$100,000 - \$199,999	
\$200,000 - \$499,999	
\$500,000 - \$999,999	
\$1,000,000 -	

***** ITEMS OF INTEREST *****

* Number of payments to a different vendor
 ! Number of Prepaid payments
 @ Number of Liability payments
 & Number of Employee Also Vendors
 ? denotes check name different than payment name
 F denotes Final Payment

Report Totals -	Payment Count	127	Check Count	57	ACH Count	0	vCard Count	0	Total Check/Advice Amount	178,029.70
										\$178,029.70

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 013157,013208,013274,013373, Page Break by Check/Advice? = N, Zero? = Y)

Checks Dated 11/07/2024 through 12/05/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00622934	11/07/2024	GOLD STAR FOODS	13-4700		2,364.32
00622935	11/07/2024	GOLDEN BEAR ALARM SERVICE INC	01-5800		180.00
00622936	11/07/2024	J&J HEATING & AIR	01-5600		567.97
00622937	11/07/2024	LANDA AND SONS GLASS SERVICE INC	01-6200		2,005.55
00622938	11/07/2024	LUCAS, STACI	01-4300		98.39
00622939	11/07/2024	MARCUM-ILLINOIS REVOLVING	01-4300	622.05	
			01-5800	150.00	772.05
00622940	11/07/2024	PROPACIFIC FRESH	13-4700	812.95	
			13-4712	353.95	1,166.90
00622941	11/07/2024	STAPLES	01-4300		487.88
00622942	11/07/2024	WAXIE'S ENTERPRISES INC	01-4300		590.15
00623245	11/14/2024	ALHAMBRA & SIERRA SPRINGS	01-5800	134.42	
			13-5800	25.98	160.40
00623246	11/14/2024	APPEAL-DEMOCRAT	01-5800		196.50
00623247	11/14/2024	HOME DEPOT CREDIT SERVICES DEPT. 32 2001278484	01-4300	98.52	
			01-5800	35.80	134.32
00623248	11/14/2024	LUCAS, STACI	01-4300		508.31
00623249	11/14/2024	OFFICE EQUIPMENT FINANCE SVCS.	01-5600	981.78	
			01-5800	91.04	1,072.82
00623250	11/14/2024	SOUTH SUTTER CHARTER SCHOOL	01-8096		50,854.00
00623251	11/14/2024	SUPERIOR EQUIPMENT REPAIR INC	01-5600		732.22
00623252	11/14/2024	THE SCIENCE WIZARD	01-5800		550.00
00623253	11/14/2024	THORNTON'S GAS	01-4300		638.51
00623254	11/14/2024	TWIN CITY TROPHIES	01-4300		214.50
00623764	11/21/2024	CALIFORNIA'S VALUED TRUST	01-9514		3,631.43
00623765	11/21/2024	CLARK PEST CONTROL OF STOCKTON	01-5507		207.00
00623766	11/21/2024	DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT	01-5804		160.00
00623767	11/21/2024	DOMINO'S	13-4700		1,282.00
00623768	11/21/2024	GOLD STAR FOODS	13-4300	138.32	
			13-4700	2,864.74	3,003.06
00623769	11/21/2024	IRBY, MARGARET K	01-4300		425.04
00623770	11/21/2024	LONG, CAROL	13-4700		33.30
00623771	11/21/2024	LOZANO SMITH LLP	01-5805		3,817.50
00623772	11/21/2024	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,692.00
00623773	11/21/2024	PACIFIC GAS & ELECTRIC	01-5502		1,670.16
00623774	11/21/2024	PROPACIFIC FRESH	13-4300	39.63	
			13-4700	2,211.40	
			13-4712	794.14	3,045.17
00623775	11/21/2024	RECOLOGY YUBA-SUTTER	01-5506		591.23
00623776	11/21/2024	SMALL SCHOOL DISTRICTS' ASSOC.	01-5300		900.00

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

Checks Dated 11/07/2024 through 12/05/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00623777	11/21/2024	SYSKO FOOD SVCS OF SACRAMENTO	13-4300	188.48	
			13-4700	602.63	791.11
00623778	11/21/2024	VERIZON WIRELESS	01-5900		320.52
00624322	12/05/2024	ALHAMBRA & SIERRA SPRINGS	01-5800	108.44	
			13-5800	25.98	134.42
00624323	12/05/2024	AT&T	01-5900		48.92
00624324	12/05/2024	BRAZIL, COURTNEY	01-4300		178.97
00624325	12/05/2024	BROWN, LORI M	01-5800		90.00
00624326	12/05/2024	CENIOM	01-5800		1,200.00
00624327	12/05/2024	CLARK PEST CONTROL OF STOCKTON	01-5800		700.00
00624328	12/05/2024	ENVOY PLAN SERVICES INC CO TSA CONSULTING GROUP INC	01-5800		15.00
00624329	12/05/2024	FLETCHERS PLUMBING & CONTRACTING INC	01-5800		500.00
00624330	12/05/2024	GARCIA, KAREM	01-5800		90.00
00624331	12/05/2024	GOLD STAR FOODS	13-4700		1,381.65
00624332	12/05/2024	GOLDEN BEAR ALARM SERVICE INC	01-5800		180.00
00624333	12/05/2024	HARVEY & SONGER CUSTOM WHEEL & BRAKE SERVICE	01-5800		2,546.60
00624334	12/05/2024	IRBY, MARGARET K	01-4300	66.37	
			01-5220	210.38	276.75
00624335	12/05/2024	J&J HEATING & AIR	01-5600		125.00
00624336	12/05/2024	PACE ANALYTICAL SERVICES LLC	01-5800		145.80
00624337	12/05/2024	PERFORMANCE SYSTEMS INTEG	01-5800		2,985.00
00624338	12/05/2024	PROPACIFIC FRESH	13-4700	733.37	
			13-4712	433.68	1,167.05
00624339	12/05/2024	SCHOOLS EXCESS LIABILITY FUND	01-5400		6,386.11
00624340	12/05/2024	SIERRA WATER UTILITY	01-5800		173.25
00624341	12/05/2024	SUPERIOR EQUIPMENT REPAIR INC	01-5600		814.62
00624342	12/05/2024	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-7142		43,415.00
00624343	12/05/2024	TCSIG	01-9514		23,281.00
00624344	12/05/2024	US BANK CORP. PAYMENT SYSTEM	01-4300	2,860.30	
			01-5800	1,573.93	
			01-5900	674.47	
			01-5902	221.55	5,330.25
Total Number of Checks			57		178,029.70

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	48	163,743.18
13	CAFETERIA	11	14,286.52

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 11/07/2024 through 12/05/2024

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
		Total Number of Checks	57	178,029.70	
		Less Unpaid Tax Liability		.00	
		Net (Check Amount)		<u>178,029.70</u>	

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.

COUNTY OF SUTTER



NATHAN M. BLACK, CPA

AUDITOR-CONTROLLER

December 2, 2024

Emailed To: School Superintendents, Special District Managers/Board Chairs of entities using the County Treasury

Dear Mr. Reusser,

As you are aware, Sutter County is in the process of transitioning to a new Enterprise Resource Planning (ERP) system, Workday ERP. This conversion has proven to be complex and time-consuming. A critical part of this transition involves reconciling thousands of entries between our old system and Workday ERP. We have approached this task with the utmost care and diligence to ensure the accuracy of your final accounting records.

Due to the volume and complexity of the transactions processed through our systems, the year-end close has been delayed by several months. We truly appreciate your patience as we work to complete the year-end process. This effort is essential to maintain the integrity of your data and to ensure that all records are accurate.

Please rest assured that there are no issues with the cash balances in the Treasury. The delay is simply due to the thorough reconciliation of records. We expect to have FY 2023-24 cash reconciled by December 13, 2024.

If you have any questions or concerns, please do not hesitate to contact either of us. We sincerely appreciate your patience as we complete the closing process.

Sincerely,

Nathan Black, CPA, Auditor-Controller



MALIA M. COHEN
California State Controller

November 26, 2024

Tom Reusser, Superintendent
Sutter County Office of Education
970 Klamath Lane
Yuba City, CA 95993-8961

Re: Extension Request Approval – Fiscal Year 2023-24 Marcum-Illinois Union Elementary
Audit Report

Dear Mr. Reusser:

The State Controller's Office agrees to grant your November 25, 2024 request for an extension of the December 15, 2024, filing deadline for the Marcum-Illinois Union Elementary annual audit report.

We expect to receive the fiscal year 2023-24 audit report by February 28, 2025. Please notify us promptly if additional delays are anticipated in filing the report.

If you have any questions regarding this letter or any other local education agency (LEA) audit issue, please contact a member of my LEA staff by telephone at (916) 324-6442 or by email at leaaudits@sco.ca.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Joel James", is positioned below the "Sincerely," text.

Joel James, Chief
Financial Audits Bureau
Division of Audits

cc: Superintendent, Marcum-Illinois Union Elementary
Michelle M. Hanson, CPA
Raquel Tucker, Education Fiscal Services Consultant
California Department of Education

Marcum-Illinois Union School District Developer Fee Annual Report For 2023-2024

Summary

	Income	Expense	Balance
Beginning Balance	\$30,863.84		\$30,863.84
Fees collected	\$9,992.43		\$40,856.27
Interest earned	\$930.89		\$41,787.16
Totals	\$41,787.16	\$0.00	
Ending balance for 2023-2024	\$41,787.16		

The funds in Fund 25 are only developer fees and the interest earned from the fees collected.

Marcum-Illinois Union Elementary School District collected \$4.79 for residential improvements and \$.78 for commercial improvements. MIUESD retains 65% of the collected fees; the remaining 35% of the collected fees goes to East Nicolaus Joint Union High School District. Only the portion retained by MIUESD is reported here.

There were no expenses in 2023-2024 from Fund 25.

No interfund transfers, loans, or refunds were made from Fund 25.

Presented at December 16, 2024 board meeting

PUBLIC DISCLOSURE OF COLLECTIVE BARGAINING AGREEMENT

In accordance with AB 1200, AB 2756, Government Code section 3547.5, and CCR Title V Section 15449

the Marcum-Illinois Union Elementary School District presents the disclosure of its

collective bargaining agreement with the *(name of bargaining unit)* Marcum-Illinois Teachers Association

representing the district's Certificated staff. The proposed agreement covers the period beginning

on Wednesday, January 1, 2025 and ending on Monday, June 30, 2025 and will be acted

upon by the the governing board at its meeting on Dec 16, 2024

Note: This form, a copy of the proposed agreement, revised multi-year projections and related assumptions incorporating the provisions of the proposed agreement must be submitted to the County Office at least ten (10) working days prior to the date the district's governing board will take action.

Compensation	Annual Cost Prior to Proposed Agreement (FY)	Year 1 Increase/Decrease (FY)	Year 2 Increase/Decrease (FY)	Year 3 Increase/Decrease (FY)
	24/25	24/25	25/26	26/27
Salary Schedule <i>(Including Step and Column)</i>	\$ 837,336	\$ 15,294	\$ 24,511	\$ 11,449
		1.83%	2.87%	1.31%
Other Compensation <i>(Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.)</i>	\$ 84,035	\$ 7,132	\$ 0	\$ 0
		8.49%	.00%	.00%
Description of "Other Compensation)	Cost of substitute teachers, stipends, 3% off the salary schedule, and miscellaneous salaries. Added stipends and In-lieu not included as of 1st Interim to Year 1 projection. Not all teachers are stepping up in the salary schedule in Year 2 and Year 3.			
Statutory Benefits <i>(STRS, PERS, FICA, WC, UI, Medicare, etc.)</i>	\$ 350,079	\$ 4,734	\$ 6,766	\$ 3,367
		1.35%	1.91%	.93%
Health/Welfare Plans	\$ 113,623	\$ 0	\$ 0	\$ 0
		.00%	.00%	.00%
Total Compensation:	1,385,073	\$ 27,160	\$ 31,277	\$ 14,816
		1.96%	2.21%	1.03%
Step and Column <i>(Changes due to Settlement)</i>	\$ 0	\$ 0	\$ 0	\$ 0
Total Number of Represented Employees (FTE's)	10.00	10.00	10.00	10.00
Total Average Compensation per FTE	\$ 138,507.30	\$ 2,716.00	\$ 3,127.70	\$ 1,481.60
		1.96%	2.21%	1.03%

1. Were any additional steps, columns, or ranges added to the salary schedules? If yes, please explain.

No

2. Are staffing adjustments necessary for the district to implement the proposed agreement? If yes, please provide details.

No

3. Describe any contingency language included in the proposed agreement (e.g. re-openers, etc.).

None

4. Will this agreement create, increase, or decrease deficit spending in the current or subsequent two years?

No

5. Please identify the source of funding for the proposed agreement for the current year.

LCFF

6. If this is a single-year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e. what will allow the district to afford this contract beyond the current year)?

LCFF

7. If this is a multi-year agreement, what is the source of funding, including assumptions used, to fund these obligations in subsequent years?

LCFF

8. Based on the district's attached multi-year projection, do unrestricted reserves continue to remain at, or above, the State's required minimum reserve level in the current and two subsequent years? If no, how does the district plan to restore its unrestricted reserves to at least the minimum level?

Above

Impact of Proposed Agreement on Current Year Operating Budget

This section is required if the district's current board approved budget (i.e. Original, First, or Second Interim Budget) does not already include the budget appropriations necessary to meet the costs of any proposed collective bargaining agreement(s). A district may use any other comparable district form or budget report to meet the requirements of this section. Accordingly, if the district's board approved budget already includes any necessary appropriations related to the agreement(s), this section is not required.

	(Column 1) Current Board Approved Budget <i>(before agreement)</i> as of <div>First Interim</div>	(Column 2) Adjustments as a Result of the Agreement	(Column 3) Equals Revised Budget
Total Revenues	3,556,038		3,556,038
1000 Certificated Salaries	\$ 921,371	\$ 22,426	\$ 943,797
2000 Classified Salaries	\$ 726,379	\$ 12,297	\$ 738,676
3000 Employee Benefits	\$ 893,408	\$ 8,629	\$ 902,037
4000 Books and Supplies	\$ 170,520		\$ 170,520
5000 Services and Operating Expenses	\$ 434,974		\$ 434,974
6000 Capital Outlay	\$ 312,057		\$ 312,057
7000 Other	\$ 177,527		\$ 177,527
Total Expenditures	3,636,236	\$ 43,352	\$3,679,588
Operating Surplus(Deficit)	\$- 80,198	\$- 43,352	\$-123,550
Beginning Fund Balance	3,054,289	3,054,289	3,054,289
Equals Projected Ending Fund Balance	2,974,091	3,010,937	2,930,739

Certification

Pursuant to amendments of the GC Section 3547.5 as contained in AB 2756 effective June 21, 2004, the Superintendent and Chief Business Official must certify in writing that the costs incurred under the collective bargaining agreement(s) outlined in this disclosure can be met by the district during the term of the agreement(s). Provisions contained in Title V also require the president or clerk of the board must attest to the disclosure and review by the governing board at the time of formal board action on the proposed agreement(s).

The information provided in this document details the financial implications and itemizes any budget revisions necessary to meet the costs of the proposed collective bargaining agreement(s) and is hereby submitted to the governing board for public disclosure in accordance with the requirements of GC 3547.5. The following certification will be approved prior to ratification of the applicable labor agreement(s).

Please check either Positive, Qualified, or Negative:

☒ Positive

☐ Qualified

☐ Negative



**District Superintendent
(Signature)**



Date



**District Chief Business Official
(Signature)**



Date

After public disclosure of the provisions contained in this document, the governing board, at its meeting on _____ (date), took action to approve the proposed agreement with the _____ bargaining unit.

**President or Clerk, Governing Board
(Signature)**

Date

SB 1677 Teacher Salary Notification Requirement

The following section is applicable and should be completed when any salary/benefit negotiations are settled after the district's final budget has been adopted.

Comparison of Proposed Agreement to Change in District Base LCFF Entitlement:

Current-Year Base LCFF Entitlement per ADA	\$12,771.00	<i>Estimated</i>
Prior-Year Base LCFF Entitlement per ADA	\$12,602.00	<i>Actual</i>
Increase over Prior-Year	\$ 169.00	
Percentage Increase in Base LCFF Entitlement per ADA	1.34%	
Total Current-Year Settlement Percentage	1.96%	

Special Note: The Sutter County Superintendent of Schools Office reserves the right to ask any additional questions or request any additional information necessary to review the district's financial position properly under AB 1200 and AB 2756.

Reviewed by the Sutter County Superintendent of Schools Office:

County Superintendent or Designee
 (Signature)

Date

Attachment A-5 to Tentative Agreement

Marcum-Illinois Union Elementary School District Certificated Salary Schedule

	BA+30	BA+45	BA+60	BA+75	BA+90**
1	51,144.69	52,679.04	54,259.41	55,887.19	57,563.80
2	51,911.86	53,469.22	55,263.21	56,921.10	58,715.08
3	52,690.55	54,271.26	56,285.58	57,974.14	59,889.39
4	53,480.90	55,085.33	57,326.86	59,046.67	61,087.17
5	54,283.11	55,911.61	58,387.40	60,139.03	62,308.91
6		56,750.28	59,467.56	61,251.60	63,555.10
7		57,601.53	60,567.72	62,384.75	64,826.20
8		58,465.57	61,688.22	63,538.87	66,122.72
9		59,342.55	62,829.46	64,714.34	67,445.18
10		60,232.67	63,991.80	65,911.56	68,794.08
11			65,175.65	67,130.92	70,169.95
12			66,381.40	68,372.84	71,573.35
13			67,609.45	69,637.74	73,004.82
14			68,860.23	70,926.03	74,464.92
15			70,134.15	72,238.17	75,954.23
16				73,574.57	77,473.30
17				74,935.70	79,022.76
18				76,322.02	80,603.22
19				77,733.98	82,215.29
20				79,172.05	83,859.59

Work Year 184 Days

** Elimination of BA+90 for anyone not to that point by July 2020

Longevity Pay: 2% annually after 20 years of service for BA+75

Extra Duty is paid at the teacher's contracted hourly rate

\$2,000 for Master's Degree

\$1,150/month towards Health, Dental, and Vision Insurance

Board Approved November 12, 2024, Effective as of January 1, 2025

PUBLIC DISCLOSURE

In accordance with AB 1200, AB 2756, Government Code section 3547.5, and CCR Title V Section 15449

the Marcum-Illinois Union Elementary School District presents the disclosure of its salary increase for Marcum-Illinois Classified staff. This will be acted upon by the the governing board at its meeting on Dec 16, 2024.

Note: This form, a copy of the proposed agreement, revised multi-year projections and related assumptions incorporating the provisions of the proposed agreement must be submitted to the County Office at least ten (10) working days prior to the date the district's governing board will take action.

Compensation	Annual Cost Prior to Proposed Agreement (FY)	Year 1 Increase/Decrease (FY)	Year 2 Increase/Decrease (FY)	Year 3 Increase/Decrease (FY)
	24/25	24/25	25/26	26/27
Salary Schedule (Including Step and Column)	\$ 575,585	\$ 12,297	\$ 14,480	\$ 2,520
		2.14%	2.46%	.42%
Other Compensation (Stipends, Bonuses, Longevity, Overtime, Differential, Callback or Standby Pay, etc.)	\$ 150,794	\$ 0	\$ 0	\$ 0
		.00%	.00%	.00%
Description of "Other Compensation)				
Statutory Benefits (STRS, PERS, FICA, WC, UI, Medicare, etc.)	\$ 288,546	\$ 3,895	\$ 8,362	\$ 6,797
		1.35%	2.86%	2.26%
Health/Welfare Plans	\$ 141,160	\$ 0	\$ 0	\$ 0
		.00%	.00%	.00%
Total Compensation:	1,156,085	\$ 16,192	\$ 22,842	\$ 9,317
		1.40%	1.95%	.78%
Step and Column (Changes due to Settlement)	\$ 0	\$ 0	\$ 0	\$ 0
Total Number of Represented Employees (FTE's)	16.60	16.60	16.60	16.60
Total Average Compensation per FTE	\$ 69,643.67	\$ 975.42	\$ 1,376.02	\$ 561.27
		1.40%	1.95%	.78%

1. Were any additional steps, columns, or ranges added to the salary schedules? If yes, please explain.

No

2. Are staffing adjustments necessary for the district to implement the proposed agreement? If yes, please provide details.

No

3. Describe any contingency language included in the proposed agreement (e.g. re-openers, etc.).

None

4. Will this agreement create, increase, or decrease deficit spending in the current or subsequent two years?

No

5. Please identify the source of funding for the proposed agreement for the current year.

LCFF

6. If this is a single-year agreement, how will the ongoing cost of the proposed agreement be funded in subsequent years (i.e. what will allow the district to afford this contract beyond the current year)?

LCFF

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LCFF

8. Based on the district's attached multi-year projection, do unrestricted reserves continue to remain at, or above, the State's required minimum reserve level in the current and two subsequent years? If no, how does the district plan to restore its unrestricted reserves to at least the minimum level?

Above

Impact of Proposed Agreement on Current Year Operating Budget

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Please check either Positive, Qualified, or Negative:

- ☒ Positive
☐ Qualified
☐ Negative

M. Clardy

**District Superintendent
(Signature)**

12/11/24

Date

Stacy Shwartz

**District Chief Business Official
(Signature)**

12/11/24

Date

After public disclosure of the provisions contained in this document, the governing board, at its meeting on December 16, 2024 (date), took action to approve the proposed increase.

**President or Clerk, Governing Board
(Signature)**

Date

SB 1677 Teacher Salary Notification Requirement

The following section is applicable and should be completed when any salary/benefit negotiations are settled after the district's final budget has been adopted.

Comparison of Proposed Agreement to Change in District Base LCFF Entitlement:

Current-Year Base LCFF Entitlement per ADA	\$12,771.00	<i>Estimated</i>
Prior-Year Base LCFF Entitlement per ADA	\$12,602.00	<i>Actual</i>
Increase over Prior-Year	\$ 169.00	
Percentage Increase in Base LCFF Entitlement per ADA	1.34%	
Total Current-Year Settlement Percentage	1.96%	

Special Note: The Sutter County Superintendent of Schools Office reserves the right to ask any additional questions or request any additional information necessary to review the district's financial position properly under AB 1200 and AB 2756.

Reviewed by the Sutter County Superintendent of Schools Office:

County Superintendent or Designee
(Signature)

Date

Marcum-Illinois Union Elementary School District Classified Salary Schedule

	I	II	III	IV	V	VI	VII	VIII	IX	X
Range 1	\$16.50	\$16.60	\$17.10	\$17.61	\$18.14					
Clerk										
Instructional Assistant										
Range 2	\$17.49	\$18.02	\$18.55	\$19.11	\$19.69	\$20.28	\$20.88	\$21.52	\$22.15	\$22.82
Paraprofessional										
Secretary										
Bus Driver										
Custodian/Grounds										
Food Services										
Range 3	\$18.32	\$19.04	\$19.79	\$20.56	\$21.36	\$22.18	\$23.02	\$23.94	\$24.89	\$25.89
Food Services Director										
EL/Academic Intervention Para										
Range 4	\$21.40	\$22.27	\$23.15	\$24.07	\$25.00	\$25.97	\$26.94	\$27.96	\$28.98	\$30.03
Administrative Assistant										
Program Assistant										
<i>ELOP/ASES Coordinator</i>										
Range 5	\$24.82	\$25.80	\$26.83	\$27.91	\$29.02	\$30.17	\$31.34	\$32.75	\$34.38	\$36.26
Fiscal Administrative Assistant										
Range 6	\$26.12	\$27.17	\$28.39	\$29.44	\$30.49	\$31.54	\$32.60	\$33.64	\$35.74	\$36.96
Director of Transportation/Operations										

\$1,150/month towards Health, Dental, and Vision Insurance

\$500 Stipend for AA Degree

\$1,000 Stipend for BA Degree

Board Approved November 12, 2024, effective as of January 1, 2025

Marcum-Illinois Union School District



Marcum-Illinois School District 2024-2025 1st INTERIM BUDGET REPORT

Maggie Irby
Superintendent/Principal

Marcum – Illinois Elementary School District
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2024-2025 1ST Interim Budget Report

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• Multi-Year Projection	Page 11
• CBEDS – ADA Trend	Page 12
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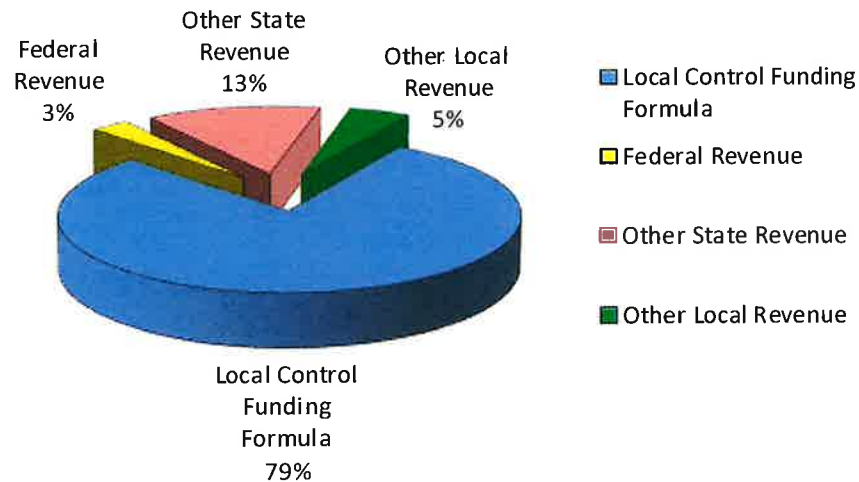
Marcum – Illinois Elementary School District
INTRODUCTION
2024-2025
1st Interim Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The First Interim Report is presented by fund and major object account classification, reflecting 2024-2025 *"Original Budget"* and *"Board Approved Operating Budget"* in columns A-B, the 2024-2025 *"Actuals to date"* in column C, and the 1st Interim *"Projected Year Totals"* in column D. The final column reflects the percentage of variance between the **2024-2025 Board Approved Operating Budget** and the ***proposed 2024-2025 1st Interim Budget***.
- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2024-2025 1st Interim Budget Report



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

The district will continue to receive federal funds such as Title I, Title II, Title IV and REAP for specific purposes and must continue to follow federal regulations.

REVENUE SOURCES

Local Control Funding Formula	\$2,295,418
Federal Revenue	\$87,415
Other State Revenue	\$387,738
Other Local Revenue	\$132,992
TOTAL DISTRICT REVENUE	\$2,903,563
Charter Oversight	\$ 291,475
Charter Lease	\$ 361,000
TOTAL REVENUE BUDGET	\$3,556,038

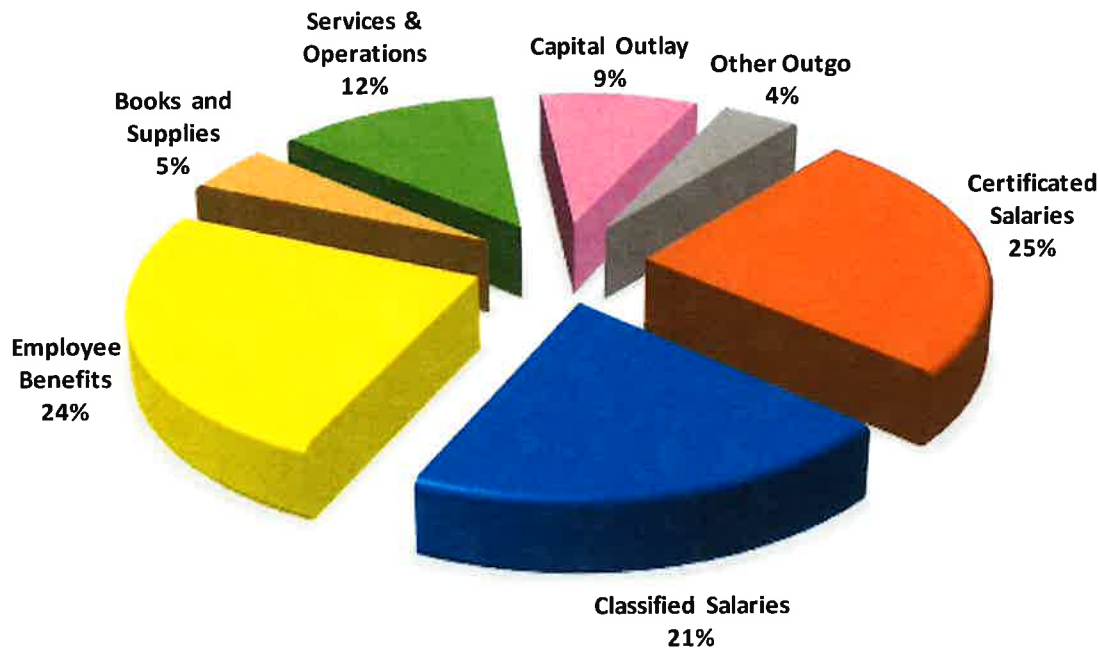
Other state funds consist of After School Program, Mandated Costs, Lottery, Expanded Learning Opportunities Program (ELOP), After School Program, Arts, Music, and Instructional Materials Discretionary Block Grant, Prop.28 Arts, Music, and Instructional Materials, Special Ed. Early intervention Preschool funds, Mental Health and a one-time CalSHAPE Ventilation grant.

Local resources include charter oversight fees, charter lease agreement, interest, donations, and parent fees for childcare.

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2024-2025 1st Interim Budget Report



EXPENDITURES

Certificated Salaries	\$921,371
Classified Salaries	\$726,379
Employee Benefits	\$893,408
Books and Supplies	\$170,520
Services & Operations	\$434,974
Capital Outlay	\$312,057
Other Outgo	\$151,219
Operational Budget	<u>\$3,609,928</u>
Transfers Out	\$26,308
TOTAL EXPENDITURES & TRANSFERS OUT	<u>\$3,636,236</u>

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2024-2025 1st Interim Budget Report

CERTIFICATED SALARIES - \$921,371

The net increase in certificated salaries of \$3,746 between budget development and 1st Interim is the result of budgeting for two teachers at a different column than they were budgeted at budget development.

CLASSIFIED SALARIES - \$726,379

The increase in classified salaries of \$29,057 between budget development and 1st Interim is the result of increasing the budget to account for the difference in the salary schedule for classified staff changes, and an increase to cover extra pay.

EMPLOYEE BENEFITS - \$893,408

The increase in benefits of \$41,094 between budget development and 1st Interim is the result of the changes listed above in certificated and classified staff and updating the budget for health and welfare, including in-lieu payments.

BOOKS AND SUPPLIES - \$170,520

The increase in books and supplies of \$18,050 is primarily due to budgeting for one-time music supplies, adopted curriculum and miscellaneous adjustments to the budget to match projected expenditures.

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2024-2025 1st Interim Budget Report

SERVICES AND OTHER OPERATING EXPENDITURES - \$434,974

The increase in services and other operating expenditures of \$45,982 is primarily due to budgeting for electrical service for the nutrition program, services during summer intersession, an increase in legal fees, and services for Learning Recovery.

CAPITAL OUTLAY - \$312,057

The increase in capital outlay of \$52,127 between budget development and 1st Interim is a direct result of increasing the budget to purchase cafeteria equipment using Kitchen Infrastructure funds, HVAC upgrades using the CalSHAPE grant, and an increase in the projected cost of the playground.

OTHER OUTGO - \$151,219

The increase in other outgo expenditures of \$437 between budget development and 1st Interim is a direct result of the transfer of Mental Health funds to the Sutter County SELPA.

INTERFUND TRANSFERS IN/OUT - \$26,308

The decrease of \$18,308 in interfund transfers out of general fund between budget development and 1st Interim is a direct result of the decrease of a transfer to the Child Development Fund and Cafeteria Fund due to available ending fund balance from 2023-24.

CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$197,847

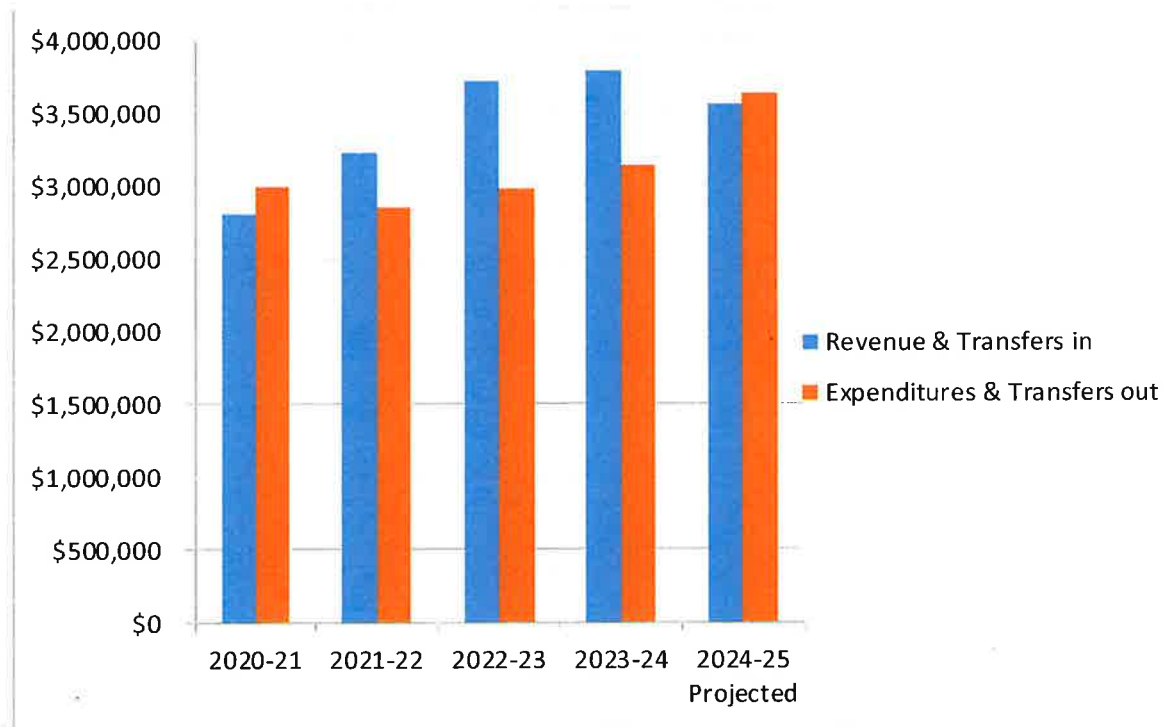
The increase of \$40,750 in contributions to restricted programs from unrestricted is mainly a direct result of the projected increase in After School due to a reduction in ELOP funding.

Marcum – Illinois Elementary School District

REVENUES & TRANSFERS IN VS. EXPENDITURES & TRANSFERS OUT

2024-2025 1st Interim Budget Report

The projected 2024-2025 1st Interim budget shows deficit of revenue over expenditures in the current year, but a surplus in the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves in the current year and two subsequent years.



	2020-21	2021-22	2022-23	2023-24	2024-25 Projected
Revenues & Tranfers In	2,816,467	3,234,527	3,720,051	3,792,262	3,556,038
Expenditures & Transfers Out	2,991,579	2,848,331	2,978,816	3,138,336	3,636,236
(DEFICIT)/SURPLUS	(175,111)	386,197	741,235	653,926	(80,198)

Marcum – Illinois Elementary School District
OTHER FUNDS
2024-2025 1st Interim Budget Report

Student Body Fund – 2024-2025 ending fund balance is projected at \$18,909.

Child Development Fund – 2024-2025 ending fund balance is projected at \$27,192.

Cafeteria Fund – 2024-2025 ending fund balance is projected at \$21,847.

Capital Facilities Fund (Developer Fees) – 2024-2025 ending fund balance is projected at \$53,218.

Special Reserve Fund for Capital Outlay Projects – 2024-2025 ending fund balance is projected at \$23.



Marcum – Illinois Elementary School District

MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

2024-2025 1st Interim Budget Report

The MYP indicates that Marcum-Illinois Union School District will have a deficit in revenue over expenditures in the current year but a surplus in both subsequent years. The district removed prior year federal and state revenues in 2025-26 which included Title I, Title II, Lottery, Summer ESSER funds, Universal Planning and Implementation (UPK) funds, and CalSHAPE funds.

Expenditure adjustments are as follows:

- Object 1000 Increased 2025-26 & 2026-27 to record estimated cost of range and step increases.
- Object 2000 Increased to record estimated cost of range and step increases in 2025-26 & 2026-27.
- Object 3000 PERS rates increased in 2025-26 and 2026-27 to 27.60% and 28.00%, respectively. STRS rates remained at 19.10% for all years.
- Object 4000 Removed one-time ESSER Summer, Lottery, AMIM, and kitchen expenditures in 2025-26 but increased expenditures by California's projected CPI of 2.86% and 2.81% in 2025-26 and 2026-27, respectively.
- Object 5000 Removed one-time expenditures in 2025-26. Increased budgeted expenditures by California's projected CPI of 2.86% for 2025-26 & 2.81% for 2026-27.
- Object 6000 Removed one-time capital expenditures that include kitchen equipment and the playground in 2025-26. Increased expenditures by California's projected CPI of 2.86% for 2025-26 and 2.81% for 2026-27 and project the same level of expenditures based on historical expenditures.
- Other Outgo Contributions to balance special education excess cost in 2025-26 and 2026-27.
- Transfers-Out No adjustments
- Other Sources No adjustments.

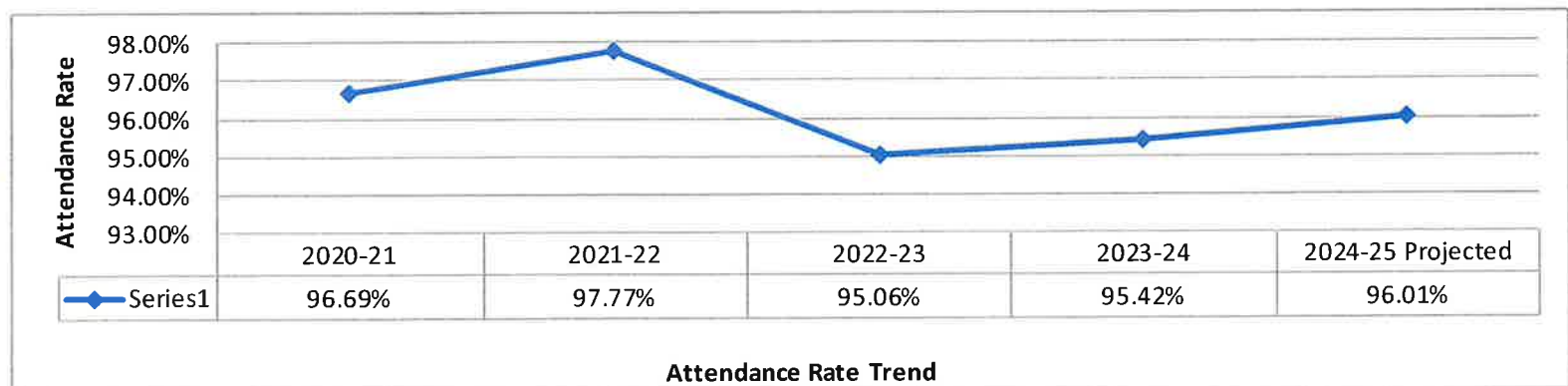
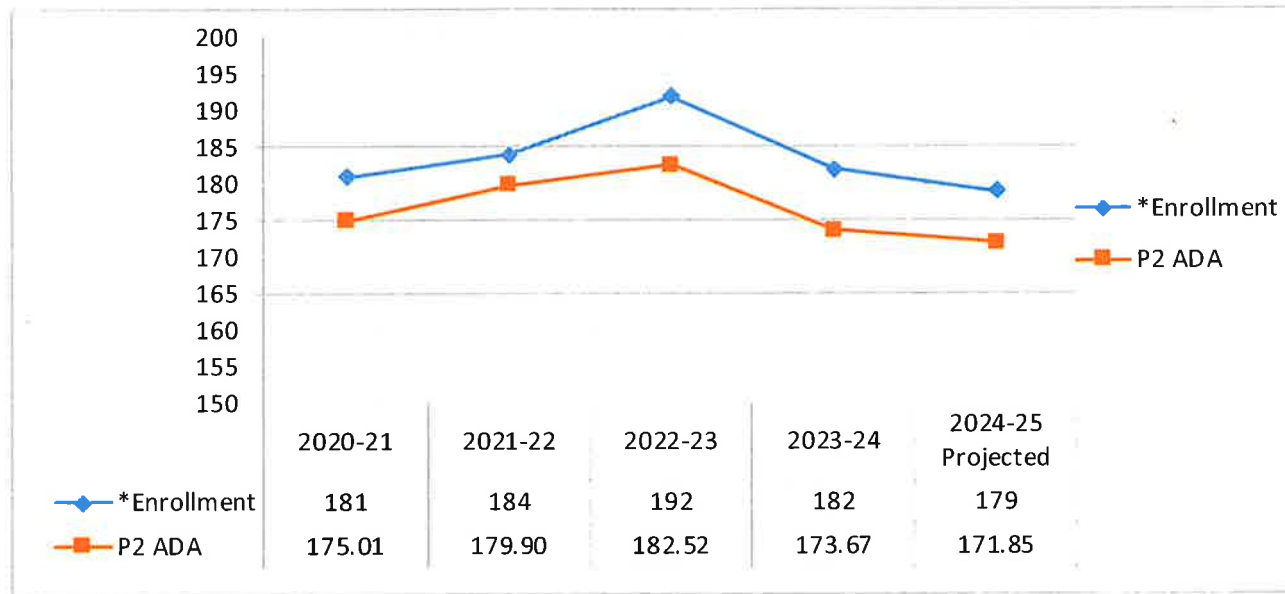
2024-25 First Interim Multi-Year Projections Marcum-Illinois School District

Funded District & County Operated ADA:	1.07% COLA			Projected Increase/ (Decrease)	2.93% COLA			Projected Increase/ (Decrease)	3.08% COLA		
	PROJECTED 2024/25				PROJECTED 2025/26				PROJECTED 2026-27		
	179.73 Unrestricted	ADA Restricted	Projected P-2 Total		177.05 Unrestricted	ADA Restricted	Projected P-2 Total		173.49 Unrestricted	ADA Restricted	Projected P-2 Total
REVENUES											
1) LCFF Revenue	2,295,418	0	2,295,418	-0.40%	2,286,275	0	2,286,275	1.01%	2,309,267	0	2,309,267
2) Federal Revenue	0	87,415	87,415	-51.48%	0	42,414	42,414	0.00%	0	42,414	42,414
3) Other State Resources	39,585	348,153	387,738	-15.82%	40,780	285,623	326,403	-0.19%	40,170	285,623	325,793
4) Other Local Revenue	736,457	49,010	785,467	0.00%	736,457	49,010	785,467	0.00%	736,457	49,010	785,467
TOTAL REVENUES	3,071,460	484,578	3,556,038		3,063,512	377,047	3,440,559		3,085,894	377,047	3,462,941
EXPENDITURES											
1) Certificated	870,732	50,639	921,371	2.56%	921,710	23,233	944,943	1.22%	933,215	23,232	956,447
2) Classified	552,959	173,420	726,379	0.51%	555,152	174,945	730,097	0.34%	557,221	175,365	732,586
3) Employee Benefits-Statutory	708,700	184,708	893,408	0.88%	728,713	172,597	901,310	0.47%	732,733	172,777	905,510
4) Books & Supplies	103,832	66,688	170,520	-12.69%	111,945	36,929	148,874	2.81%	115,090	37,966	153,056
5) Services, Other Operating	317,684	117,290	434,974	0.72%	338,281	99,814	438,095	2.64%	347,786	101,896	449,682
6) Capital Outlay	147,366	164,691	312,057	-83.53%	38,021	13,372	51,393	2.81%	39,089	13,748	52,837
7) Other Outgo	36,736	114,483	151,219	2.43%	34,952	119,946	154,898	3.25%	36,674	123,255	159,929
10) Direct Support/Indirect	(3,487)	3,487	0		(2,189)	2,189	0		(2,189)	2,189	0
TOTAL EXPENDITURES	2,734,522	875,406	3,609,928		2,726,585	643,025	3,369,610		2,759,619	650,428	3,410,047
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	336,938	(390,828)	(53,890)		336,927	(265,978)	70,949		326,275	(273,381)	52,893
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In											
b) Transfers Out	(26,308)	0	(26,308)		(26,308)	0	(26,308)		(26,308)	0	(26,308)
2) Other Sources/Uses											
a) Sources									0		
b) Uses/Long Term Debt											
3) Contrib to Restricted	(197,847)	197,847	0		(197,847)	197,847	0		(197,847)	197,847	0
TOTAL OTHER SOURCES	(224,155)	197,847	(26,308)		(224,155)	197,847	(26,308)		(224,155)	197,847	(26,308)
NET INCREASE (DECREASE) IN FUND BALANCE	112,783	(192,981)	(80,198)		112,772	(68,131)	44,642		102,120	(75,533)	26,586
FUND BALANCE											
BEGINNING BALANCE	2,499,226	555,063	3,054,289		2,612,009	362,082	2,974,091		2,724,781	293,951	3,018,732
ESTIMATED ENDING BALANCE	2,612,009	362,082	2,974,091		2,724,781	293,951	3,018,732		2,826,901	218,418	3,045,319
State Requirement 5% Reserve For Economic Uncertainties @ 20%	727,247				679,184				687,271		

Marcum – Illinois Elementary School District

CBEDS/ADA and Attendance Rate Trends

2024-2025 1st Interim Report



*For the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.

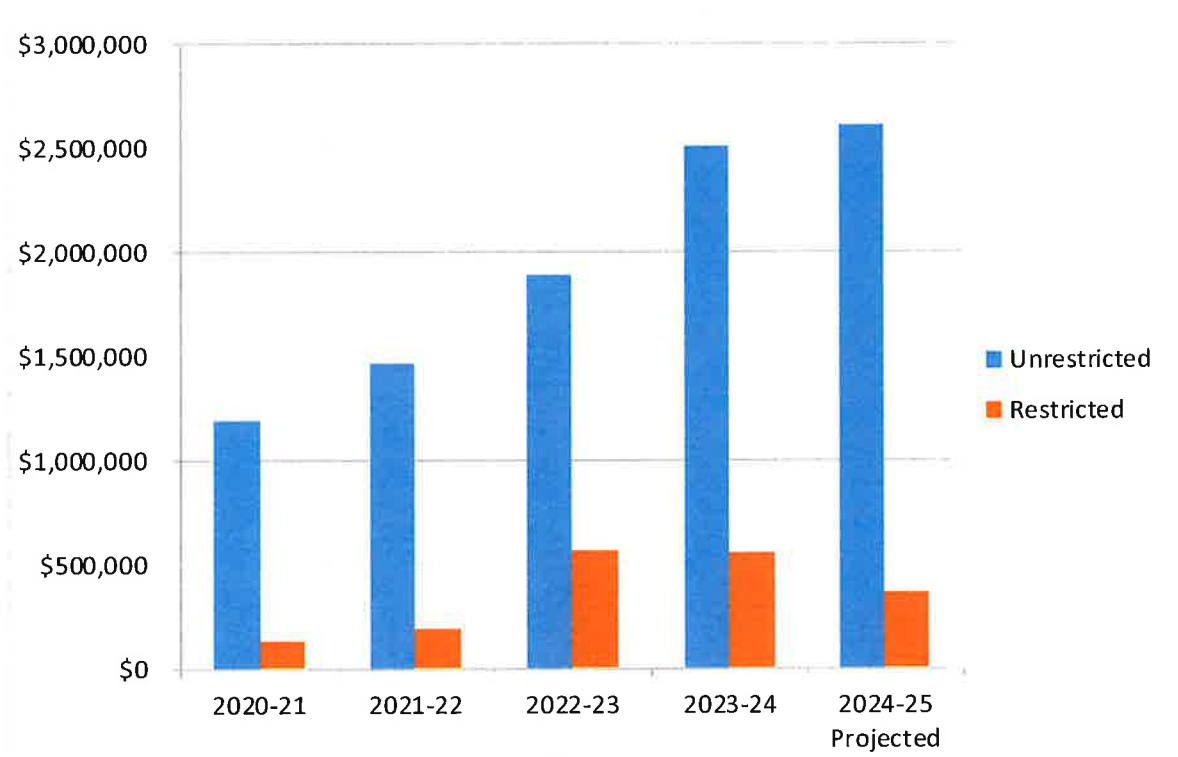


Marcum – Illinois Elementary School District

ENDING FUND BALANCE HISTORY

2024-2025 1st Interim Budget Report

The estimated ending balance for the 2024-2025 fiscal year is \$2,974,091. Of this amount, \$727,247 (20%), has been designated for economic uncertainties, which is 15% more than required by the State of California.



	2020-21	2021-22	2022-23	2023-24	2024-25 Projected
Total EFB	\$ 1,331,660	\$ 1,658,730	\$ 2,459,059	\$ 3,066,302	\$ 2,974,091

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2024-25 Original Budget	2024-25 Board Approved Operating Budget	2024-25 Actuals to Date	2024-25 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 16, 2024

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Maggie Irby

Telephone: (530) 656-2407

Title: Superintendent/Principal

E-mail: MaggieI@sutter.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.		X
4	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2024-25

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2023-24) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

2024-25 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,286,111.00	2,286,111.00	501,867.00	2,295,418.00	9,307.00	0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	37,376.00	37,376.00	125.85	39,585.00	2,209.00	5.9%
4) Other Local Revenue		8600-8799	730,212.00	730,212.00	11,189.21	736,457.00	6,245.00	0.9%
5) TOTAL, REVENUES			3,053,699.00	3,053,699.00	513,182.06	3,071,460.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	847,221.00	847,221.00	240,483.32	870,732.00	(23,511.00)	-2.8%
2) Classified Salaries		2000-2999	531,160.00	531,160.00	155,857.39	552,959.00	(21,799.00)	-4.1%
3) Employee Benefits		3000-3999	673,440.00	673,440.00	205,842.97	708,700.00	(35,260.00)	-5.2%
4) Books and Supplies		4000-4999	102,815.00	102,815.00	47,508.09	103,832.00	(1,017.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	322,184.00	322,184.00	152,282.47	317,684.00	4,500.00	1.4%
6) Capital Outlay		6000-6999	128,560.00	128,560.00	13,400.00	147,366.00	(18,806.00)	-14.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	36,736.00	36,736.00	18,367.69	36,736.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,905.00)	(2,905.00)	(888.07)	(3,487.00)	582.00	-20.0%
9) TOTAL, EXPENDITURES			2,639,211.00	2,639,211.00	832,853.86	2,734,522.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			414,488.00	414,488.00	(319,671.80)	336,938.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,077.00	45,077.00	0.00	26,308.00	18,769.00	41.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(157,097.00)	(157,097.00)	0.00	(197,847.00)	(40,750.00)	25.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(202,174.00)	(202,174.00)	0.00	(224,155.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			212,314.00	212,314.00	(319,671.80)	112,783.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,511,238.22	2,511,238.00		2,511,238.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(12,012.00)	(12,012.00)	New
c) As of July 1 - Audited (F1a + F1b)			2,511,238.22	2,511,238.00		2,499,226.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,511,238.22	2,511,238.00		2,499,226.00		
2) Ending Balance, June 30 (E + F1e)			2,723,552.22	2,723,552.00		2,612,009.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	291,720.00	291,720.00		291,475.00		
Charter Oversight	0000	9780	291,720.00					
Charter Oversight	0000	9780		291,720.00				
Charter Oversight	0000	9780				291,475.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	692,902.00	692,902.00		727,247.00		
Unassigned/Unappropriated Amount		9790	1,738,930.22	1,738,930.00		1,593,287.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,675,962.00	1,675,962.00	580,926.00	1,974,866.00	298,904.00	17.8%
Education Protection Account State Aid - Current Year		8012	563,542.00	563,542.00	86,218.00	278,089.00	(285,453.00)	-50.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,837.00	3,837.00	0.00	3,810.00	(27.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	212.00	212.00	0.00	210.00	(2.00)	-0.9%
County & District Taxes								
Secured Roll Taxes		8041	483,149.00	483,149.00	0.00	493,320.00	10,171.00	2.1%
Unsecured Roll Taxes		8042	28,484.00	28,484.00	0.00	27,870.00	(614.00)	-2.2%
Prior Years' Taxes		8043	851.00	851.00	0.00	870.00	19.00	2.2%
Supplemental Taxes		8044	132,280.00	132,280.00	0.00	124,530.00	(7,750.00)	-5.9%
Education Revenue Augmentation Fund (ERAF)		8045	34,408.00	34,408.00	0.00	15,780.00	(18,628.00)	-54.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,922,725.00	2,922,725.00	667,144.00	2,919,345.00	(3,380.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(636,614.00)	(636,614.00)	(165,277.00)	(623,927.00)	12,687.00	-2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,286,111.00	2,286,111.00	501,867.00	2,295,418.00	9,307.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	6,636.00	6,636.00	0.00	6,636.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	30,740.00	30,740.00	125.85	32,949.00	2,209.00	7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			37,376.00	37,376.00	125.85	39,585.00	2,209.00	5.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	361,000.00	361,000.00	0.00	361,000.00	0.00	0.0%
Interest		8660	51,000.00	51,000.00	0.00	51,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	291,720.00	291,720.00	0.00	291,475.00	(245.00)	-0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	26,492.00	26,492.00	11,189.21	32,982.00	6,490.00	24.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			730,212.00	730,212.00	11,189.21	736,457.00	6,245.00	0.9%
TOTAL, REVENUES			3,053,699.00	3,053,699.00	513,182.06	3,071,460.00	17,761.00	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	617,112.00	617,112.00	167,715.11	633,183.00	(16,071.00)	-2.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	197,130.00	197,130.00	62,154.84	204,570.00	(7,440.00)	-3.8%
Other Certificated Salaries		1900	32,979.00	32,979.00	10,613.37	32,979.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			847,221.00	847,221.00	240,483.32	870,732.00	(23,511.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	164,103.00	164,103.00	44,358.78	179,423.00	(15,320.00)	-9.3%
Classified Support Salaries		2200	225,551.00	225,551.00	70,438.08	232,008.00	(6,457.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,006.00	138,006.00	39,954.51	137,308.00	698.00	0.5%
Other Classified Salaries		2900	3,500.00	3,500.00	1,106.02	4,220.00	(720.00)	-20.6%
TOTAL, CLASSIFIED SALARIES			531,160.00	531,160.00	155,857.39	552,959.00	(21,799.00)	-4.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	144,349.00	144,349.00	41,954.85	147,600.00	(3,251.00)	-2.3%
PERS		3201-3202	151,458.00	151,458.00	47,628.32	156,542.00	(5,084.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	60,319.00	60,319.00	17,307.84	61,953.00	(1,634.00)	-2.7%
Health and Welfare Benefits		3401-3402	201,588.00	201,588.00	65,418.90	223,533.00	(21,945.00)	-10.9%
Unemployment Insurance		3501-3502	731.00	731.00	209.42	752.00	(21.00)	-2.9%
Workers' Compensation		3601-3602	42,366.00	42,366.00	12,232.51	43,763.00	(1,397.00)	-3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	72,629.00	72,629.00	21,091.13	74,557.00	(1,928.00)	-2.7%
TOTAL, EMPLOYEE BENEFITS			673,440.00	673,440.00	205,842.97	708,700.00	(35,260.00)	-5.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	5,188.22	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Materials and Supplies		4300	97,465.00	97,465.00	39,953.05	97,465.00	0.00	0.0%
Noncapitalized Equipment		4400	2,350.00	2,350.00	2,366.82	3,367.00	(1,017.00)	-43.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			102,815.00	102,815.00	47,508.09	103,832.00	(1,017.00)	-1.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	424.50	6,000.00	0.00	0.0%
Dues and Memberships		5300	7,500.00	7,500.00	5,611.10	7,500.00	0.00	0.0%
Insurance		5400-5450	33,000.00	33,000.00	26,007.22	33,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,584.00	46,584.00	9,746.70	46,584.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	24,892.81	40,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	169,100.00	169,100.00	80,732.36	164,600.00	4,500.00	2.7%
Communications		5900	20,000.00	20,000.00	4,867.78	20,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			322,184.00	322,184.00	152,282.47	317,684.00	4,500.00	1.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	70,000.00	70,000.00	13,400.00	66,800.00	3,200.00	4.6%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,006.00	(2,006.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	58,560.00	58,560.00	0.00	78,560.00	(20,000.00)	-34.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			128,560.00	128,560.00	13,400.00	147,366.00	(18,806.00)	-14.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	12,170.00	12,170.00	6,025.21	12,170.00	0.00	0.0%
Other Debt Service - Principal		7439	24,566.00	24,566.00	12,342.48	24,566.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			36,736.00	36,736.00	18,367.69	36,736.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,905.00)	(2,905.00)	(888.07)	(3,487.00)	582.00	-20.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,905.00)	(2,905.00)	(888.07)	(3,487.00)	582.00	-20.0%
TOTAL, EXPENDITURES			2,639,211.00	2,639,211.00	832,853.86	2,734,522.00	(95,311.00)	-3.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	15,004.00	15,004.00	0.00	11,071.00	3,933.00	26.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,073.00	30,073.00	0.00	15,237.00	14,836.00	49.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,077.00	45,077.00	0.00	26,308.00	18,769.00	41.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(157,097.00)	(157,097.00)	0.00	(197,847.00)	(40,750.00)	25.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(157,097.00)	(157,097.00)	0.00	(197,847.00)	(40,750.00)	25.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(202,174.00)	(202,174.00)	0.00	(224,155.00)	(21,981.00)	10.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	111,310.00	111,310.00	0.00	87,415.00	(23,895.00)	-21.5%
3) Other State Revenue		8300-8599	355,263.00	355,263.00	7,540.08	348,153.00	(7,110.00)	-2.0%
4) Other Local Revenue		8600-8799	45,523.00	45,523.00	0.00	49,010.00	3,487.00	7.7%
5) TOTAL, REVENUES			512,096.00	512,096.00	7,540.08	484,578.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	70,404.00	70,404.00	14,039.41	50,639.00	19,765.00	28.1%
2) Classified Salaries		2000-2999	166,162.00	166,162.00	49,064.84	173,420.00	(7,258.00)	-4.4%
3) Employee Benefits		3000-3999	178,874.00	178,874.00	33,274.75	184,708.00	(5,834.00)	-3.3%
4) Books and Supplies		4000-4999	49,655.00	49,655.00	23,833.41	66,688.00	(17,033.00)	-34.3%
5) Services and Other Operating Expenditures		5000-5999	66,808.00	66,808.00	16,403.36	117,290.00	(50,482.00)	-75.6%
6) Capital Outlay		6000-6999	131,370.00	131,370.00	59,645.23	164,691.00	(33,321.00)	-25.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	114,046.00	114,046.00	0.00	114,483.00	(437.00)	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,905.00	2,905.00	888.07	3,487.00	(582.00)	-20.0%
9) TOTAL, EXPENDITURES			780,224.00	780,224.00	197,149.07	875,406.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(268,128.00)	(268,128.00)	(189,608.99)	(390,828.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	157,097.00	157,097.00	0.00	197,847.00	40,750.00	25.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			157,097.00	157,097.00	0.00	197,847.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(111,031.00)	(111,031.00)	(189,608.99)	(192,981.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	555,063.63	555,063.00		555,063.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			555,063.63	555,063.00		555,063.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			555,063.63	555,063.00		555,063.00		
2) Ending Balance, June 30 (E + F1e)			444,032.63	444,032.00		362,082.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	444,032.63	444,032.00		362,082.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	12,114.00	12,114.00	0.00	1,787.00	(10,327.00)	-85.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,011.00	2,011.00	0.00	1,573.00	(438.00)	-21.8%
Title III, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	87,185.00	87,185.00	0.00	74,055.00	(13,130.00)	-15.1%
TOTAL, FEDERAL REVENUE			111,310.00	111,310.00	0.00	87,415.00	(23,895.00)	-21.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	12,504.00	12,504.00	764.11	14,856.00	2,352.00	18.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	67,760.00	67,760.00	6,775.97	67,760.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	274,999.00	274,999.00	0.00	265,537.00	(9,462.00)	-3.4%
TOTAL, OTHER STATE REVENUE			355,263.00	355,263.00	7,540.08	348,153.00	(7,110.00)	-2.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	34,723.00	34,723.00	0.00	38,210.00	3,487.00	10.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,800.00	10,800.00	0.00	10,800.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,523.00	45,523.00	0.00	49,010.00	3,487.00	7.7%
TOTAL, REVENUES			512,096.00	512,096.00	7,540.08	484,578.00	(27,518.00)	-5.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	53,671.00	53,671.00	11,258.96	41,937.00	11,734.00	21.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	16,733.00	16,733.00	2,780.45	8,702.00	8,031.00	48.0%
TOTAL, CERTIFICATED SALARIES			70,404.00	70,404.00	14,039.41	50,639.00	19,765.00	28.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	166,162.00	166,162.00	49,064.84	173,420.00	(7,258.00)	-4.4%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			166,162.00	166,162.00	49,064.84	173,420.00	(7,258.00)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	87,182.00	87,182.00	2,663.19	83,658.00	3,524.00	4.0%
PERS		3201-3202	33,492.00	33,492.00	11,327.07	34,005.00	(513.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	14,821.00	14,821.00	4,171.91	15,182.00	(361.00)	-2.4%
Health and Welfare Benefits		3401-3402	20,328.00	20,328.00	9,373.35	31,250.00	(10,922.00)	-53.7%
Unemployment Insurance		3501-3502	123.00	123.00	33.45	122.00	1.00	0.8%
Workers' Compensation		3601-3602	7,391.00	7,391.00	1,955.59	6,935.00	456.00	6.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,537.00	15,537.00	3,750.19	13,556.00	1,981.00	12.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			178,874.00	178,874.00	33,274.75	184,708.00	(5,834.00)	-3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	5,189.00	(5,189.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	43,155.00	43,155.00	15,280.77	43,675.00	(520.00)	-1.2%
Noncapitalized Equipment		4400	6,500.00	6,500.00	8,552.64	17,824.00	(11,324.00)	-174.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,655.00	49,655.00	23,833.41	66,688.00	(17,033.00)	-34.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	0.00	1,694.00	(394.00)	-30.3%
Dues and Memberships		5300	0.00	0.00	126.87	127.00	(127.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,508.00	65,508.00	16,276.49	115,469.00	(49,961.00)	-76.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,808.00	66,808.00	16,403.36	117,290.00	(50,482.00)	-75.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,030.00	7,030.00	40,351.89	40,351.00	(33,321.00)	-474.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	124,340.00	124,340.00	19,293.34	124,340.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			131,370.00	131,370.00	59,645.23	164,691.00	(33,321.00)	-25.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	100,059.00	100,059.00	0.00	100,059.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	13,987.00	13,987.00	0.00	14,424.00	(437.00)	-3.1%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,046.00	114,046.00	0.00	114,483.00	(437.00)	-0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,905.00	2,905.00	888.07	3,487.00	(582.00)	-20.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,905.00	2,905.00	888.07	3,487.00	(582.00)	-20.0%
TOTAL, EXPENDITURES			780,224.00	780,224.00	197,149.07	875,406.00	(95,182.00)	-12.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	157,097.00	157,097.00	0.00	197,847.00	40,750.00	25.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			157,097.00	157,097.00	0.00	197,847.00	40,750.00	25.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			157,097.00	157,097.00	0.00	197,847.00	(40,750.00)	-25.9%

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,286,111.00	2,286,111.00	501,867.00	2,295,418.00	9,307.00	0.4%
2) Federal Revenue		8100-8299	111,310.00	111,310.00	0.00	87,415.00	(23,895.00)	-21.5%
3) Other State Revenue		8300-8599	392,639.00	392,639.00	7,665.93	387,738.00	(4,901.00)	-1.2%
4) Other Local Revenue		8600-8799	775,735.00	775,735.00	11,189.21	785,467.00	9,732.00	1.3%
5) TOTAL, REVENUES			3,565,795.00	3,565,795.00	520,722.14	3,556,038.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	917,625.00	917,625.00	254,522.73	921,371.00	(3,746.00)	-0.4%
2) Classified Salaries		2000-2999	697,322.00	697,322.00	204,922.23	726,379.00	(29,057.00)	-4.2%
3) Employee Benefits		3000-3999	852,314.00	852,314.00	239,117.72	893,408.00	(41,094.00)	-4.8%
4) Books and Supplies		4000-4999	152,470.00	152,470.00	71,341.50	170,520.00	(18,050.00)	-11.8%
5) Services and Other Operating Expenditures		5000-5999	388,992.00	388,992.00	168,685.83	434,974.00	(45,982.00)	-11.8%
6) Capital Outlay		6000-6999	259,930.00	259,930.00	73,045.23	312,057.00	(52,127.00)	-20.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	150,782.00	150,782.00	18,367.69	151,219.00	(437.00)	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,419,435.00	3,419,435.00	1,030,002.93	3,609,928.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			146,360.00	146,360.00	(509,280.79)	(53,890.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	45,077.00	45,077.00	0.00	26,308.00	18,769.00	41.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(45,077.00)	(45,077.00)	0.00	(26,308.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			101,283.00	101,283.00	(509,280.79)	(80,198.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,066,301.85	3,066,301.00		3,066,301.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		(12,012.00)	(12,012.00)	New
c) As of July 1 - Audited (F1a + F1b)			3,066,301.85	3,066,301.00		3,054,289.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,066,301.85	3,066,301.00		3,054,289.00		
2) Ending Balance, June 30 (E + F1e)			3,167,584.85	3,167,584.00		2,974,091.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	444,032.63	444,032.00		362,082.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	291,720.00	291,720.00		291,475.00		
Charter Oversight	0000	9780	291,720.00					
Charter Oversight	0000	9780		291,720.00				
Charter Oversight	0000	9780				291,475.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	692,902.00	692,902.00		727,247.00		
Unassigned/Unappropriated Amount		9790	1,738,930.22	1,738,930.00		1,593,287.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,675,962.00	1,675,962.00	580,926.00	1,974,866.00	298,904.00	17.8%
Education Protection Account State Aid - Current Year		8012	563,542.00	563,542.00	86,218.00	278,089.00	(285,453.00)	-50.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,837.00	3,837.00	0.00	3,810.00	(27.00)	-0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	212.00	212.00	0.00	210.00	(2.00)	-0.9%
County & District Taxes								
Secured Roll Taxes		8041	483,149.00	483,149.00	0.00	493,320.00	10,171.00	2.1%
Unsecured Roll Taxes		8042	28,484.00	28,484.00	0.00	27,870.00	(614.00)	-2.2%
Prior Years' Taxes		8043	851.00	851.00	0.00	870.00	19.00	2.2%
Supplemental Taxes		8044	132,280.00	132,280.00	0.00	124,530.00	(7,750.00)	-5.9%
Education Revenue Augmentation Fund (ERAF)		8045	34,408.00	34,408.00	0.00	15,780.00	(18,628.00)	-54.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,922,725.00	2,922,725.00	667,144.00	2,919,345.00	(3,380.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(636,614.00)	(636,614.00)	(165,277.00)	(623,927.00)	12,687.00	-2.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,286,111.00	2,286,111.00	501,867.00	2,295,418.00	9,307.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	12,114.00	12,114.00	0.00	1,787.00	(10,327.00)	-85.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,011.00	2,011.00	0.00	1,573.00	(438.00)	-21.8%
Title III, Immigrant Student Program	4201	8290	0.00	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	87,185.00	87,185.00	0.00	74,055.00	(13,130.00)	-15.1%
TOTAL, FEDERAL REVENUE			111,310.00	111,310.00	0.00	87,415.00	(23,895.00)	-21.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,636.00	6,636.00	0.00	6,636.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	43,244.00	43,244.00	889.96	47,805.00	4,561.00	10.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	67,760.00	67,760.00	6,775.97	67,760.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	274,999.00	274,999.00	0.00	265,537.00	(9,462.00)	-3.4%
TOTAL, OTHER STATE REVENUE			392,639.00	392,639.00	7,665.93	387,738.00	(4,901.00)	-1.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	361,000.00	361,000.00	0.00	361,000.00	0.00	0.0%
Interest		8660	51,000.00	51,000.00	0.00	51,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	326,443.00	326,443.00	0.00	329,685.00	3,242.00	1.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	37,292.00	37,292.00	11,189.21	43,782.00	6,490.00	17.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			775,735.00	775,735.00	11,189.21	785,467.00	9,732.00	1.3%
TOTAL, REVENUES			3,565,795.00	3,565,795.00	520,722.14	3,556,038.00	(9,757.00)	-0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	670,783.00	670,783.00	178,974.07	675,120.00	(4,337.00)	-0.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	197,130.00	197,130.00	62,154.84	204,570.00	(7,440.00)	-3.8%
Other Certificated Salaries		1900	49,712.00	49,712.00	13,393.82	41,681.00	8,031.00	16.2%
TOTAL, CERTIFICATED SALARIES			917,625.00	917,625.00	254,522.73	921,371.00	(3,746.00)	-0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	330,265.00	330,265.00	93,423.62	352,843.00	(22,578.00)	-6.8%
Classified Support Salaries		2200	225,551.00	225,551.00	70,438.08	232,008.00	(6,457.00)	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,006.00	138,006.00	39,954.51	137,308.00	698.00	0.5%
Other Classified Salaries		2900	3,500.00	3,500.00	1,106.02	4,220.00	(720.00)	-20.6%
TOTAL, CLASSIFIED SALARIES			697,322.00	697,322.00	204,922.23	726,379.00	(29,057.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	231,531.00	231,531.00	44,618.04	231,258.00	273.00	0.1%
PERS		3201-3202	184,950.00	184,950.00	58,955.39	190,547.00	(5,597.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	75,140.00	75,140.00	21,479.75	77,135.00	(1,995.00)	-2.7%
Health and Welfare Benefits		3401-3402	221,916.00	221,916.00	74,792.25	254,783.00	(32,867.00)	-14.8%
Unemployment Insurance		3501-3502	854.00	854.00	242.87	874.00	(20.00)	-2.3%
Workers' Compensation		3601-3602	49,757.00	49,757.00	14,188.10	50,698.00	(941.00)	-1.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	88,166.00	88,166.00	24,841.32	88,113.00	53.00	0.1%
TOTAL, EMPLOYEE BENEFITS			852,314.00	852,314.00	239,117.72	893,408.00	(41,094.00)	-4.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	5,188.22	5,189.00	(5,189.00)	New
Books and Other Reference Materials		4200	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Materials and Supplies		4300	140,620.00	140,620.00	55,233.82	141,140.00	(520.00)	-0.4%
Noncapitalized Equipment		4400	8,850.00	8,850.00	10,919.46	21,191.00	(12,341.00)	-139.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			152,470.00	152,470.00	71,341.50	170,520.00	(18,050.00)	-11.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,300.00	7,300.00	424.50	7,694.00	(394.00)	-5.4%
Dues and Memberships		5300	7,500.00	7,500.00	5,737.97	7,627.00	(127.00)	-1.7%
Insurance		5400-5450	33,000.00	33,000.00	26,007.22	33,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	46,584.00	46,584.00	9,746.70	46,584.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	24,892.81	40,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	234,608.00	234,608.00	97,008.85	280,069.00	(45,461.00)	-19.4%
Communications		5900	20,000.00	20,000.00	4,867.78	20,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			388,992.00	388,992.00	168,685.83	434,974.00	(45,982.00)	-11.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	70,000.00	70,000.00	13,400.00	66,800.00	3,200.00	4.6%
Buildings and Improvements of Buildings		6200	7,030.00	7,030.00	40,351.89	42,357.00	(35,327.00)	-502.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	182,900.00	182,900.00	19,293.34	202,900.00	(20,000.00)	-10.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			259,930.00	259,930.00	73,045.23	312,057.00	(52,127.00)	-20.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	100,059.00	100,059.00	0.00	100,059.00	0.00	0.0%

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	13,987.00	13,987.00	0.00	14,424.00	(437.00)	-3.1%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	12,170.00	12,170.00	6,025.21	12,170.00	0.00	0.0%
Other Debt Service - Principal		7439	24,566.00	24,566.00	12,342.48	24,566.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			150,782.00	150,782.00	18,367.69	151,219.00	(437.00)	-0.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,419,435.00	3,419,435.00	1,030,002.93	3,609,928.00	(190,493.00)	-5.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	15,004.00	15,004.00	0.00	11,071.00	3,933.00	26.2%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	30,073.00	30,073.00	0.00	15,237.00	14,836.00	49.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			45,077.00	45,077.00	0.00	26,308.00	18,769.00	41.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

2024-25 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(45,077.00)	(45,077.00)	0.00	(26,308.00)	(18,769.00)	41.6%

Resource	Description	2024-25 Projected Totals
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	5,000.00
6266	Educator Effectiveness, FY 2021-22	14,133.00
6300	Lottery: Instructional Materials	56,649.00
6547	Special Education Early Intervention Preschool Grant	50,431.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	7,963.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1.00
7435	Learning Recovery Emergency Block Grant	139,097.00
7810	Other Restricted State	41,409.00
9010	Other Restricted Local	47,399.00
Total, Restricted Balance		362,082.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,190.00	5,190.00	0.00	5,190.00	0.00	0.0%
5) TOTAL, REVENUES			5,190.00	5,190.00	0.00	5,190.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,093.00	3,093.00	0.00	3,093.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,669.00	1,669.00	0.00	1,669.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,762.00	4,762.00	0.00	4,762.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			428.00	428.00	0.00	428.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			428.00	428.00	0.00	428.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,480.65	18,481.00		18,481.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,480.65	18,481.00		18,481.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,480.65	18,481.00		18,481.00		
2) Ending Balance, June 30 (E + F1e)			18,908.65	18,909.00		18,909.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,908.65	18,909.00		18,909.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,190.00	5,190.00	0.00	5,190.00	0.00	0.0%
TOTAL, REVENUES			5,190.00	5,190.00	0.00	5,190.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	3,093.00	3,093.00	0.00	3,093.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,093.00	3,093.00	0.00	3,093.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,669.00	1,669.00	0.00	1,669.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,669.00	1,669.00	0.00	1,669.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,762.00	4,762.00	0.00	4,762.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Project Year Totals
8210	Student Activity Funds	18,909.00
Total, Restricted Balance		18,909.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	85,000.00	85,000.00	51,292.00	82,352.00	(2,648.00)	-3.1%
4) Other Local Revenue		8600-8799	65,690.00	65,690.00	6,202.00	65,690.00	0.00	0.0%
5) TOTAL, REVENUES			150,690.00	150,690.00	57,494.00	148,042.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	86,401.00	86,401.00	22,082.32	87,801.00	(1,400.00)	-1.6%
2) Classified Salaries		2000-2999	15,800.00	15,800.00	2,355.03	16,200.00	(400.00)	-2.5%
3) Employee Benefits		3000-3999	62,384.00	62,384.00	16,110.35	62,933.00	(549.00)	-0.9%
4) Books and Supplies		4000-4999	5,567.00	5,567.00	2,226.13	6,239.00	(672.00)	-12.1%
5) Services and Other Operating Expenditures		5000-5999	3,350.00	3,350.00	102.70	3,350.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,502.00	173,502.00	42,876.53	176,523.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,812.00)	(22,812.00)	14,617.47	(28,481.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,004.00	15,004.00	0.00	11,071.00	(3,933.00)	-26.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,004.00	15,004.00	0.00	11,071.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,808.00)	(7,808.00)	14,617.47	(17,410.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,589.76	32,590.00		32,590.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		12,012.00	12,012.00	New
c) As of July 1 - Audited (F1a + F1b)			32,589.76	32,590.00		44,602.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,589.76	32,590.00		44,602.00		
2) Ending Balance, June 30 (E + F1e)			24,781.76	24,782.00		27,192.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	24,781.76	24,782.00		27,192.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	85,000.00	85,000.00	49,600.00	80,555.00	(4,445.00)	-5.2%
All Other State Revenue	All Other	8590	0.00	0.00	1,692.00	1,797.00	1,797.00	New
TOTAL, OTHER STATE REVENUE			85,000.00	85,000.00	51,292.00	82,352.00	(2,648.00)	-3.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	690.00	690.00	0.00	690.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	65,000.00	65,000.00	6,202.00	65,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,690.00	65,690.00	6,202.00	65,690.00	0.00	0.0%
TOTAL, REVENUES			150,690.00	150,690.00	57,494.00	148,042.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	86,401.00	86,401.00	22,082.32	87,801.00	(1,400.00)	-1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			86,401.00	86,401.00	22,082.32	87,801.00	(1,400.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,800.00	15,800.00	2,355.03	16,200.00	(400.00)	-2.5%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,800.00	15,800.00	2,355.03	16,200.00	(400.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	76.40	325.00	(325.00)	New
PERS		3201-3202	23,820.00	23,820.00	5,865.06	23,700.00	120.00	0.5%
OASDI/Medicare/Alternative		3301-3302	8,426.00	8,426.00	1,963.54	8,392.00	34.00	0.4%
Health and Welfare Benefits		3401-3402	18,908.00	18,908.00	5,337.34	19,570.00	(662.00)	-3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	55.00	55.00	13.26	57.00	(2.00)	-3.6%
Workers' Compensation		3601-3602	3,216.00	3,216.00	774.31	3,261.00	(45.00)	-1.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,959.00	7,959.00	2,080.44	7,628.00	331.00	4.2%
TOTAL, EMPLOYEE BENEFITS			62,384.00	62,384.00	16,110.35	62,933.00	(549.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,567.00	5,567.00	1,554.98	5,567.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	671.15	672.00	(672.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,567.00	5,567.00	2,226.13	6,239.00	(672.00)	-12.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	3,350.00	3,350.00	102.70	3,350.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,350.00	3,350.00	102.70	3,350.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			173,502.00	173,502.00	42,876.53	176,523.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	15,004.00	15,004.00	0.00	11,071.00	(3,933.00)	-26.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,004.00	15,004.00	0.00	11,071.00	(3,933.00)	-26.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			15,004.00	15,004.00	0.00	11,071.00		

Resource	Description	2024-25 Projected Totals
6130	Early Education: Center-Based Reserve Account	8,474.00
7810	Other Restricted State	18,718.00
Total, Restricted Balance		27,192.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,797.00	1,797.00	381.86	1,953.00	156.00	8.7%
5) TOTAL, REVENUES			166,797.00	166,797.00	381.86	166,953.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	44,751.00	44,751.00	10,976.52	44,750.00	1.00	0.0%
3) Employee Benefits		3000-3999	30,984.00	30,984.00	8,386.09	31,679.00	(695.00)	-2.2%
4) Books and Supplies		4000-4999	135,787.00	135,787.00	33,767.43	135,787.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,496.00	10,496.00	2,586.21	10,496.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			222,018.00	222,018.00	55,716.25	222,712.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(55,221.00)	(55,221.00)	(55,334.39)	(55,759.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,073.00	30,073.00	0.00	15,237.00	(14,836.00)	-49.3%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,073.00	30,073.00	0.00	15,237.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,148.00)	(25,148.00)	(55,334.39)	(40,522.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,369.62	62,369.00		62,369.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,369.62	62,369.00		62,369.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,369.62	62,369.00		62,369.00		
2) Ending Balance, June 30 (E + F1e)			37,221.62	37,221.00		21,847.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	37,221.62	37,221.00		21,847.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			85,000.00	85,000.00	0.00	85,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,200.00	1,200.00	266.30	1,240.00	40.00	3.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	597.00	597.00	0.00	597.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	115.56	116.00	116.00	New
TOTAL, OTHER LOCAL REVENUE			1,797.00	1,797.00	381.86	1,953.00	156.00	8.7%
TOTAL, REVENUES			166,797.00	166,797.00	381.86	166,953.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	44,751.00	44,751.00	10,976.52	44,750.00	1.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			44,751.00	44,751.00	10,976.52	44,750.00	1.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,376.00	11,376.00	2,969.13	11,336.00	40.00	0.4%
OASDI/Medicare/Alternative		3301-3302	3,499.00	3,499.00	813.09	3,327.00	172.00	4.9%
Health and Welfare Benefits		3401-3402	13,768.00	13,768.00	4,094.14	15,012.00	(1,244.00)	-9.0%
Unemployment Insurance		3501-3502	23.00	23.00	5.58	24.00	(1.00)	-4.3%
Workers' Compensation		3601-3602	1,335.00	1,335.00	325.71	1,325.00	10.00	0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	983.00	983.00	178.44	655.00	328.00	33.4%
TOTAL, EMPLOYEE BENEFITS			30,984.00	30,984.00	8,386.09	31,679.00	(695.00)	-2.2%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,856.00	11,856.00	1,750.02	11,856.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	123,931.00	123,931.00	32,017.41	123,931.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			135,787.00	135,787.00	33,767.43	135,787.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	206.00	206.00	36.28	206.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	495.00	495.00	0.00	495.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	9,795.00	9,795.00	2,549.93	9,795.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,496.00	10,496.00	2,586.21	10,496.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			222,018.00	222,018.00	55,716.25	222,712.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	30,073.00	30,073.00	0.00	15,237.00	(14,836.00)	-49.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,073.00	30,073.00	0.00	15,237.00	(14,836.00)	-49.3%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,073.00	30,073.00	0.00	15,237.00		

Resource	Description	2024-25 Projected Totals
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	21,847.00
Total, Restricted Balance		21,847.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,431.00	11,431.00	0.00	11,431.00	0.00	0.0%
5) TOTAL, REVENUES			11,431.00	11,431.00	0.00	11,431.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,431.00	11,431.00	0.00	11,431.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,431.00	11,431.00	0.00	11,431.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,787.16	41,787.00		41,787.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,787.16	41,787.00		41,787.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,787.16	41,787.00		41,787.00		
2) Ending Balance, June 30 (E + F1e)			53,218.16	53,218.00		53,218.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	53,218.16	53,218.00		53,218.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	931.00	931.00	0.00	931.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	10,500.00	10,500.00	0.00	10,500.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,431.00	11,431.00	0.00	11,431.00	0.00	0.0%
TOTAL, REVENUES			11,431.00	11,431.00	0.00	11,431.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2024-25 Projected Totals
9010	Other Restricted Local	53,218.00
Total, Restricted Balance		53,218.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	1.00	0.00	1.00	0.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.00	1.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	1.00	0.00	1.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.00	1.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22.24	22.00		22.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22.24	22.00		22.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22.24	22.00		22.00		
2) Ending Balance, June 30 (E + F1e)			23.24	23.00		23.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	23.24	23.00		23.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1.00	1.00	0.00	1.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	1.00	0.00	1.00	0.00	0.0%
TOTAL, REVENUES			1.00	1.00	0.00	1.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	178.69	178.69	171.85	178.69	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	178.69	178.69	171.85	178.69	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.04	1.04	1.04	1.04	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	1.04	1.04	1.04	1.04	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	179.73	179.73	172.89	179.73	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			2,782,688.06	2,552,251.06	2,577,782.06	2,447,996.06	2,359,997.06	2,310,580.06	2,228,214.06	2,203,026.06
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		103,737.00	103,737.00	272,944.00	186,726.00	177,738.00	247,260.00	177,738.00	177,738.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	9,204.00	93,607.00	158,198.00
Miscellaneous Funds	8080-8099		0.00	0.00	(114,423.00)	(50,854.00)	0.00	(113,061.00)	(81,045.00)	(33,452.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	5,362.00	3,040.00	9,488.00	912.00
Other State Revenue	8300-8599		0.00	0.00	0.00	7,666.00	28,990.00	39,817.00	8,551.00	22,656.00
Other Local Revenue	8600-8799		0.00	6,896.00	4,264.00	30.00	20,617.00	24,417.00	49,598.00	53,310.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			103,737.00	110,633.00	162,785.00	143,568.00	232,707.00	210,677.00	257,937.00	379,362.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		19,030.00	75,971.00	83,198.00	76,323.00	96,563.00	86,267.00	78,284.00	79,048.00
Classified Salaries	2000-2999		33,283.00	59,065.00	57,343.00	55,231.00	71,774.00	64,879.00	56,670.00	59,069.00
Employee Benefits	3000-3999		27,679.00	69,084.00	72,314.00	70,041.00	74,797.00	72,258.00	69,069.00	69,608.00
Books and Supplies	4000-4999		16,679.00	9,629.00	17,314.00	27,720.00	9,969.00	8,980.00	13,040.00	3,157.00
Services	5000-5999		83,113.00	38,727.00	25,923.00	20,923.00	17,419.00	21,344.00	25,863.00	41,838.00
Capital Outlay	6000-6999		24,293.00	8,400.00	40,352.00	0.00	10,964.00	0.00	5,740.00	25,087.00
Other Outgo	7000-7499		0.00	18,368.00	0.00	0.00	0.00	15,127.00	4,189.00	23,713.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			204,077.00	279,244.00	296,444.00	250,238.00	281,486.00	268,855.00	252,855.00	301,520.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	307,429.00	28,666.00	233,975.00	0.00	12,339.00	0.00	(25,416.00)	(45,746.00)	(35,168.00)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	5,223,086.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,535,015.00	28,666.00	233,975.00	0.00	12,339.00	0.00	(25,416.00)	(45,746.00)	(35,168.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	161,220.00	158,763.00	34,557.00	(3,873.00)	(6,332.00)	0.00	0.00	0.00	(45,984.00)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	95,313.00	0.00	5,276.00	0.00	0.00	638.00	(1,228.00)	(15,476.00)	(614.00)
Deferred Inflows of Resources	9690	4,994,869.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		5,251,402.00	158,763.00	39,833.00	(3,873.00)	(6,332.00)	638.00	(1,228.00)	(15,476.00)	(46,598.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		283,613.00	(130,097.00)	194,142.00	3,873.00	18,671.00	(638.00)	(24,188.00)	(30,270.00)	11,430.00
E. NET INCREASE/DECREASE (B - C + D)			(230,437.00)	25,531.00	(129,786.00)	(87,999.00)	(49,417.00)	(82,366.00)	(25,188.00)	89,272.00
F. ENDING CASH (A + E)			2,552,251.06	2,577,782.06	2,447,996.06	2,359,997.06	2,310,580.06	2,228,214.06	2,203,026.06	2,292,298.06
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		2,292,298.06	2,460,267.06	2,438,768.06	2,299,389.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	247,260.00	177,738.00	177,738.00	202,601.00	0.00		2,252,955.00	2,252,955.00
Property Taxes	8020-8079	30,950.00	32,917.00	43,487.00	298,027.00	0.00		666,390.00	666,390.00
Miscellaneous Funds	8080-8099	(52,331.00)	(12,280.00)	(99,928.00)	(66,553.00)	0.00		(623,927.00)	(623,927.00)
Federal Revenue	8100-8299	415.00	3,389.00	4,428.00	25,769.00	34,612.00		87,415.00	87,415.00
Other State Revenue	8300-8599	28,841.00	64,165.00	25,288.00	149,426.00	12,338.00		387,738.00	387,738.00
Other Local Revenue	8600-8799	214,196.00	49,944.00	45,233.00	289,643.00	27,319.00		785,467.00	785,467.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		469,331.00	315,873.00	196,246.00	898,913.00	74,269.00	0.00	3,556,038.00	3,556,038.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	79,125.00	79,087.00	79,958.00	88,517.00	0.00		921,371.00	921,371.00
Classified Salaries	2000-2999	58,023.00	59,728.00	59,365.00	91,029.00	920.00		726,379.00	726,379.00
Employee Benefits	3000-3999	69,317.00	69,457.00	70,002.00	159,684.00	98.00		893,408.00	893,408.00
Books and Supplies	4000-4999	13,316.00	12,496.00	15,294.00	19,638.00	3,288.00		170,520.00	170,520.00
Services	5000-5999	28,120.00	22,714.00	34,347.00	43,465.00	31,178.00		434,974.00	434,974.00
Capital Outlay	6000-6999	24,935.00	58,867.00	76,747.00	36,672.00	0.00		312,057.00	312,057.00
Other Outgo	7000-7499	31,263.00	26,207.00	5,344.00	27,008.00	0.00		151,219.00	151,219.00
Interfund Transfers Out	7600-7629	0.00	395.00	3,771.00	22,142.00	0.00		26,308.00	26,308.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		304,099.00	328,951.00	344,828.00	488,155.00	35,484.00	0.00	3,636,236.00	3,636,236.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	4,500.00		4,500.00	
Accounts Receivable	9200-9299	(12,154.00)	(34,215.00)	(25,484.00)	0.00	210,632.00		307,429.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00		0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Lease Receivable	9380	0.00	0.00	0.00	185,766.00	5,037,320.00		5,223,086.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		(12,154.00)	(34,215.00)	(25,484.00)	185,766.00	5,252,452.00	0.00	5,535,015.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(14,874.00)	(25,146.00)	(35,961.00)	0.00	100,070.00		161,220.00	
Due To Other Funds	9610	0.00	0.00	0.00	12,012.00	0.00	0.00	12,012.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	(17.00)	(648.00)	1,274.00	43,025.00	63,083.00		95,313.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	249,744.00	4,745,125.00		4,994,869.00	
SUBTOTAL		(14,891.00)	(25,794.00)	(34,687.00)	304,781.00	4,908,278.00	0.00	5,263,414.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,737.00	(8,421.00)	9,203.00	(119,015.00)	344,174.00	0.00	271,601.00	
E. NET INCREASE/DECREASE (B - C + D)		167,969.00	(21,499.00)	(139,379.00)	291,743.00	382,959.00	0.00	191,403.00	(80,198.00)
F. ENDING CASH (A + E)		2,460,267.06	2,438,768.06	2,299,389.06	2,591,132.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,974,091.06	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			2,591,132.06	2,531,240.06	2,425,170.06	2,496,906.06	2,463,491.06	2,394,135.06	2,312,165.06	2,283,525.06
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		98,124.00	98,124.00	247,102.00	176,623.00	176,623.00	247,102.00	176,623.00	176,623.00
Property Taxes	8020-8079		0.00	41.00				9,204.00	93,607.00	158,198.00
Miscellaneous Funds	8080-8099		0.00	0.00	(28,431.00)	(12,636.00)		(113,166.00)	(141,176.00)	(33,483.00)
Federal Revenue	8100-8299		0.00	843.00		860.00	2,602.00	1,475.00	4,603.00	442.00
Other State Revenue	8300-8599		0.00	12.00	7,777.00	35,826.00	24,404.00	33,518.00	(6,950.00)	6,445.00
Other Local Revenue	8600-8799		1,789.00	4,097.00	96,892.00	2,573.00	5,617.00	4,417.00	49,598.00	53,310.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			99,913.00	103,117.00	323,340.00	203,246.00	209,246.00	182,550.00	176,305.00	361,535.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		19,071.00	77,583.00	82,823.00	77,888.00	99,033.00	88,474.00	80,286.00	81,070.00
Classified Salaries	2000-2999		33,953.00	53,624.00	57,293.00	58,426.00	72,142.00	65,211.00	56,960.00	59,371.00
Employee Benefits	3000-3999		27,378.00	68,847.00	70,521.00	68,998.00	75,459.00	72,897.00	69,680.00	70,224.00
Books and Supplies	4000-4999		5,137.00	7,779.00	10,531.00	10,697.00	10,703.00	10,840.00	11,250.00	10,756.00
Services	5000-5999		63,628.00	32,818.00	32,316.00	25,460.00	17,544.00	21,497.00	26,048.00	42,138.00
Capital Outlay	6000-6999		4,306.00	2,939.00	926.00	3,383.00	1,806.00	0.00	945.00	4,132.00
Other Outgo	7000-7499			24,290.00		0.00		15,495.00	4,291.00	24,290.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			153,473.00	267,880.00	254,410.00	244,852.00	276,687.00	274,414.00	249,460.00	291,981.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	4,500.00								
Accounts Receivable	9200-9299	284,901.00	64,828.00	91,749.00	404.00	27,601.00	(584.00)	334.00	2,262.00	398.00
Due From Other Funds	9310									
Stores	9320	0.00								
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380	5,037,320.00								
Deferred Outflows of Resources	9490									
SUBTOTAL		5,326,721.00	64,828.00	91,749.00	404.00	27,601.00	(584.00)	334.00	2,262.00	398.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	135,554.00	48,561.00	22,558.00	(1,639.00)	13,246.00	908.00	(8,747.00)	(27,010.00)	(7,744.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	63,083.00	22,599.00	10,498.00	(763.00)	6,164.00	423.00	(813.00)	(15,243.00)	(4,407.00)
Deferred Inflows of Resources	9690	4,745,125.00								
SUBTOTAL		4,943,762.00	71,160.00	33,056.00	(2,402.00)	19,410.00	1,331.00	(9,560.00)	(42,253.00)	(12,151.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		382,959.00	(6,332.00)	58,693.00	2,806.00	8,191.00	(1,915.00)	9,894.00	44,515.00	12,549.00
E. NET INCREASE/DECREASE (B - C + D)			(59,892.00)	(106,070.00)	71,736.00	(33,415.00)	(69,356.00)	(81,970.00)	(28,640.00)	82,103.00
F. ENDING CASH (A + E)			2,531,240.06	2,425,170.06	2,496,906.06	2,463,491.06	2,394,135.06	2,312,165.06	2,283,525.06	2,365,628.06
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		2,365,628.06	2,541,549.06	2,581,195.06	2,453,300.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	247,102.00	176,623.00	176,623.00	247,100.00			2,244,392.00	2,244,392.00
Property Taxes	8020-8079	30,950.00	32,917.00	43,487.00	297,986.00			666,390.00	666,390.00
Miscellaneous Funds	8080-8099	(52,380.00)	(12,292.00)	(100,021.00)	(130,922.00)			(624,507.00)	(624,507.00)
Federal Revenue	8100-8299	201.00	1,644.00	2,148.00	17,212.00	10,384.00		42,414.00	42,414.00
Other State Revenue	8300-8599	24,278.00	54,015.00	21,288.00	112,834.00	12,956.00		326,403.00	326,403.00
Other Local Revenue	8600-8799	214,196.00	49,944.00	13,390.00	260,960.00	28,684.00		785,467.00	785,467.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		464,347.00	302,851.00	156,915.00	805,170.00	52,024.00	0.00	3,440,559.00	3,440,559.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	81,149.00	81,110.00	82,004.00	94,452.00	0.00		944,943.00	944,943.00
Classified Salaries	2000-2999	58,320.00	60,034.00	59,668.00	94,129.00	966.00		730,097.00	730,097.00
Employee Benefits	3000-3999	69,930.00	70,071.00	70,622.00	166,580.00	103.00		901,310.00	901,310.00
Books and Supplies	4000-4999	11,626.00	13,529.00	15,785.00	26,789.00	3,452.00		148,874.00	148,874.00
Services	5000-5999	43,430.00	22,877.00	44,665.00	32,937.00	32,737.00		438,095.00	438,095.00
Capital Outlay	6000-6999	4,107.00	9,695.00	12,640.00	6,514.00			51,393.00	51,393.00
Other Outgo	7000-7499	32,024.00	26,845.00	0.00	27,663.00			154,898.00	154,898.00
Interfund Transfers Out	7600-7629		395.00	3,771.00	22,142.00			26,308.00	26,308.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		300,586.00	284,556.00	289,155.00	471,206.00	37,258.00	0.00	3,395,918.00	3,395,918.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					4,500.00		4,500.00	
Accounts Receivable	9200-9299	2,123.00	0.00		(25,087.00)	120,873.00		284,901.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380				192,164.00	4,845,156.00		5,037,320.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,123.00	0.00	0.00	167,077.00	4,970,529.00	0.00	5,326,721.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,025.00)	(15,922.00)	1,812.00	31,191.00	82,365.00		135,554.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650	(6,012.00)	(5,429.00)	(6,157.00)	28,477.00	33,746.00		63,083.00	
Deferred Inflows of Resources	9690				249,743.00	4,495,382.00		4,745,125.00	
SUBTOTAL		(10,037.00)	(21,351.00)	(4,345.00)	309,411.00	4,611,493.00	0.00	4,943,762.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		12,160.00	21,351.00	4,345.00	(142,334.00)	359,036.00	0.00	382,959.00	
E. NET INCREASE/DECREASE (B - C + D)		175,921.00	39,646.00	(127,895.00)	191,630.00	373,802.00	0.00	427,600.00	44,641.00
F. ENDING CASH (A + E)		2,541,549.06	2,581,195.06	2,453,300.06	2,644,930.06				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,018,732.06	

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) 32,081.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,509,077.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.28%

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. 0.00
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) 66,031.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,000.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,014.00
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)	74,045.00
9. Carry-Forward Adjustment (Part IV, Line F)	(1,217.90)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	72,827.10
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,830,433.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	581,316.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	168,165.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,500.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	183.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	89,805.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,500.00
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)	386,705.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	4,762.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	176,523.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	98,781.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,352,673.00
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	2.21%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	2.17%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	74,045.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(7,203.64)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.03%) 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 (2.03%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.03%) times Part III, Line B19); zero if positive	(1,217.90)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,217.90)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	2.17%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-608.95) is applied to the current year calculation and the remainder (\$-608.95) is deferred to one or more future years:	2.19%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-405.97) is applied to the current year calculation and the remainder (\$-811.93) is deferred to one or more future years:	2.20%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,217.90)

Approved
indirect
cost rate: 2.03%

Highest
rate used
in any
program: 2.03%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	81,728.00	1,659.00	2.03%
01	3010	11,553.00	234.00	2.03%
01	3225	43,748.00	888.00	2.03%
01	4035	1,542.00	31.00	2.01%
01	6266	13,164.00	267.00	2.03%
01	6770	40,814.00	408.00	1.00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,295,418.00	(.40%)	2,286,275.00	1.01%	2,309,267.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	39,585.00	3.02%	40,780.00	(1.50%)	40,170.00
4. Other Local Revenues	8600-8799	736,457.00	0.00%	736,457.00	0.00%	736,457.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(197,847.00)	0.00%	(197,847.00)	0.00%	(197,847.00)
6. Total (Sum lines A1 thru A5c)		2,873,613.00	(.28%)	2,865,665.00	.78%	2,888,047.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				870,732.00		921,710.00
b. Step & Column Adjustment				10,716.00		11,505.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				40,262.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	870,732.00	5.85%	921,710.00	1.25%	933,215.00
2. Classified Salaries						
a. Base Salaries				552,959.00		555,152.00
b. Step & Column Adjustment				5,500.00		2,069.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,307.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	552,959.00	.40%	555,152.00	.37%	557,221.00
3. Employee Benefits	3000-3999	708,700.00	2.82%	728,713.00	.55%	732,733.00
4. Books and Supplies	4000-4999	103,832.00	7.81%	111,945.00	2.81%	115,090.00
5. Services and Other Operating Expenditures	5000-5999	317,684.00	6.48%	338,281.00	2.81%	347,786.00
6. Capital Outlay	6000-6999	147,366.00	(74.20%)	38,021.00	2.81%	39,089.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	36,736.00	(4.86%)	34,952.00	4.93%	36,674.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,487.00)	(37.22%)	(2,189.00)	0.00%	(2,189.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	26,308.00	0.00%	26,308.00	0.00%	26,308.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,760,830.00	(.29%)	2,752,893.00	1.20%	2,785,927.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		112,783.00		112,772.00		102,120.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,499,226.00		2,612,009.00		2,724,781.00
2. Ending Fund Balance (Sum lines C and D1)		2,612,009.00		2,724,781.00		2,826,901.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	291,475.00		291,475.00		291,475.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
1. Reserve for Economic Uncertainties	9789	727,247.00		679,184.00		687,271.00
2. Unassigned/Unappropriated	9790	1,593,287.00		1,754,122.00		1,848,155.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,612,009.00		2,724,781.00		2,826,901.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	727,247.00		679,184.00		687,271.00
c. Unassigned/Unappropriated	9790	1,593,287.00		1,754,122.00		1,848,155.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,320,534.00	2,433,306.00	2,535,426.00		
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d. In 25-26, a difference percentage of salary is allocated between restricted and unrestricted.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	87,415.00	(51.48%)	42,414.00	0.00%	42,414.00
3. Other State Revenues	8300-8599	348,153.00	(17.96%)	285,623.00	0.00%	285,623.00
4. Other Local Revenues	8600-8799	49,010.00	0.00%	49,010.00	0.00%	49,010.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	197,847.00	0.00%	197,847.00	0.00%	197,847.00
6. Total (Sum lines A1 thru A5c)		682,425.00	(15.76%)	574,894.00	0.00%	574,894.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,639.00		23,233.00
b. Step & Column Adjustment				204.00		0.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(27,610.00)		(1.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,639.00	(54.12%)	23,233.00	0.00%	23,232.00
2. Classified Salaries						
a. Base Salaries				173,420.00		174,945.00
b. Step & Column Adjustment				1,107.00		420.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				418.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	173,420.00	.88%	174,945.00	.24%	175,365.00
3. Employee Benefits	3000-3999	184,708.00	(6.56%)	172,597.00	.10%	172,777.00
4. Books and Supplies	4000-4999	66,688.00	(44.62%)	36,929.00	2.81%	37,966.00
5. Services and Other Operating Expenditures	5000-5999	117,290.00	(14.90%)	99,814.00	2.09%	101,896.00
6. Capital Outlay	6000-6999	164,691.00	(91.88%)	13,372.00	2.81%	13,748.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	114,483.00	4.77%	119,946.00	2.76%	123,255.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,487.00	(37.22%)	2,189.00	0.00%	2,189.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		875,406.00	(26.55%)	643,025.00	1.15%	650,428.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(192,981.00)		(68,131.00)		(75,534.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		555,063.00		362,082.00		293,951.00
2. Ending Fund Balance (Sum lines C and D1)		362,082.00		293,951.00		218,417.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	362,082.00		293,951.00		218,417.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		362,082.00		293,951.00		218,417.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d. In 25-26, a difference percentage of salary is allocated between restricted and unrestricted.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,295,418.00	(.40%)	2,286,275.00	1.01%	2,309,267.00
2. Federal Revenues	8100-8299	87,415.00	(51.48%)	42,414.00	0.00%	42,414.00
3. Other State Revenues	8300-8599	387,738.00	(15.82%)	326,403.00	(.19%)	325,793.00
4. Other Local Revenues	8600-8799	785,467.00	0.00%	785,467.00	0.00%	785,467.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,556,038.00	(3.25%)	3,440,559.00	.65%	3,462,941.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				921,371.00		944,943.00
b. Step & Column Adjustment				10,920.00		11,505.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				12,652.00		(1.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	921,371.00	2.56%	944,943.00	1.22%	956,447.00
2. Classified Salaries						
a. Base Salaries				726,379.00		730,097.00
b. Step & Column Adjustment				6,607.00		2,489.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,889.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	726,379.00	.51%	730,097.00	.34%	732,586.00
3. Employee Benefits	3000-3999	893,408.00	.88%	901,310.00	.47%	905,510.00
4. Books and Supplies	4000-4999	170,520.00	(12.69%)	148,874.00	2.81%	153,056.00
5. Services and Other Operating Expenditures	5000-5999	434,974.00	.72%	438,095.00	2.64%	449,682.00
6. Capital Outlay	6000-6999	312,057.00	(83.53%)	51,393.00	2.81%	52,837.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	151,219.00	2.43%	154,898.00	3.25%	159,929.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	26,308.00	0.00%	26,308.00	0.00%	26,308.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,636,236.00	(6.61%)	3,395,918.00	1.19%	3,436,355.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(80,198.00)		44,641.00		26,586.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,054,289.00		2,974,091.00		3,018,732.00
2. Ending Fund Balance (Sum lines C and D1)		2,974,091.00		3,018,732.00		3,045,318.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	362,082.00		293,951.00		218,417.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	291,475.00		291,475.00		291,475.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	727,247.00		679,184.00		687,271.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
2. Unassigned/Unappropriated	9790	1,593,287.00		1,754,122.00		1,848,155.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,974,091.00		3,018,732.00		3,045,318.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	727,247.00		679,184.00		687,271.00
c. Unassigned/Unappropriated	9790	1,593,287.00		1,754,122.00		1,848,155.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,320,534.00		2,433,306.00		2,535,426.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		63.82%		71.65%		73.78%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		171.85		171.85		171.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,636,236.00		3,395,918.00		3,436,355.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,636,236.00		3,395,918.00		3,436,355.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		181,811.80		169,795.90		171,817.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		87,000.00		87,000.00		87,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		181,811.80		169,795.90		171,817.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,636,236.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	87,415.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	183.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	299,057.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	36,736.00
4. Other Transfers Out	All	9200	7200-7299	14,424.00
5. Interfund Transfers Out	All	9300	7600-7629	26,308.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	38,210.00
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)				414,918.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	55,759.00
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)				3,189,662.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				172.89
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,449.08
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		2,936,500.54		16,807.86
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)		2,936,500.54		16,807.86
B. Required effort (Line A.2 times 90%)		2,642,850.49		15,127.07
C. Current year expenditures (Line I.E and Line II.B)		3,189,662.00		18,449.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
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.)		MOE Met		
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)		0.00%		0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2024-25)	District Regular	178.69	178.69	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	178.69	178.69		
1st Subsequent Year (2025-26)	District Regular	176.01	176.01	0.0%	Met
	Charter School				
	Total ADA	176.01	176.01		
2nd Subsequent Year (2026-27)	District Regular	172.45	172.45	0.0%	Met
	Charter School				
	Total ADA	172.45	172.45		

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2024-25)	District Regular	188.00	179.00		
	Charter School				
	Total Enrollment	188.00	179.00	(4.8%)	Not Met
1st Subsequent Year (2025-26)	District Regular	188.00	179.00		
	Charter School				
	Total Enrollment	188.00	179.00	(4.8%)	Not Met
2nd Subsequent Year (2026-27)	District Regular	188.00	179.00		
	Charter School				
	Total Enrollment	188.00	179.00	(4.8%)	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district experienced a decrease in enrollment since Budget Development.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2021-22)			
District Regular	174	184	
Charter School			
Total ADA/Enrollment	174	184	94.6%
Second Prior Year (2022-23)			
District Regular	183	192	
Charter School			
Total ADA/Enrollment	183	192	95.3%
First Prior Year (2023-24)			
District Regular	174	182	
Charter School	0		
Total ADA/Enrollment	174	182	95.6%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2024-25)				
District Regular	172	179		
Charter School	0			
Total ADA/Enrollment	172	179	96.1%	Not Met
1st Subsequent Year (2025-26)				
District Regular	172	179		
Charter School				
Total ADA/Enrollment	172	179	96.1%	Not Met
2nd Subsequent Year (2026-27)				
District Regular	172	179		
Charter School				
Total ADA/Enrollment	172	179	96.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district is projecting a 96% attendance for P-2, 2025-26, and 2026-27.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2024-25)	2,922,725.00	2,919,345.00	(.1%)	Met
1st Subsequent Year (2025-26)	2,962,187.00	2,910,782.00	(1.7%)	Met
2nd Subsequent Year (2026-27)	3,000,810.00	2,934,567.00	(2.2%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

The projected LCFF revenue has changed since budget adoption due to a decrease in property taxes and a decrease in supplemental funds.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2021-22)	1,779,399.71	2,174,831.12	81.8%
Second Prior Year (2022-23)	1,899,255.84	2,402,265.50	79.1%
First Prior Year (2023-24)	1,951,108.88	2,498,672.32	78.1%
	Historical Average Ratio:		79.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.7% to 84.7%	74.7% to 84.7%	74.7% to 84.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-7499)		
Current Year (2024-25)	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2024-25)	2,132,391.00	2,734,522.00	78.0%	Met
1st Subsequent Year (2025-26)	2,205,575.00	2,726,585.00	80.9%	Met
2nd Subsequent Year (2026-27)	2,223,169.00	2,759,619.00	80.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2024-25)	111,310.00	87,415.00	-21.5%	Yes
1st Subsequent Year (2025-26)	51,310.00	42,414.00	-17.3%	Yes
2nd Subsequent Year (2026-27)	51,310.00	42,414.00	-17.3%	Yes

Explanation:

(required if Yes)

The district had a decrease in Title I and After School Education and Safety (ASES) Rate Increase: ESSER III State Reserve Summer Learning Program funding. The district is estimating the same 2024-25 decrease in Title I funding in 2025-26 and 2026-27.

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

Current Year (2024-25)	392,639.00	387,738.00	-1.2%	No
1st Subsequent Year (2025-26)	321,025.00	326,403.00	1.7%	No
2nd Subsequent Year (2026-27)	328,066.00	325,793.00	-.7%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	775,735.00	785,467.00	1.3%	No
1st Subsequent Year (2025-26)	775,735.00	785,467.00	1.3%	No
2nd Subsequent Year (2026-27)	775,735.00	785,467.00	1.3%	No

Explanation:

(required if Yes)

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

Current Year (2024-25)	152,470.00	170,520.00	11.8%	Yes
1st Subsequent Year (2025-26)	154,798.00	148,874.00	-3.8%	No
2nd Subsequent Year (2026-27)	157,654.00	153,056.00	-2.9%	No

Explanation:

(required if Yes)

The increase in books and supplies is due to one-time purchases of music instruments and supplies, and the purchase of adopted curriculum.

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

Current Year (2024-25)	388,992.00	434,974.00	11.8%	Yes
1st Subsequent Year (2025-26)	398,574.00	438,095.00	9.9%	Yes
2nd Subsequent Year (2026-27)	410,014.00	449,682.00	9.7%	Yes

Explanation:

(required if Yes)

The increase in Services and Other Operating Expenditures is due to one-time Summer ESSER services, professional development, electrical services to upgrade the school's cafeteria, and an increase in legal services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2024-25)	1,279,684.00	1,260,620.00	-1.5%	Met
1st Subsequent Year (2025-26)	1,148,070.00	1,154,284.00	.5%	Met
2nd Subsequent Year (2026-27)	1,155,111.00	1,153,674.00	-.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2024-25)	541,462.00	605,494.00	11.8%	Not Met
1st Subsequent Year (2025-26)	553,372.00	586,969.00	6.1%	Not Met
2nd Subsequent Year (2026-27)	567,668.00	602,738.00	6.2%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

The increase in books and supplies is due to one-time purchases of music instruments and supplies, and the purchase of adopted curriculum.

Explanation:

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

The increase in Services and Other Operating Expenditures is due to one-time Summer ESSER services, professional development, electrical services to upgrade the school's cafeteria, and an increase in legal services.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	99,894.81	14,605.00 Not Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		14,605.00

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
x	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District's Available Reserve Percentages (Criterion 10C, Line 9)	63.8%	71.7%	73.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	21.3%	23.9%	24.6%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2024-25)	112,783.00	2,760,830.00	N/A	Met
1st Subsequent Year (2025-26)	112,772.00	2,752,893.00	N/A	Met
2nd Subsequent Year (2026-27)	102,120.00	2,785,927.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2024-25)	2,974,091.00	Met
1st Subsequent Year (2025-26)	3,018,732.00	Met
2nd Subsequent Year (2026-27)	3,045,318.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2024-25)	2,591,132.06	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level		District ADA
5% or \$87,000 (greater of)	0	to 300
4% or \$87,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

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

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

	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	172	172	172
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,636,236.00	3,395,918.00	3,436,355.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,636,236.00	3,395,918.00	3,436,355.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	181,811.80	169,795.90	171,817.75
6.	Reserve Standard - by Amount (\$87,000 for districts with 0 to 1,000 ADA, else 0)	87,000.00	87,000.00	87,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	181,811.80	169,795.90	171,817.75

10C. Calculating the District's Available Reserve Amount

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals		
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except Line 4)				
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	727,247.00	679,184.00	687,271.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,593,287.00	1,754,122.00	1,848,155.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	2,320,534.00	2,433,306.00	2,535,426.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	63.82%	71.65%	73.78%
District's Reserve Standard (Section 10B, Line 7):		181,811.80	169,795.90	171,817.75
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(157,097.00)	(197,847.00)	25.9%	40,750.00	Not Met
1st Subsequent Year (2025-26)	(157,097.00)	197,847.00	-225.9%	(354,944.00)	Not Met
2nd Subsequent Year (2026-27)	(157,097.00)	197,847.00	-225.9%	(354,944.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2024-25)	45,077.00	26,308.00	-41.6%	(18,769.00)	Met
1st Subsequent Year (2025-26)	45,960.00	26,308.00	-42.8%	(19,652.00)	Met
2nd Subsequent Year (2026-27)	47,205.00	26,308.00	-44.3%	(20,897.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

The projected contribution from unrestricted to restricted increased due to the decrease in ELOP funding. The increase is ongoing due to the need for an after-school program. The district will continue to make the contribution as it has in the past years.

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

Explanation:

(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The projected transfers out of General Fund to the Child Development Fund and Cafeteria Special Reserve Fund decreased because the district is using ending fund balance from 2023-24 in 2024-25. An increase in contribution is expected for 2025-26 and 2026-27. One-time expenditures will be removed.

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

Project Information:
(required if YES)

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

Total Annual Pay ments:	35,330	36,736	38,189	36,720
Has total annual payment increased over prior year (2023-24)?	Yes	Yes	Yes	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption
(Form 01CS, Item S7A) First Interim

	0.00
	0.00
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

	Actuarial

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption
(Form 01CS, Item S7A) First Interim

	0.00
	0.00
	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

0.00	0.00
	0.00
	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

	0.00
	0.00
	0.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

	0
	0
	0

4. Comments:

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

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

1

a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

No

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2

Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

3

Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

a. Required contribution (funding) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

b. Amount contributed (funded) for self-insurance programs

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	10.0	10.0	10.0	10.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7,748

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0

0

0

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

No

No

No

102,139

102,172

102,172

94.3%

94.3%

94.3%

1.8%

1.8%

1.8%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Yes

Yes

Yes

6,192

6,815

6,942

0.0%

0.0%

0.0%

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Yes

Yes

Yes

No

No

No

Certificated (Non-management) - Other

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

The district has four teachers who are on the last step and column in 2024-25 therefore not moving to a higher step in the salary schedule in 2025-26 and 2026-27.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	16.4	16.6	16.6	16.6

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

8,478

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
141,160	141,160	141,160
97.7%	97.7%	97.7%
.6%	.6%	.6%

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
9,390	6,607	2,417
.3%	0.0%	0.0%

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
No	No	No
No	No	No

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	2.0	2.0	2.0	2.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	26,308.00		
Fund Reconciliation								
08I 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								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					11,071.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					15,237.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	26,308.00	26,308.00		

Marcum-Illinois Union Elementary
Sutter County

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by LEA (LP-I)

51 71407 0000000
Report SEMAI
F81FW6NF3F(2024-25)

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
	UNDUPLICATED PUPIL COUNT								21.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
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
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
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

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by LEA (LP-I)

183
51 71407 0000000
Report SEMAI
F81FW6NF3F(2024-25)

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 Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								200.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
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 Projected Expenditures 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.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

184
51 71407 0000000
Report SEMAI
F81FW6NF3F(2024-25)

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
	UNDUPLICATED PUPIL COUNT								21.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
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
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
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
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

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

185
51 71407 000000
Report SEMAI
F81FW6NF3F(2024-25)

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	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
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
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
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
	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 Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
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

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2023-24 Actual Expenditures by LEA (LA-I)

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Report SEMAI
F81FW6NF3F(2024-25)

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
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 Actual 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)								0.00
	TOTAL COSTS								0.00

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

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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.

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-I 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 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

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.

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.

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
0.00	0.00

Total exempt reductions

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.

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)		
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)		
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)

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

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).

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

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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Report SEMAI
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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

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet) FY 2024-25	Actual Expenditures Comparison Year 2023-24	Difference (A - B)
200.00		
0.00		
200.00	4,799.93	
	0.00	
	4,799.93	
	0.00	
	0.00	
200.00	4,799.93	(4,599.93)

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.

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 local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

Projected Exps. FY 2024-25	Comparison Year 2023-24	Difference
200.00		
0.00		

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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SELPA: (??)

c. Expenditures paid from state and local sources	200.00	4,799.93	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		4,799.93	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	200.00	4,799.93	
d. Special education unduplicated pupil count	21.00	21.00	
e. Per capita state and local expenditures (A2c/A2d)	9.52	228.57	
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.			
		(219.04)	

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2024-25	Comparison Year 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.

	Projected Exps. FY 2024-25	Comparison Year 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 the per capita local expenditures only.			
a. Expenditures paid from local sources	100,259.00	95,406.07	

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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Report SEMAI
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SELPA: (??)

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	
b. Special education unduplicated pupil count	21.00	18.00	
c. Per capita local expenditures (B2a/B2b)	4,774.24	5,300.34	(526.10)

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 .

Maggie Irby

Contact Name

Superintendent/Principal

Title

(530) 656-2407

Telephone Number

Maggiei@sutter.k12.ca.us

E-mail Address

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

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Report SEMAI
F81FW6NF3F(2024-25)

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources			
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
PROJECTED EXPENDITURES - State and Local Sources			
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

First Interim
Special Education Maintenance of Effort
2024-25 Projected Expenditures vs. Actual Comparison Year
2024-25 Projected Expenditures by SELPA (SP-I)

193
51 71407 0000000
Report SEMAI
F81FW6NF3F(2024-25)

SELPA: (??)

Object Code	Description	Adjustments*	Total
TOTAL COSTS		0.00	0.00
PROJECTED EXPENDITURES - Local Sources			
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 PROJECTED EXPENDITURES - 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 V11

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First Interim
Original 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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.

Passed

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6546	\$0.00	\$13,987.00	(\$13,987.00)

Explanation: Mental Health State revenue received in 24-25 is transferred to the County and is being used for the districts mental health excess costs within the SELPA.

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

SACS Web System - SACS V11

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First Interim
Board Approved Operating 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 - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6546	\$0.00	\$13,987.00	(\$13,987.00)

Explanation: Mental Health State revenue received in 24-25 is transferred to the County and is being used for the districts mental health excess costs within the SELPA.

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

SACS Web System - SACS V11

12/10/2024 3:19:26 PM

51-71407-0000000

First Interim
Actuals to Date 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**

12/10/2024 3:19:26 PM

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

12/10/2024 3:19:26 PM

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

Passed

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

Passed

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

Passed

SACS Web System - SACS V11

12/10/2024 3:22:55 PM

51-71407-0000000

First Interim
Projected Totals 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**

12/10/2024 3:22:55 PM

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **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 - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

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

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

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

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

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

Passed

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

Passed

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

Passed

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

Passed

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.

Passed

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:

Exception

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6546	\$0.00	\$14,424.00	(\$14,424.00)
Explanation: Mental Health State revenue received in 24-25 is transferred to the County and is being used for the districts mental health excess costs within the SELPA.				

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

Passed

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.

Passed

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

SCHOOL BOARD AUTHORIZATION

The Marcum-Illinois Union Elementary School District Board of Trustees at a meeting held December 16th, 2024:

Hereby authorize the following to sign warrant orders, cash transfers, contracts, and payroll authorizations. Note restrictions, if any:

<hr/>	
<hr/>	
Printed Name	Signature
<u>Maggie Irby</u>	<hr/>
<u>Courtney Brazil</u>	<hr/>
<hr/>	<hr/>
<hr/>	<hr/>

All matters under this agreement must be presented to the school board of trustees for formal confirmation.

School Board of Trustees Approval

Printed Name	Signature
<u>Emily Daddow</u>	<hr/>
<u>Elise Nelson</u>	<hr/>
<u>Jeff Reese</u>	<hr/>
<u>Keith Turner</u>	<hr/>
<u>Josh Wanner</u>	<hr/>

Please submit the original form, signed by a quorum, to Sutter County Superintendent of Schools, Attention Karisa Williams; a copy will be forwarded to the Sutter County Auditor. E.C. 35035, 42631, 42632, 42633

**SY2025-26 Annual Renewal of Services
Super Co-Op Joint Powers Authority**



Participant District: MARCUM ILLINOIS USD

Please check (P) your response:

✓	We plan to CONTINUE membership with Super Co-Op JPA for SY2025-26.
	We do NOT plan to continue membership with Super Co-Op JPA for SY2025-26. What alternate USDA Foods delivery method do you plan to use?

Super Co-Op Joint Powers Authority is hereby given authority to contract for USDA Foods and related services on behalf of Member Districts and Participant Districts.

The parties agree as follows:

- Both parties must remain eligible Recipient Agencies for receipt of United States Department of Agriculture (USDA) donated commodity foods (USDA Foods) as determined by the California Department of Education (CDE), Nutrition Services Division.
- Through this written agreement, the Lead District is assigned control of the Participant District's fair share of USDA Foods entitlement for SY2025-26. The Lead District is responsible for ordering, receiving, storing, and distribution of Direct Delivery USDA Foods on behalf of Participant.
- Lead District is responsible to maintain an inventory management system for all USDA Foods Direct Delivery items received and stored on behalf of Participant. Participant is responsible to maintain an inventory management system for all USDA Foods Direct Delivery or processed items after delivery to Participant District.
- Both parties are responsible for compliance with USDA and the CDE, Nutrition Services Division policies and regulations.
- SY2025-26 Fees:
 Membership Fees are paid by Participant District directly to the Lead District, billed in July 2025.
 Annual Renewal Fee beginning the 2nd year of membership shall be 0.3% of the current year USDA Foods estimated entitlement on July 1.
 State Administrative Fee of \$0.90 per case/unit of USDA Foods direct delivery (brown box) and diverted to processors.
 Delivery fees as per member district selected distributors.
 All fees are subject to change, as approved by the Super Co-Op JPA Board of Directors.
 Participant District agrees to remit all Super Co-Op JPA fees promptly upon receipt of invoice.
- Participant District agrees to abide by the current Super Co-Op JPA Governing Rules, bylaws, conflict of interest cost and code of conduct, Brown Box Storage Policy, and other rules or policies as approved by the Board of Directors.

7. Should a loss of USDA Foods being held for the Participant District occur, due to/ but not limited to theft, spoilage, etc., the Lead District is responsible to the CDE, Nutrition Services Division and/or the USDA for the Fair Market Value of that food item(s). Both the Participant District and Lead District shall be responsible to maintain insurance coverage or contract provisions for insurance coverage with third party vendors that move or house USDA Foods at the fair market value.
8. Participant District shall respond to pre-planners and offerings promptly.
9. Participant District shall read all correspondence from the Super Co-Op JPA and respond promptly as indicated.
10. Participant District shall maintain accurate contact information with the Super Co-Op JPA to assure proper routing of invoices and correspondence.
11. Participant District agrees to complete the annual Food Distribution Program Annual Commodity Contract Packet in CNIPs when notified by the California Department of Education, typically in June of each year.
12. Participant District agrees to verify Value Pass Through (VPT) for all processed USDA Foods purchased and monitor entitlement balance ensuring that processed product is reported correctly by distributors or processors. Discrepancies shall be addressed promptly with USDA Foods distributor and/or processor.
13. In the event of a change in Lead District, this Agreement shall convey to the new Lead District.
14. Termination of the Assignment of USDA Foods shall be made in writing to the Lead District no later than December 10 to take effect the following June 30.
15. Provide current contact information for three (3) individuals at your district/agency:

Nutrition Services Director	
Name	Shasta Ford
Title	Program Admin
Telephone	530-656-2407
Email	shastaf@sutter.k12.ca.us

Accounts Payable Contact	
Name	Stacey Schwall
Title	Fiscal Admin
Telephone	530-656-2407
Email	staceys@sutter.k12.ca.us

Additional Contact for USDA Foods management	
Name	Maggie Irby
Title	Superintendent/Principal
Telephone	530-656-2407
Email	maggiei@sutter.k12.ca.us

16. Each individual executing this Annual Renewal of Services on behalf of Participant District represents, for the benefit of Lead District, that he or she is duly authorized to execute and deliver this Annual Renewal of Services on behalf of Participant District.

17. Lead District and Participant District acknowledge that this Annual Renewal of Services is subject to approval by the Participant District’s Board and this Annual Renewal of Services shall not be effective until after the Participant District’s Board approves this Annual Renewal of Services.

By signing this, I certify that I am an authorized representative of the Participant District and agree to adhere to the terms specified herein.

My execution of this Annual Renewal of Services was approved by the Participant District’s Board of Education at a duly called and noticed Regular Board Meeting on .

Participant District	MARCUM ILLINOIS USD
Signature	
Print Name	Maggie Irby
Title	Superintendent/Principal
Date	

Signature	
Super Co-op Representative Name (Printed)	
Date	