



**SPRECKELS UNION SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING
THURSDAY, SEPTEMBER 12, 2024**

OPEN SESSION: 6:30 p.m., District Office, Board Room

CLOSED SESSION: 6:35 p.m., District Office, Conference Room

OPEN SESSION: 7:00 p.m., District Office, Board Room

AGENDA

Public Participation

Members of the public are welcome to participate in the meetings of the Board. If a member of the public desires to address the Board, that individual needs to complete a speaker request form and indicate if the specific agenda item that they wish to address, or if the item is for general public comment on any item within the subject matter jurisdiction of the Board. Comments on all topics, both those on the agenda and those not on the agenda, will be made at the beginning of the meeting during the time designated for "Individuals desiring to address the Board." General public comments will generally be heard first, followed by comment on specific agenda items. The Board President may limit the time of presentation to three minutes per speaker, per subject, and a maximum of twenty minutes for each subject matter. No action may be taken by the Board on matters not on the agenda unless Government Code 54954 is evoked by the Trustees.

Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating, or documentation in accessible formats, should contact the Superintendent at least two days before the meeting date

1. Opening Business

1.1 Call Public Session to Order

1.2 Roll Call

- Chris Hasegawa, President
- Stephanie McMurtrie Adams, Vice President
- Peter Odello, Clerk
- Frank Devine, Member
- Steve McDougall, Member

1.3 Disclosure of item(s) to be discussed in closed session

1. Conference with labor negotiators: Provide direction to district negotiators regarding negotiations with:
 - a. California School Employees Association
 - b. Spreckels Teachers Association
 - c. Unrepresented employees
(Management/supervisory/confidential)unit
2. Public Employee discipline/dismissal/release/complaint
3. Liability Claims and Potential Litigations

1.4 Public Comment on Closed Session Items

MOTION TO ADJOURN TO CLOSED SESSION

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

2. Closed Session, 6:35 p.m. - 6:55 p.m.

The Board of Trustees will meet to consider matters appropriate for closed session in accordance with Government Code Sections 3549.1, 54956.7 through 54957.7 and Education Code Section 35146.

Note: In the event that all closed session items listed have not been discussed in the time allotted, the closed session will reconvene at the end of open session

MOTION TO RECONVENE TO OPEN SESSION

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

3. Reconvening to Open Session

3.1 Pledge of Allegiance

3.2 Adoption of Agenda

MOTION TO APPROVE THE AGENDA

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

3.3 Announcement of action(s) taken in closed session (if any)

3.4 Recognition

- Kristina Jones - Teacher in Charge BVMS
- Alisha Ball - Teacher in Charge SES

3.5 Individuals desiring to address the Board (items not on the agenda)

3.6 Individuals desiring to address the Board (specific agenda items)

3.7 Bargaining unit presentations (five minutes for each):

1. Spreckels Teachers Association
2. California School Employees Association

3.8 Board member comments

3.9 Oral and written communications

3.10 Reports

1. Superintendent
2. Buena Vista Middle School principal
3. Spreckels Elementary School principal
4. SUEF, PTO, BVBC representatives

4. Business

Information

4.1 Program Updates

1. Facilities
2. Food Service
3. Transportation

4. Technology

4.2 [August 2024 Fund Balance Report.pdf](#) 9 - 24

4.3 [2024-25 Class Configuration Update 9.4.2024.pdf](#) 25 - 26

4.4 [MONTEREY COUNTY TREASURER - Quarterly Investment Report as of June 30, 2024.pdf](#) 27 - 45

Action

4.5 [2023-24 Unaudited Actuals and presentation of balances in excess of minimum reserve requirements.pdf](#) 46 - 174

MOTION TO _____ 2023-24 UNAUDITED ACTUALS INCLUDING PRESENTATION OF BALANCES IN EXCESS OF MINIMUM RESERVE REQUIREMENTS

BY: _____ SECONDED BY: _____
AYES ____ NOES: _____ ABSENT: _____

4.6 [Resolution #24-25 7 GANN LIMIT.pdf](#) 175 - 179

MOTION TO _____ BY ROLL CALL VOTE RESOLUTION #24-25/7 GANN LIMIT

BY: _____ SECONDED BY: _____
___ FRANK DEVINE
___ CHRIS HASEGAWA
___ STEVEN MCDOUGALL
___ PETER ODELLO
___ STEPHANIE MCMURTRIE ADAMS

4.7 [Resolution #24-25 8 Cafeteria Fund Transfer.pdf](#) 180 - 183

MOTION TO _____ BY ROLL CALL VOTE RESOLUTION #24-25/8 CAFETERIA FUND TRANSFER

BY: _____ SECONDED BY: _____
___ FRANK DEVINE
___ CHRIS HASEGAWA
___ STEVEN MCDOUGALL
___ PETER ODELLO
___ STEPHANIE MCMURTRIE ADAMS

5. Curriculum/Instruction

Information

- 5.1 Bullying Prevention Update

Action

- 5.2 [Chartwell School - Teacher Training Institute - SUSd Ed Consult Service Agreement.pdf](#)  184 - 187

MOTION TO _____ CHARTWELL SCHOOL - TEACHER TRAINING INSTITUTE - SUSd ED CONSULT SERVICE AGREEMENT

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

6. Personnel

Information

- NONE

Action

- 6.1 [School Site Teacher in Charge - Job Description- Second Read.pdf](#)  188 - 190

MOTION TO _____ SCHOOL SITE TEACHER IN CHARGE - JOB DESCRIPTION SECOND READ

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

- 6.2 [2024-25 School Site Teacher-in-Charge Salary Schedule - REVISED.pdf](#)  191

MOTION TO _____ 2024-25 SCHOOL SITE TEACHER-IN-CHARGE SALARY SCHEDULE - REVISED

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

6.3 [2024-25 Provisional Internship Permit application; Adrienne Kemp.pdf](#) 

192

MOTION TO _____ 2024-25 PROVISIONAL INTERNSHIP APPLICATION; ADRIENNE KEMP

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

7. Administration

Information

7.1 Committees Update

Action

7.2 First Read - June 2024 policies per guidesheet

193 - 199

- [SUSD Guidesheet June 2024.pdf](#) 

MOTION TO _____ FIRST READ - JUNE 2024 POLICIES PER GUIDESHEET

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

7.3 Determination of Process for Appointment In-Lieu of Election

200 - 201

- [Procedures and Checklist for Making Appointment in-Lieu of Election.pdf](#) 

MOTION TO _____ DETERMINATION OF PROCESS FOR APPOINTMENT IN-LIEU OF ELECTION

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

8. Consent Items

All items under the consent agenda may be discussed and considered separately or may be entered under one motion and action or individually at the Board's prerogative

Approval of board meeting minutes

- 8.1 August 1, 2024 regular meeting 202 - 211
 - [BOARD MINUTES.pdf](#)

Business

- 8.2 Warrants Listing 212 - 216
 - [August 2024 Board Report of Checks.pdf](#)

- 8.3 Contracts 217 - 227
 - [VNA Spreckels USD Agreement 8.1.2024.pdf](#)
 - [SUSD - J&S Refrigeration, Inc. - Quote for replacement freezer SES.pdf](#)

- 8.4 [August 2024 Donation Listing.pdf](#) 228

- 8.5 [August 2024 Purge Inventory.pdf](#) 229

- 8.6 Personnel 230 - 232
 - Public Resignation/Retirement/Termination

Name	Assignment	Effective Date
GONZALEZ, BETH	BV-SPED IA	8/1/2024
GREWELL, BARBARA	SS-SPED IA	8/15/2024
BRODEHL, ANDREW	FACILITIES DIR	9/13/2024

- Public Employment

Name	Assignment	Effective Date
None		

[GONZALEZ BETH RESIGNATION.pdf](#)

[GREWELL BARBARA RESIGNATION.pdf](#)

[BRODEHL ANDREW RESIGNATION.pdf](#)

MOTION TO APPROVE CONSENT ITEMS

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

9. Future Agenda Items

October 3rd board meeting, District Office @7:00pm

- Subsequent Master Agenda Calendar
- 2024-25 Class Configurations
- Elementary School Transitional Kindergarten Classroom Teacher job description
- 2024-25 Parent Groups Calendar of Events
- Appointment in Lieu of Election - Interview of Applicants

10. Adjournment

MOTION TO ADJOURN

BY: _____ SECONDED BY: _____

AYES ____ NOES: _____ ABSENT: _____

Posted 9/9/2024

Fund 01 - General Fund		Fiscal Year 2025 through 08/31/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	9,899,606.00	1,582,607.02		8,316,998.98	84%
Federal Revenue	(8100-8299)	228,307.00	.00		228,307.00	100%
Other State Revenue	(8300-8599)	1,247,943.00	132,172.00		1,115,771.00	89%
Other Local Revenue	(8600-8799)	1,295,818.00	53,627.78		1,242,190.22	96%
Total Revenues		12,671,674.00	1,768,406.80		10,903,267.20	86%
EXPENDITURES						
Certificated Salaries	(1000-1999)	4,661,017.00	411,672.43	.00	4,249,344.57	91%
Classified Salaries	(2000-2999)	1,900,904.00	223,875.92	.00	1,677,028.08	88%
Employee Benefits	(3000-3999)	3,239,826.00	262,903.34	.00	2,976,922.66	92%
Books and Supplies	(4000-4999)	458,095.00	163,511.44	40,743.31	253,840.25	55%
Services & Operating Expenses	(5000-5999)	1,526,544.00	379,772.91	343,561.50	803,209.59	53%
Capital Outlay	(6000-6999)	.00	15,371.48	.00	(15,371.48)	0%
Other Outgo	(7100-7299, 7400-7499)	713,209.00	10,096.00	.00	703,113.00	99%
Total Expenditures		12,499,595.00	1,467,203.52	384,304.81	10,648,086.67	85%
Operating Surplus/(Deficit)		172,079.00	301,203.28	(83,101.53)		
OTHER FINANCING SOURCES/USES						
Interfund Transfers Out	(7600-7629)	173,568.00	.00	.00	173,568.00	100%
Total Other Financing Sources/Uses		(173,568.00)	.00	.00	(173,568.00)	100%
Net Surplus/(Deficit)		(1,489.00)	301,203.28	(83,101.53)		
Beginning Fund Balance		6,505,195.00	.00	.00		
Net Ending Fund Balance		6,503,706.00	301,203.28	(83,101.53)		
<i>*** calculated ***</i>						

Fund 08 - Student Activity Revenue Fund		Fiscal Year 2025 through 08/31/2024			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	7,592.00	.00	.00		
Net Ending Fund Balance	7,592.00	.00	.00		
<i>*** calculated ***</i>					

Fund 13 - Cafeteria Fund		Fiscal Year 2025 through 08/31/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Classified Salaries	(2000-2999)	86,941.00	6,641.59	.00	80,299.41	92%
Employee Benefits	(3000-3999)	58,477.00	4,507.37	.00	53,969.63	92%
Books and Supplies	(4000-4999)	16,450.00	167.34	4,689.87	11,592.79	70%
Services & Operating Expenses	(5000-5999)	11,700.00	2,883.70	.00	8,816.30	75%
Total Expenditures		173,568.00	14,200.00	4,689.87	154,678.13	89%
Operating Surplus/(Deficit)		(173,568.00)	(14,200.00)	(18,889.87)		
OTHER FINANCING SOURCES/USES						
Interfund Transfers In	(8900-8929)	173,568.00	.00		173,568.00	100%
Total Other Financing Sources/Uses		173,568.00	.00		173,568.00	100%
Net Surplus/(Deficit)		.00	(14,200.00)	(18,889.87)		
Net Ending Fund Balance		.00	(14,200.00)	(18,889.87)		
		<i>*** calculated ***</i>				

Fund 14 - Deferred Maintenance Fund		Fiscal Year 2025 through 08/31/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	100.00	.00		100.00	100%
Total Revenues		100.00	.00		100.00	100%
Operating Surplus/(Deficit)		100.00	.00	.00		
Beginning Fund Balance		8,782.00	.00	.00		
Net Ending Fund Balance		8,882.00	.00	.00		
<i>*** calculated ***</i>						

Fund 21 - Building Fund		Fiscal Year 2025 through 08/31/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Books and Supplies	(4000-4999)	.00	20,060.74	18,961.55	(39,022.29)	0%
Services & Operating Expenses	(5000-5999)	.00	2,102.70	3,847.30	(5,950.00)	0%
Total Expenditures		.00	22,163.44	22,808.85	(44,972.29)	0%
Operating Surplus/(Deficit)		.00	(22,163.44)	(44,972.29)		
Net Surplus/(Deficit)		.00	(22,163.44)	(44,972.29)		
Net Ending Fund Balance		.00	(22,163.44)	(44,972.29)		
<i>*** calculated ***</i>						

Fund 25 - Developer Fees		Fiscal Year 2025 through 08/31/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	9,000.00	.00		9,000.00	100%
Total Revenues		9,000.00	.00		9,000.00	100%
EXPENDITURES						
Services & Operating Expenses	(5000-5999)	25,000.00	.00	.00	25,000.00	100%
Total Expenditures		25,000.00	.00	.00	25,000.00	100%
Operating Surplus/(Deficit)		(16,000.00)	.00	.00		
Beginning Fund Balance		315,949.00	.00	.00		
Net Ending Fund Balance		299,949.00	.00	.00		
<i>*** calculated ***</i>						

Fund 35 - School Facility Program (Regul		Fiscal Year 2025 through 08/31/2024			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	329.00	.00	.00		
Net Ending Fund Balance	329.00	.00	.00		
<i>*** calculated ***</i>					

Fund 40 - Special Reserve - Capital Outl		Fiscal Year 2025 through 08/31/2024			
	Budget	Actual	Encumbrance	Balance	Avail
Beginning Fund Balance	1,609,436.00	.00	.00		
Net Ending Fund Balance	1,609,436.00	.00	.00		
<i>*** calculated ***</i>					

01 - General Fund

Fiscal Year 2024/25 Through September

Object	Description	Budgeted	Revenue	Ending Balance
Revenue Detail				
LCFF Revenue Sources				
8011	Revenue Limit State Aid - Curr	4,020,139.00	1,589,356.00	2,430,783.00
8012	EPA Entitlement	2,485,808.00		2,485,808.00
8021	Home Owners Exemption	9,000.00		9,000.00
8041	Secured Tax Rolls	2,967,863.00		2,967,863.00
8042	Unsecured Roll Taxes	151,676.00		151,676.00
8043	Prior Years' Taxes	21,455.00	3,891.09-	25,346.09
8044	Supplemental Taxes	71,841.00		71,841.00
8045	Education Revenue Augmentation	171,776.00		171,776.00
8047	Community Redevelopment Funds	48.00		48.00
8048	Penalties and Interest from De		2,857.89-	2,857.89
Total LCFF Revenue Sources		9,899,606.00	1,582,607.02	8,316,998.98
Federal Revenue				
8181	Special Education - Entitlemen	144,877.00		144,877.00
8182	Sp Ed Discretionary Grant	12,574.00		12,574.00
8290	All Other Federal Revenues	70,856.00		70,856.00
Total Federal Revenue		228,307.00	.00	228,307.00
Other State Revenues				
8550	Mandated Cost Reimbursements	32,503.00		32,503.00
8560	State Lottery Revenue	213,967.00		213,967.00
8590	All Other State Revenues	1,001,473.00	132,172.00	869,301.00
Total Other State Revenues		1,247,943.00	132,172.00	1,115,771.00
Other Local Revenue				
8660	Interest	121,000.00		121,000.00
8662	Gains or Losses on Investments	144,204.00		144,204.00
8675	Transportation Fees from Indiv	54,000.00	15,300.00	38,700.00
8689	All Other Fees and Contracts	46,732.00		46,732.00
8699	All Other Local Revenues	234,219.00	2,845.25	231,373.75
8792	Transfers of Apportionments Fr	695,663.00	35,482.53	660,180.47
Total Other Local Revenue		1,295,818.00	53,627.78	1,242,190.22
Total Revenues		12,671,674.00	1,768,406.80	10,903,267.20

Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail					

Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 72, Starting Period = 1, Ending Period = 0, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

01 - General Fund		Fiscal Year 2024/25 Through September			
Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)					
Certificated Salaries					
1100	Teachers` Salaries	3,817,706.00	2,896,063.30	297,958.99	623,683.71
1200	Certificated Pupil Support Sal	163,382.00	148,709.20	14,670.92	1.88
1300	Certificated Supervisors' and	556,783.00	394,258.90	78,851.68	83,672.42
1900	Other Certificated Salaries	123,146.00	102,954.20	20,190.84	.96
Total Certificated Salaries		4,661,017.00	3,541,985.60	411,672.43	707,358.97
Classified Salaries					
2100	Instructional Aides' Salaries	318,287.00	191,405.10	20,519.04	106,362.86
2200	Classified Support Salaries	571,262.00	435,253.00	71,259.74	64,749.26
2300	Classified Supervisors' and Ad	467,584.00	381,712.26	75,869.18	10,002.56
2400	Clerical & Office Salaries	227,924.00	155,875.30	20,092.87	51,955.83
2900	Other Classified Salaries	315,847.00	243,908.48	36,135.09	35,803.43
Total Classified Salaries		1,900,904.00	1,408,154.14	223,875.92	268,873.94
Employee Benefits					
3101	State Teachers` Retirement Sys	1,323,693.00	645,991.90	75,895.79	601,805.31
3201	Public Employees` Retirement S	30,232.00	40,366.70	4,036.67	14,171.37-
3202	Public Employees` Retirement S	490,188.00	365,355.61	58,713.08	66,119.31
3301	Social Security/Medicare/Alter	78,942.00	58,292.66	6,725.58	13,923.76
3302	Social Security/Medicare/Alter	135,467.00	99,927.58	16,029.22	19,510.20
3401	Health & Welfare Benefits, cer	681,571.00	499,453.41	53,044.98	129,072.61
3402	Health & Welfare Benefits, cla	393,465.00	238,357.05	34,855.77	120,252.18
3501	State Unemployment Insurance,	2,486.00	1,770.00	205.85	510.15
3502	State Unemployment Insurance,	1,008.00	703.41	111.97	192.62
3601	Worker`s Compensation Insuranc	61,523.00	44,873.83	5,215.53	11,433.64
3602	Worker`s Compensation Insuranc	25,088.00	17,840.11	2,836.32	4,411.57
3701	Retiree Benefits, certificated			1,125.50	1,125.50-
3901	Other Benefits, certificated	16,163.00	20,535.40	4,107.08	8,479.48-
Total Employee Benefits		3,239,826.00	2,033,467.66	262,903.34	943,455.00
Books and Supplies					
4300	Materials and Supplies	389,597.00	24,636.99	154,091.59	210,868.42
4310	Materials and Supplies - Gasol	26,000.00	15,241.50	697.34	10,061.16
4350	Materials and Supplies-Invento	41,998.00		4,008.30	37,989.70
4353	Other Software	500.00			500.00
4400	Noncapitalized Equipment			6,840.95	6,840.95-
Total Books and Supplies		458,095.00	39,878.49	165,638.18	252,578.33

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Selection Grouped by Account Type - Sorted by Org, Fund, Object, Filtered by (Org = 72, Starting Period = 1, Ending Period = 0, Zero Amounts? = N, Use SACS? = N, Restricted? = Y)

01 - General Fund **Fiscal Year 2024/25 Through September**

Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail (continued)					
Services and Other Operating Expenditures					
5200	Travel and Conferences	16,650.00		2,068.94	14,581.06
5300	Dues and Memberships	18,000.00	1,000.00	13,515.32	3,484.68
5450	Other Insurance	120,000.00		97,742.00	22,258.00
5510	Gas	26,000.00	26,690.90	309.10	1,000.00-
5520	Electricity	145,510.00	44,722.58	15,277.42	85,510.00
5530	Water	46,000.00	32,852.63	3,935.11	9,212.26
5540	Sewer	12,550.00			12,550.00
5550	Garbage	42,500.00	43,500.38	3,954.58	4,954.96-
5570	Pest Control	8,700.00	4,480.00	680.00	3,540.00
5600	Rentals, Leases and Repairs	15,168.00		23.22	15,144.78
5610	Maintenance Agreements	11,140.00			11,140.00
5630	Leases and Rentals	23,310.00	1,151.08	449.96	21,708.96
5800	Professional/Consulting Servic	953,766.00	205,734.16	229,045.17	518,986.67
5810	Prof. Services & Operating Exp	20,000.00			20,000.00
5820	Prof. Services & Operating Exp	50,000.00	15,457.64	9,542.36	25,000.00
5890	Prof. Services & Operating Exp	1,100.00	600.00	35.00	465.00
5910	Communications - Telephone	9,900.00	10,196.02	2,604.07	2,900.09-
5930	Communications - Postage	3,250.00		1,500.00	1,750.00
5940	Communications - Cellular Phon	3,000.00	13,374.53	1,632.43	12,006.96-
Total Services and Other Operating Expenditures		1,526,544.00	399,759.92	382,314.68	744,469.40
Capital Outlay					
6400	Equipment - Over \$5000 per uni			15,371.48	15,371.48-
Total Capital Outlay		.00	.00	15,371.48	15,371.48-
Tuition					
7142	Other Tuition, Excess Costs, a	522,031.00		10,096.00	511,935.00
Total Tuition		522,031.00	.00	10,096.00	511,935.00
Debt Service					
7438	Debt Service Interest	191,178.00			191,178.00
Total Debt Service		191,178.00	.00	.00	191,178.00
Total Expenditures		12,499,595.00	7,423,245.81	1,471,872.03	3,604,477.16

Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Other Financing Uses					

01 - General Fund		Fiscal Year 2024/25 Through September			
Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Other Financing Uses (continued)					
Interfund Transfers Out					
7616	From General Fund to Cafeteria	173,568.00-			173,568.00-
	Total Interfund Transfers Out	173,568.00-	.00	.00	173,568.00-
	Total Other Financing Uses	173,568.00-	.00	.00	173,568.00-
Excess Revenues (Expenditures)				296,534.77	

13 - Cafeteria Fund		Fiscal Year 2024/25 Through September			
Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail					
Classified Salaries					
2200	Classified Support Salaries	86,941.00	66,956.22	6,641.59	13,343.19
	Total Classified Salaries	86,941.00	66,956.22	6,641.59	13,343.19
Employee Benefits					
3202	Public Employees` Retirement S	19,773.00	14,704.58	1,457.95	3,610.47
3302	Social Security/Medicare/Alter	5,978.00	4,698.22	465.78	814.00
3402	Health & Welfare Benefits, cla	31,577.00	25,001.00	2,496.18	4,079.82
3502	State Unemployment Insurance,	45.00	33.41	3.32	8.27
3602	Worker`s Compensation Insuranc	1,104.00	848.23	84.14	171.63
	Total Employee Benefits	58,477.00	45,285.44	4,507.37	8,684.19
Books and Supplies					
4300	Materials and Supplies	9,250.00	871.54	385.67	7,992.79
4310	Materials and Supplies - Gasol	3,700.00	3,600.00		100.00
4350	Materials and Supplies-Invento	3,500.00			3,500.00
	Total Books and Supplies	16,450.00	4,471.54	385.67	11,592.79
Services and Other Operating Expenditures					
5600	Rentals, Leases and Repairs	2,000.00			2,000.00
5800	Professional/Consulting Servic	9,700.00		2,404.00	7,296.00
5820	Prof. Services & Operating Exp			479.70	479.70-
	Total Services and Other Operating Expenditures	11,700.00	.00	2,883.70	8,816.30
	Total Expenditures	173,568.00	116,713.20	14,418.33	42,436.47
Other Financing Sources					
Other Financing Sources					
8916	To Cafeteria Fund, From Genera	173,568.00			173,568.00
	Total Other Financing Sources	173,568.00	.00	.00	173,568.00
	Total Other Financing Sources	173,568.00	.00	.00	173,568.00
Excess Revenues (Expenditures)				(14,418.33)	

14 - Deferred Maintenance Fund

Fiscal Year 2024/25 Through September

Object	Description	Budgeted	Revenue	Ending Balance
Revenue Detail				
Other Local Revenue				
8660	Interest	100.00		100.00
	Total Other Local Revenue	<u>100.00</u>	<u>.00</u>	<u>100.00</u>
	Total Revenues	<u>100.00</u>	<u>.00</u>	<u>100.00</u>
Excess Revenues (Expenditures)			.00	

21 - Building Fund		Fiscal Year 2024/25 Through September			
Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail					
Books and Supplies					
4300	Materials and Supplies		3,963.48	11,863.69	15,827.17-
4400	Noncapitalized Equipment		14,998.07	8,197.05	23,195.12-
	Total Books and Supplies	.00	18,961.55	20,060.74	39,022.29-
Services and Other Operating Expenditures					
5800	Professional/Consulting Serv		3,847.30	2,102.70	5,950.00-
	Total Services and Other Operating Expenditures	.00	3,847.30	2,102.70	5,950.00-
	Total Expenditures	.00	22,808.85	22,163.44	44,972.29-
Excess Revenues (Expenditures)				(22,163.44)	

25 - Developer Fees

Fiscal Year 2024/25 Through September

Object	Description	Budgeted	Revenue	Ending Balance
Revenue Detail				
Other Local Revenue				
8660	Interest	4,000.00		4,000.00
8681	Mitigation/Developer Fees	5,000.00		5,000.00
	Total Other Local Revenue	9,000.00	.00	9,000.00
	Total Revenues	9,000.00	.00	9,000.00

Object	Description	Budgeted	Encumbrance	Actual	Ending Balance
Expenditure Detail					
Services and Other Operating Expenditures					
5800	Professional/Consulting Servic	25,000.00			25,000.00
	Total Services and Other Operating Expenditures	25,000.00	.00	.00	25,000.00
	Total Expenditures	25,000.00	.00	.00	25,000.00
Excess Revenues (Expenditures)				.00	

Class Configurations for 2024-2025

M1	a	b	c	d	e	f	g	h	i	j	k	l	M2		
													Wednesday Sept 4, 2024		
1	Spreckels School	TK	Kinder	1st	2nd	3rd	4th	5th	SDC	H I	TOTAL		Released	Pending	
2	Projection	40	62	72	85	86	88	89	6	7	535		Inter-D	Inter-D	
3													New	New	Total
4	Transition Kinder														
5	Long	20											0	0	0
5	Price	20											0	0	0
6			40												
7	16 ID Accepted														
8	Kinder														
9	Filice		21										0	0	0
10	Hemenway		21										0	0	0
11	Kemp		20										0	0	0
12			62	(31 Tk from prev year/31 New)											
13	7 ID Accepted														
14	First														
15	Madrid			23									0	0	0
16	Myers			25									0	0	0
17	Towne			24									0	0	0
18			72												
19	1 ID Accepted														
20	Second														
21	Bunch/Hurley				29								0	0	0
22	O'Connell				28								0	0	0
23	Vultaggio				28								0	0	0
24			85												
25	0 ID Accepted														
26	Third														
27	Dickison					29							0	0	0
28	Scaroni					29							0	0	0
29	Yatsky					28							0	0	0
30			86												
31	0 ID Accepted														
32	Fourth														
33	Nasirov						29						0	0	0
34	Sigala						31						0	0	0
35	Wilcox						28						0	0	0
36			88												
37	1 ID Accepted														
38	Fifth														
39	Ehuan							29					0	0	0
40	Greenlee							29					0	0	0
41	Martinez							31					0	0	0
42			89	0 ID Accepted											
43															
44	SDC		2	2	1	1							6		
45	H. I.						4	3					7		
46			13 TOTAL Grade									522	Total		
47			w/Spec Ed									13	Release	Pending	
48			TOTAL w/Spec Ed									535	d ID	ID	Total
49												0	0	0	
50															

51 BVMS 6th 7th 8th SDC HI TOTAL
 52 90 117 116 0 7 330

53 Released Pending
 54 New New

54 Sixth

55 Costa			23								
56 Dodd			21								
57 Morgan			23								
58 Whitcher			23								

55 0 0 0

59 90 5 ID Accepted

60 Seventh

61 Bernasconi			29								
62 Pena			28								
63 Stroud			32								
64 Villalobos			28								

61 0 0 0

65 117 14 ID Accepted

66 Eighth

67 Martignoni			28								
68 Martin			30								
69 Sawaya			29								
70 Szazy			29								

67 0 0 0

71 116 1 ID Accepted

72 SDC						0					
73 HI		3	2	2		7					

74 Total

74 7 TOTAL GE 323

75 Released Pending Total

75 w/Spec Ed 7

76 0 0 0

76 TOTAL w/Spec Ed 330

77 Total District Enrollment (Includes SDC & HI) 865

78 0 0 0

82 Released Pending
 83 Inter-D Inter-D
 84 New New

86 February 6, 2024	Totals	SS-479	BV-320	799	16	17	33
87 March 7, 2024	Totals	SS-487	BV-327	814	16	17	33
88 March 28, 2024	Totals	SS-490	BV-330	820	17	19	36
89 April 26, 2024	Totals	SS-498	BV-330	828	24	16	40
90 June 3, 2024	Totals	SS-524	BV-326	850	30	2	32
91 July 25th, 2024	Totals	SS-538	BV-331	869	24	1	25
92 August 8th, 2024	Totals	SS-532	BV-333	865	24	1	25
93 August 16, 2024	Totals	SS-531	BV-328	859	24	1	25
94 September 4th, 2024	Totals	SS-535	BV-330	865	0	0	0

96 ADA 851



Monterey County Board of Supervisors

168 West Alisal Street,
1st Floor
Salinas, CA 93901
831.755.5066
www.co.monterey.ca.us

Board Order

A motion was made by Supervisor Luis A. Alejo, seconded by Supervisor Chris Lopez to:

- a. Receive and accept the Treasurer’s Report of Investments for the quarter ending June 30, 2024.
- b. Receive and Approve the Treasurer’s Investment Policy for FY 2024-2025: and
- c. Renew the Delegation of Investment Authority to the Treasurer-Tax Collector pursuant to California Government Code 53607.

PASSED AND ADOPTED on this 13th day of August 2024, by roll call vote:

AYES: Supervisors Alejo, Church, Lopez, Askew, and Adams
 NOES: None
 ABSENT: None

I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting August 13, 2024.

Dated: August 14, 2024
 File ID: 24-526
 Agenda Item No.: 63

Valerie Ralph, Clerk of the Board of Supervisors
 County of Monterey, State of California

Emmanuel H. Santos, Deputy



County of Monterey

Item No.

Board Report

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Legistar File Number: 24-526

August 13, 2024

Introduced: 7/23/2024

Current Status: Agenda Ready

Version: 1

Matter Type: General Agenda Item

- a. Receive and accept the Treasurer's Report of Investments for the quarter ending June 30, 2024.
- b. Receive and Approve the Treasurer's Investment Policy for FY 2024-2025: and
- c. Renew the Delegation of Investment Authority to the Treasurer-Tax Collector pursuant to California Government Code 53607.

RECOMMENDATION:

It is recommended that the Board of Supervisors:

- a. Receive and accept the Treasurer's Report of Investments for the quarter ending June 30, 2024.
- b. Receive and Approve the Treasurer's Investment Policy for FY 2024-2025: and
- c. Renew the Delegation of Investment Authority to the Treasurer-Tax Collector pursuant to California Government Code 53607.

SUMMARY:

Government Code Section 53646 (b) (1) states the Treasurer may submit a quarterly report of investments. The attached exhibits provide a narrative portfolio review of economic and market conditions that support the investment activity during the April - June period, the investment portfolio position by investment type, and the investment portfolio by maturity range.

The Treasurer also reviews the County of Monterey Investment Policy and has recommended updates for Board approval. These updates are to Appendix A due to changes in California Government Code Section 53601 resulting from the passage of Senate Bill 882, effective January 1, 2024. Other updates include adding language to Section 2.0 Scope: to state that the County's 115 Pension Trust is governed by a separate policy and updating reference to the County's Annual Comprehensive Financial Report. Section 11.0 and 12.0 includes changes to provide additional clarification for those unique situations. Furthermore, the annual Board delegation of investment authority to the Treasurer-Tax Collector is prescribed by Government Code Sections 53607 and 53646.

DISCUSSION:

The U.S. economy was characterized by several key trends. Economic growth moderated after two quarters of exceptional strength. Recent inflation data shows a return towards the Federal Reserve's 2% target. The labor market remains robust despite a modest increase in unemployment. Consumer spending is resilient supported by wage growth that is outpacing inflation.

The Federal Reserve has delayed interest rate decreases, revising expectation from three rate cuts in 2024 to just one by year end due to insufficient progress in combating inflation. Despite this, the market still anticipates one or two rate cuts in 2024. Federal Reserve officials feel the risk of their

“dual mandate” of maintaining stable inflation and achieving maximum employment are becoming more balanced.

On June 30, 2024, the County of Monterey investment portfolio contained an amortized book value of \$3,357,906,886 spread among 310 separate securities and funds. The par value of those funds was \$3,397,732,035 with a market value of \$3,336,530,534 or 99% of amortized book value. The portfolio’s net-earned income yield for the period was 4.13%. The portfolio produced an estimated quarterly income of \$34,986,456 that will be distributed proportionally to all agencies participating in the investment pool. The investment portfolio had a weighted average maturity of 408 days. The County Treasury continues to utilize shorter term debt to provide portfolio liquidity and enhanced investment opportunities in the current market environment.

The investment portfolio follows all applicable provisions of state law and the adopted Investment Policy and contains sufficient liquidity to meet all projected outflows over the next six months. Market value pricings were obtained through resources such as Bloomberg LLP, US Bank, and live-bid pricing of corporate securities.

OTHER AGENCY INVOLVEMENT:

A copy of this report will be distributed to all agencies participating in the investment pool. The Treasury Quarterly Reports are also posted on the County Treasurer’s website. A monthly report of investment transactions is provided to the Board of Supervisors as required by Government Code 53607.

FINANCING:

The investment portfolio contains sufficient liquidity to meet all projected expenditures over the next six months. Investment earnings in the General Fund have exceeded the FY 2023-24 budgeted total.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

This recommendation supports the Administration initiative by providing transparency and accountability in the management of County funds in the Treasurer’s investment portfolio.

- Economic Development
- Administration
- Health & Human Services
- Infrastructure
- Public Safety

DocuSigned by:

364A3F59E6194B21
Prepared by: Lupe Reyes, Chief Deputy Treasurer-Tax Collector, x5415

DocuSigned by:

80E7E0507F1B4DFE
Reviewed by: Jake Stroud, Assistant Treasurer-Tax Collector, x5828

DocuSigned by:

16066371D9D0492
Approved by: Mary A. Zeeb, Treasurer-Tax Collector, x5015

Legistar File Number: 24-526

Attachments:

Exhibit A - Investment Portfolio Review 06.30.24

Exhibit B - Portfolio Management Report 06.30.24

Exhibit C - Aging Summary 07.01.24

Exhibit D - Investment Policy 2023-2024 Red Line

Exhibit E - Investment Policy 2024-2025 Proposed

cc:

Auditor-Controller - Internal Audit Section

All depositors

County Administrative Office

County Counsel

Exhibit A

Investment Portfolio Review

Quarter Ending June 30, 2024

OVERVIEW

April 1, 2024 – June 30, 2024

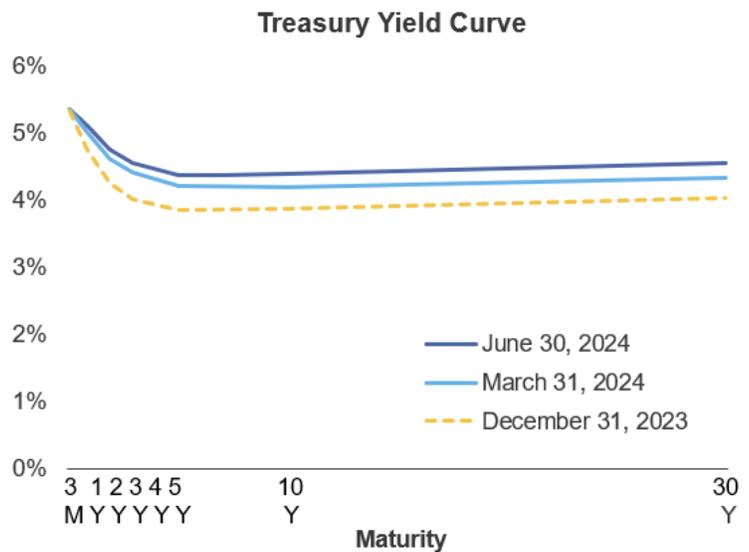
The U.S. economy was characterized by several key trends. Economic growth moderated after two quarters of exceptional strength. Recent inflation data shows a return towards the Federal Reserve’s 2% target. The labor market remains robust despite a modest increase in unemployment. Consumer spending is resilient supported by wage growth that is outpacing inflation.

The Federal Reserve has delayed interest rate decreases, revising expectation from three rate cuts in 2024 to just one by year end due to insufficient progress in combating inflation. Despite this, the market still anticipates one or two rate cuts in 2024. Federal Reserve officials feel the risk of their “dual mandate” of maintaining stable inflation and achieving maximum employment are becoming more balanced.

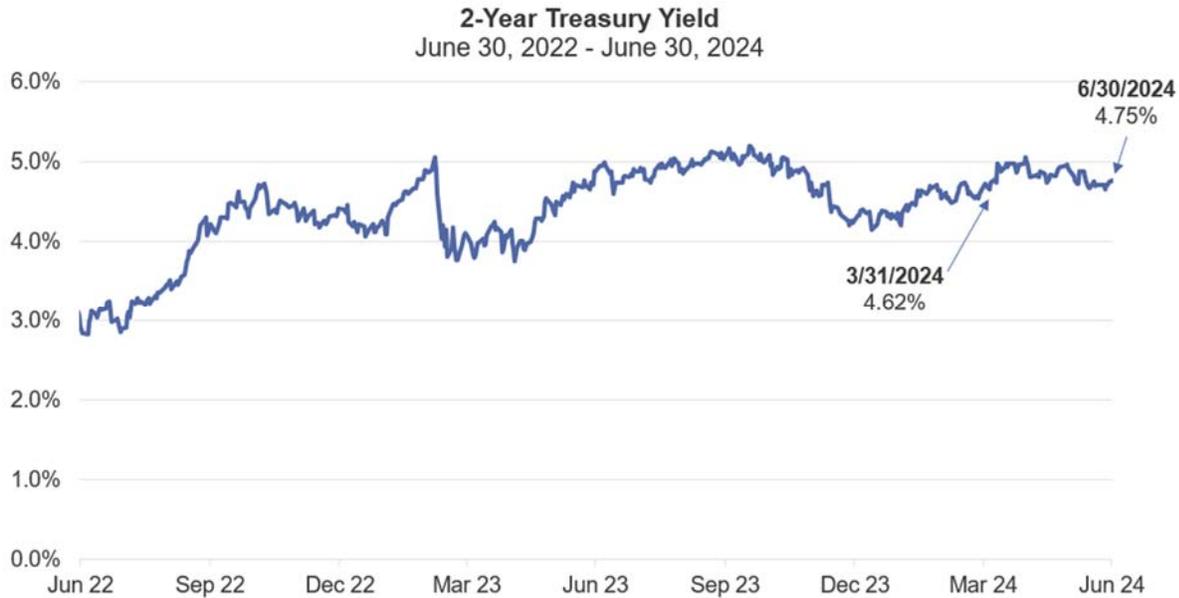
U.S. TREASURY YIELD CURVE

- U.S. Treasury yields rose modestly during the quarter. The yield curve has now been inverted for 24 months, the longest period in history.

	6/30/24	3/31/24	Change
3-month	5.35%	5.36%	-0.01%
1-year	5.11%	5.02%	+0.09%
2-year	4.75%	4.62%	+0.13%
3-year	4.55%	4.41%	+0.14%
5-year	4.38%	4.21%	+0.17%
10-year	4.40%	4.20%	+0.20%
30-year	4.56%	4.34%	+0.22%



- The 2-year Treasury increased by 0.13% during the quarter.



PORTFOLIO STRATEGY

The County of Monterey Treasury maintains a well-diversified portfolio across sectors and issuers while maintaining a high credit quality of the portfolio and closely monitoring corporate holdings. Four indicators reflect the key aspects of the investment portfolio:

1. Market Access – During the quarter, investment purchases for the portfolio included Corporate Notes, U.S. Treasury Notes, Commercial Paper, Federal Agency Bonds, and Negotiable CDs. The Treasurer continues to maintain an adequate level of liquid assets to ensure the ability to meet all cash flow needs.
2. Diversification – The County of Monterey Treasurer’s portfolio consists of 310 separate fixed income investments, all of which are authorized by the State of California Government Code 53601 and the Investment Policy.

The portfolio assets are allocated between overnight vehicles and the long-term portfolio as detailed in the table below:

Portfolio Asset Composition								
Corporate Notes	Negotiable CDs	Overnight Liquid Assets	U.S. Treasuries	Federal Agencies	Commercial Paper	Supra-nationals	Municipal Bonds	Asset Backed Securities
20.9%	5%	21%	34.2%	11.8%	6.6%	.5%	<0.1%	<0.1%

- Total may not equal 100% due to rounding

3. Credit Risk – Approximately 78.6% of the investment portfolio is comprised of U.S. Treasuries, Federal Agencies, Negotiable CDs, and other liquid funds. All assets have a better than investment grade rating. U.S. Treasuries are considered the safest of all investments. Most corporate debt (20.9%) is rated in the higher levels of investment grade and all Federal Agency and Municipal holdings are rated AA- or higher. The Supranationals (.5%) are rated AAA. The credit quality of the Treasurer’s portfolio continues to be high.

The portfolio credit composition is detailed in the table below:

Portfolio Credit Composition							
AAA	AAAm	AA	A	A-1 (Short Term)	Aaf/S1+ (CalTRUST)	BBB+ (split rated)	LAIF (not rated)
1%	12%	51%	14%	12%	9%	1%	<1%

• Total may not equal 100% due to rounding

4. Liquidity Risk – Liquidity risk, as measured by the ability of the County Treasury to meet withdrawal demands on invested assets, was actively managed during the April - June quarter. The portfolio’s weighted average maturity was 408 days, and the Treasurer maintained \$701 million (21%) invested in overnight investments and \$1.2 billion (36%) in securities with maturities of one day to one year to provide immediate liquidity to be able to react quickly to unanticipated needs or opportunities in the current market environment.

PORTFOLIO CHARACTERISTICS

	March 31, 2024	June 30, 2024
Total Assets	\$3,260,434,400	\$3,397,732,035
Market Value	\$3,195,541,575	\$3,336,530,534
Days to Maturity	392	408
Yield	3.83%	4.13%
Estimated Earnings	\$29,954,216	\$34,986,456

The Treasury continues to strategically invest matured assets while accounting for potential liquidity needs. Opportunities are actively evaluated to safely add value to the County’s portfolio while maintaining a strong sense of safety and risk management.

Exhibit B

Monterey County
Portfolio Management
Portfolio Details - Investments
June 30, 2024

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Certificates of Deposit - Bank												
Subtotal and Average			18,494,505.49									
Money Market Accts - GC 53601(k)(2)												
SYS12159	12159	DREYFUS AMT FREE TAX EXEMPT MM			9,754,172.93	9,754,172.93	9,754,172.93	3.414			3.414	
Subtotal and Average			9,722,147.08		9,754,172.93	9,754,172.93	9,754,172.93				3.414	
State Pool - GC 16429.1												
SYS11361	11361	LAIF			1,000,930.10	1,000,930.10	1,000,930.10	4.291			4.291	
Subtotal and Average			1,278,908.12		1,000,930.10	1,000,930.10	1,000,930.10				4.291	
CALTRUST/CAMP - GC 53601(p)												
SYS12211	12211	CalTrust Liquidity			283,650,000.00	283,650,000.00	283,650,000.00	5.391			5.391	
SYS12219	12219	CalTrust MERMA			362,369.11	362,369.11	362,369.11	5.392			5.392	
SYS10379	10379	Calif. Asset Mgmt			406,000,000.00	406,000,000.00	406,000,000.00	5.418		AAA	5.418	
Subtotal and Average			715,404,107.39		690,012,369.11	690,012,369.11	690,012,369.11				5.407	
SWEEP ACCOUNT-MORG STNLY												
SYS12041	12041	Morgan Stanley			1.00	1.00	1.00	0.026			0.026	
Subtotal and Average			1.00		1.00	1.00	1.00				0.026	
SWEEP ACCOUNT - CUSTOM												
SYS12138	12138	Morgan Stanley			240,562.32	240,562.32	240,562.32	5.212			5.212	
Subtotal and Average			203,094.52		240,562.32	240,562.32	240,562.32				5.212	
Medium Term Notes - GC 53601(k)												
88579YBH3	12359	MMM COMPANY		02/24/2020	130,000.00	127,154.30	130,134.26	2.000	A3	BBB+	1.825	02/14/2025
00724PAC3	12617	ADOBE INC		07/06/2022	65,000.00	60,624.20	62,967.48	2.150	A1	A+	3.469	02/01/2027
00724PAF6	12795	ADOBE INC		04/04/2024	130,000.00	130,139.10	129,815.66	4.800	A1	A+	4.834	04/04/2029
00724PAE9	12798	ADOBE INC		04/05/2024	10,000,000.00	10,002,200.00	10,001,012.33	4.850	A1	A+	4.846	04/04/2027
053015AE3	12632	AUTOMATIC DATA PROCESSING		11/04/2022	10,000,000.00	9,794,200.00	9,827,494.47	3.375	Aa3	AA-	4.925	09/15/2025
02079KAC1	12738	Alphabet INC		09/08/2023	10,000,000.00	9,418,600.00	9,436,071.14	1.998	Aa2	AA+	4.882	08/15/2026
023135BQ8	12609	Amazon		06/30/2022	5,000,000.00	4,799,050.00	4,886,243.49	0.800	A1	AA	3.413	06/03/2025
023135BX3	12636	Amazon		11/17/2022	5,000,000.00	4,651,600.00	4,701,685.70	1.000	A1	AA	4.494	05/12/2026
023135BX3	12668	Amazon		12/19/2022	10,000,000.00	9,303,200.00	9,416,893.87	1.000	A1	AA	4.402	05/12/2026
0 5BX3	12704	Amazon		06/06/2023	5,950,000.00	5,535,404.00	5,595,178.57	1.000	A1	AA	4.448	05/12/2026
0 5CF1	12778	Amazon		02/15/2024	10,000,000.00	9,589,400.00	9,654,406.85	3.300	A1	AA	4.648	04/13/2027
0 6CM9	12544	American Express Credit		11/23/2021	135,000.00	124,205.40	134,893.93	1.650	A2	BBB+	1.685	11/04/2026

Monterey County
Portfolio Management
Portfolio Details - Investments
June 30, 2024

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Medium Term Notes - GC 53601(k)												
025816CY3	12620	American Express Credit		08/03/2022	70,000.00	68,849.90	69,974.68	3.950	A2	BBB+	3.986	08/01/2025
037833DM9	12568	Apple Inc Corp Notes		02/24/2022	4,130,000.00	4,100,511.80	4,129,233.90	1.800	Aaa	AA+	1.898	09/11/2024
037833DT4	12594	Apple Inc Corp Notes		04/27/2022	5,000,000.00	4,825,200.00	4,925,050.27	1.125	Aaa	AA+	2.958	05/11/2025
037833DT4	12607	Apple Inc Corp Notes		06/30/2022	5,000,000.00	4,825,200.00	4,905,135.79	1.125	Aaa	AA+	3.458	05/11/2025
037833ET3	12693	Apple Inc Corp Notes		05/10/2023	155,000.00	151,780.65	154,769.16	4.000		AA+	4.043	05/10/2028
037833EB2	12695	Apple Inc Corp Notes		05/16/2023	5,000,000.00	4,669,350.00	4,760,063.19	0.700	Aaa	AA+	3.884	02/08/2026
037833CJ7	12764	Apple Inc Corp Notes		12/08/2023	10,000,000.00	9,640,100.00	9,712,434.36	3.350	Aaa	AA+	4.546	02/09/2027
04636NAA1	12526	Astrazeneca Finance LLC		07/23/2021	135,000.00	125,338.05	135,243.42	1.200	A2	A	1.101	05/28/2026
04636NAK9	12786	Astrazeneca Finance LLC		02/27/2024	10,000,000.00	9,942,400.00	9,985,573.22	4.800	A2	A	4.859	02/26/2027
06051GGZ6	12595	Bank of America		04/28/2022	5,000,000.00	4,930,800.00	4,968,619.93	3.366	A1	A-	3.949	01/23/2026
06428CAA2	12720	Bank of America		08/18/2023	250,000.00	251,775.00	250,000.00	5.526	Aa1	A+	5.526	08/18/2026
06406HCX5	12417	Bank of New York Mellon Corp		09/30/2020	5,000,000.00	4,975,800.00	5,024,386.70	3.250	A1	A	0.702	09/11/2024
06406RAN7	12478	Bank of New York Mellon Corp		03/31/2021	4,000,000.00	3,877,280.00	4,015,933.75	1.600	A1	A	1.088	04/24/2025
06406RAN7	12554	Bank of New York Mellon Corp		01/07/2022	5,000,000.00	4,846,600.00	5,009,281.21	1.600	A1	A	1.360	04/24/2025
06406RAN7	12589	Bank of New York Mellon Corp		04/27/2022	5,000,000.00	4,846,600.00	4,936,951.95	1.600	A1	A	3.238	04/24/2025
06406RAN7	12608	Bank of New York Mellon Corp		06/30/2022	5,000,000.00	4,846,600.00	4,912,692.36	1.600	A1	A	3.885	04/24/2025
06406RBJ5	12618	Bank of New York Mellon Corp		07/26/2022	70,000.00	69,213.90	70,000.00	4.414	A1	A	4.414	07/24/2026
09247XAN1	12745	BLACKROCK INC		10/05/2023	10,000,000.00	9,604,300.00	9,459,979.84	3.200	Aa3	AA-	5.414	03/15/2027
09290DAA9	12791	BLACKROCK INC		03/18/2024	300,000.00	298,701.00	299,737.00	4.700	Aa3	AA-	4.721	03/14/2029
05565ECH6	12797	Bank of Montreal Chicago		04/05/2024	10,000,000.00	9,963,100.00	9,952,520.33	4.900	A2	A	5.088	04/02/2027
05565ECC7	12717	BMW US CAPITAL LLC		08/11/2023	10,000,000.00	9,986,100.00	9,998,833.33	5.300	A2	A	5.311	08/11/2025
06051GHW2	12479	Bank of America Corp		03/31/2021	5,000,000.00	4,947,950.00	5,069,057.04	2.456	A1	A-	1.074	10/22/2025
06051GFX2	12562	Bank of America Corp		02/03/2022	90,000.00	87,228.90	92,100.06	3.500	A1	A-	2.137	04/19/2026
06051GKM0	12579	Bank of America Corp		03/22/2022	100,000.00	98,209.00	100,000.00	3.384	A1	A-	3.384	04/02/2026
110122CM8	12444	BRISTOL-MYERS SQUIBB		12/11/2020	5,000,000.00	4,990,100.00	5,007,635.06	2.900	A2	A	0.621	07/26/2024
110122CN6	12722	BRISTOL-MYERS SQUIBB		08/24/2023	10,000,000.00	9,640,700.00	9,645,493.18	3.200	A2	A	5.169	06/15/2026
110122DD7	12750	BRISTOL-MYERS SQUIBB		10/31/2023	10,000,000.00	9,546,800.00	9,424,393.67	3.450	A2	A	5.371	11/15/2027
14913R2P1	12530	CATERPILLAR FINL SERVC		09/14/2021	135,000.00	133,655.40	134,987.75	0.600	A2	A	0.645	09/13/2024
14913UAA8	12708	CATERPILLAR FINL SERVC		07/07/2023	5,000,000.00	4,932,700.00	4,944,204.86	4.350	A2	A	4.995	05/15/2026
14913UAB6	12724	CATERPILLAR FINL SERVC		08/24/2023	5,000,000.00	4,991,100.00	4,990,664.78	5.150	A2	A	5.328	08/11/2025
14913UAL4	12809	CATERPILLAR FINL SERVC		05/14/2024	10,000,000.00	10,006,200.00	9,993,974.17	5.000	A2	A	5.023	05/14/2027
808513BF1	12628	CHARLES SCHWAB CORP		10/31/2022	10,000,000.00	9,273,100.00	9,338,830.58	0.900	A2	A-	5.203	03/11/2026
17275RAW2	12665	Cisco Systems Inc Corp		12/15/2022	20,000,000.00	19,664,800.00	19,834,344.89	3.500	A1	AA-	4.425	06/15/2025
17275RBQ4	12785	Cisco Systems Inc Corp		02/27/2024	10,000,000.00	9,973,000.00	9,998,495.37	4.800	A1	AA-	4.806	02/26/2027
17275RBR2	12792	Cisco Systems Inc Corp		03/18/2024	150,000.00	149,973.00	150,637.31	4.850	A1	AA-	4.746	02/26/2029
1 7ND9	12539	Citibank		11/08/2021	3,840,000.00	3,780,019.20	3,847,932.34	1.281	A3	BBB+	1.071	11/03/2025
1 7MT5	12653	Citibank		12/02/2022	1,275,000.00	1,276,173.00	1,264,599.78	0.776	A3	BBB+	6.178	10/30/2024
0 WEK3	12709	Citibank		07/07/2023	70,000.00	70,126.00	69,942.12	5.250	A3	A-	5.295	07/07/2026

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Medium Term Notes - GC 53601(k)												
17325FBB3	12743	Citibank		09/29/2023	310,000.00	318,481.60	310,000.00	5.803		A+	5.803	09/29/2028
17325FBF4	12807	Citibank		04/30/2024	5,000,000.00	5,017,400.00	4,998,627.08	5.438		A+	5.454	04/30/2026
191216CL2	12403	Coca- Cola Co		09/16/2020	5,000,000.00	4,964,150.00	5,011,545.45	1.750	A1	A+	0.458	09/06/2024
191216CU2	12748	Coca- Cola Co		10/31/2023	10,000,000.00	9,134,100.00	9,018,046.51	1.450	A1	A+	5.182	06/01/2027
194162AM5	12621	COLGATE-PALMOLIVE CO		08/09/2022	45,000.00	44,026.65	44,984.60	3.100	Aa3	A+	3.132	08/15/2025
194162AQ6	12679	COLGATE-PALMOLIVE CO		03/01/2023	130,000.00	129,695.80	129,916.16	4.800		A+	4.842	03/02/2026
20271RAS9	12736	COMMONWEALTH BK AUSTR NY		09/12/2023	11,965,000.00	12,006,997.15	11,965,000.00	5.499		AA-	5.499	09/12/2025
254687FK7	12319	The Walt Disney Company		09/06/2019	240,000.00	238,392.00	239,999.45	1.750	A2	A-	1.851	08/30/2024
291011BG8	12415	EMERSON ELECTRIC CO		09/30/2020	80,000.00	78,416.00	81,651.37	3.150	A2	A	0.848	06/01/2025
369550BG2	12588	General Dynamics Corp		04/27/2022	5,000,000.00	4,920,150.00	5,010,652.55	3.500	A3	A-	3.228	05/15/2025
369550BN7	12669	General Dynamics Corp		12/19/2022	10,000,000.00	9,295,800.00	9,441,555.56	1.150	A3	A-	4.317	06/01/2026
38141GXS8	12462	Goldman Sachs		02/17/2021	60,000.00	58,191.00	60,045.64	0.855	A2	BBB+	0.807	02/12/2026
38141GYE8	12515	Goldman Sachs		06/22/2021	10,000,000.00	10,000,000.00	10,001,869.17	0.657	A2	BBB+	0.746	09/10/2024
38143U8H7	12719	Goldman Sachs		08/11/2023	10,000,000.00	9,741,100.00	9,751,286.87	3.750	A2	BBB+	5.382	02/25/2026
437076CM2	12581	Home Depot Inc		03/28/2022	20,000.00	19,594.20	19,990.94	2.700	A2	A	2.760	04/15/2025
437076CA8	12616	Home Depot Inc		07/06/2022	65,000.00	60,867.95	63,506.50	2.500	A2	A	3.399	04/15/2027
437076CN0	12626	Home Depot Inc		10/28/2022	65,000.00	61,524.45	61,721.16	2.875	A2	A	4.911	04/15/2027
437076CV2	12762	Home Depot Inc		12/08/2023	10,000,000.00	9,986,100.00	10,043,008.10	4.950	A2	A	4.741	09/30/2026
437076CA8	12803	Home Depot Inc		04/15/2024	10,000,000.00	9,364,300.00	9,358,183.70	2.500	A2	A	5.007	04/15/2027
437076DC3	12822	Home Depot Inc		06/25/2024	55,000.00	54,679.90	54,646.43	4.750	A2	A	4.897	06/25/2029
440452AK6	12789	HORMEL FOODS CORP		03/08/2024	10,000,000.00	9,961,300.00	10,002,423.14	4.800	A1	A-	4.789	03/30/2027
438516BW5	12370	Honeywell International		05/20/2020	100,000.00	99,591.00	100,152.80	2.300	A2	A	0.995	08/15/2024
438516CB0	12571	Honeywell International		02/25/2022	5,000,000.00	4,821,650.00	4,961,991.07	1.350	A2	A	2.214	06/01/2025
438516CB0	12574	Honeywell International		03/01/2022	65,000.00	62,681.45	64,494.55	1.350	A2	A	2.234	06/01/2025
438516BL9	12654	Honeywell International		12/09/2022	10,000,000.00	9,451,300.00	9,605,883.02	2.500	A2	A	4.354	11/01/2026
438516BL9	12659	Honeywell International		12/13/2022	2,600,000.00	2,457,338.00	2,494,002.58	2.500	A2	A	4.420	11/01/2026
02665WDN8	12734	American Honda Finance		09/01/2023	9,027,000.00	8,566,261.92	8,584,176.24	1.000	A3	A-	5.401	09/10/2025
427866BH0	12689	HERSHEY COMPANY		05/04/2023	60,000.00	58,105.80	59,934.08	4.250	A1	A	4.282	05/04/2028
427866BH0	12690	HERSHEY COMPANY		05/04/2023	60,000.00	58,105.80	59,940.07	4.250	A1	A	4.279	05/04/2028
427866BH0	12747	HERSHEY COMPANY		10/31/2023	9,804,000.00	9,478,936.51	9,478,936.51	4.250	A1	A	5.230	05/04/2028
459200JZ5	12527	IBM Corp Notes		07/23/2021	120,000.00	115,976.40	124,814.51	3.300	A3	A-	1.094	05/15/2026
459200KH3	12604	IBM Corp Notes		06/03/2022	70,000.00	63,854.70	66,532.50	1.700	A3	A-	3.598	05/15/2027
458140BY5	12624	IBM Corp Notes		08/19/2022	120,000.00	115,716.00	119,677.40	3.750	A3	A-	3.846	08/05/2027
458140BP4	12590	INTEL CORP		04/27/2022	5,000,000.00	4,926,050.00	5,006,788.93	3.400	A3	A-	3.199	03/25/2025
458140AU4	12631	INTEL CORP		11/04/2022	5,000,000.00	4,763,400.00	4,788,198.12	2.600	A3	A-	5.086	05/19/2026
2 EWA3	12573	John Deere Capital Corp		02/28/2022	65,000.00	59,940.40	64,058.26	1.700	A1	A	2.309	01/11/2027
2 EWK1	12641	John Deere Capital Corp		11/28/2022	150,000.00	146,713.50	147,902.15	4.150	A1	A	4.640	09/15/2027
2 EVK2	12707	John Deere Capital Corp		07/06/2023	9,200,000.00	8,600,344.00	8,632,062.85	0.700	A1	A	5.021	01/15/2026

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Medium Term Notes - GC 53601(k)												
24422EXC8	12735	John Deere Capital Corp		09/08/2023	10,000,000.00	10,012,500.00	9,997,805.69	5.300	A1	A	5.320	09/08/2025
24422EXM6	12787	John Deere Capital Corp		03/07/2024	10,000,000.00	9,962,900.00	9,999,821.15	4.850	A1	A	4.851	03/05/2027
46625HRV4	12545	JP Morgan Chase		11/23/2021	125,000.00	119,116.25	128,299.89	2.950	A1	A-	1.830	10/01/2026
46625HRV4	12723	JP Morgan Chase		08/25/2023	5,000,000.00	4,764,650.00	4,742,520.16	2.950	A1	A-	5.142	10/01/2026
46647PCT1	12741	JP Morgan Chase		09/11/2023	10,000,000.00	9,814,100.00	9,640,420.89	1.561	A1	A-	6.302	12/10/2025
539830BH1	12528B	Lockheed Martin Corp		07/23/2021	58,000.00	56,594.08	60,145.39	3.550	A2	A-	0.947	01/15/2026
57636QAN4	12600	MASTERCARD INC		05/20/2022	5,000,000.00	4,890,250.00	4,968,561.71	2.000	A1	A+	2.981	03/03/2025
57636QAR5	12625	MASTERCARD INC		10/06/2022	65,000.00	62,357.10	63,124.58	3.300	A1	A+	4.475	03/26/2027
57636QAR5	12721	MASTERCARD INC		08/24/2023	5,000,000.00	4,796,700.00	4,790,230.07	3.300	A1	A+	4.993	03/26/2027
58933YAR6	12469	MERCK & CO INC		03/09/2021	125,000.00	122,967.50	126,294.83	2.750	A1	A+	0.897	02/10/2025
58933YAY1	12610	MERCK & CO INC		06/30/2022	5,000,000.00	4,668,950.00	4,782,927.70	0.750	A1	A+	3.585	02/24/2026
58933YAR6	12664	MERCK & CO INC		12/15/2022	10,000,000.00	9,837,400.00	9,898,412.26	2.750	A1	A+	4.520	02/10/2025
58933YBH7	12694	MERCK & CO INC		05/17/2023	60,000.00	58,738.20	59,962.31	4.050	A1	A+	4.068	05/17/2028
594918BY9	12751	MICROSOFT CORP		10/31/2023	13,600,000.00	13,118,560.00	13,011,817.36	3.300	Aaa	AAA	5.128	02/06/2027
6174468R3	12516	Morgan Stanley		06/22/2021	5,000,000.00	4,922,750.00	4,999,608.08	0.864	A1	A-	0.872	10/21/2025
654106AH6	12633	NIKE INC		11/04/2022	15,000,000.00	14,676,900.00	14,729,993.05	2.400	A1	AA-	5.015	03/27/2025
66989HAP3	12412	Novartis Capital Corp		09/22/2020	125,000.00	122,187.50	125,865.68	1.750	A1	AA-	0.594	02/14/2025
641062AU8	12529	Nestle Holdings Inc.		09/14/2021	195,000.00	192,946.65	195,000.00	0.606	N/A	AA-	0.606	09/14/2024
665859AW4	12598	Northern Trust Corp		05/12/2022	75,000.00	73,210.50	75,288.44	4.000	A2	A+	3.849	05/10/2027
665859AW4	12744	Northern Trust Corp		10/05/2023	5,925,000.00	5,783,629.50	5,655,939.34	4.000	A2	A+	5.781	05/10/2027
665859AW4	12788	Northern Trust Corp		03/08/2024	5,000,000.00	4,880,700.00	4,887,098.34	4.000	A2	A+	4.860	05/10/2027
63743HFC1	12564	National Rural Util Coop		02/07/2022	40,000.00	39,118.80	39,999.76	1.875	A2	A-	1.876	02/07/2025
69371RR99	12634	PACCAR FINANCIAL CORP		11/04/2022	12,000,000.00	11,782,200.00	11,816,377.13	3.550	A1	A+	5.041	08/11/2025
69371RS49	12683	PACCAR FINANCIAL CORP		03/30/2023	250,000.00	247,495.00	249,902.45	4.450	A1	A+	4.474	03/30/2026
713448CT3	12627	Pepsico Inc Corp Note		10/31/2022	6,950,000.00	6,802,729.50	6,842,075.47	2.750	A1	A+	4.753	04/30/2025
713448FW3	12753	Pepsico Inc Corp Note		11/13/2023	5,000,000.00	5,021,950.00	4,999,960.58	5.125	A1	A+	5.125	11/10/2026
717081EA7	12737	PFIZER INC		09/08/2023	6,135,000.00	5,854,446.45	5,864,201.62	3.000	A2	A	4.968	12/15/2026
693475AT2	12642	PNC Bank NA		11/28/2022	200,000.00	189,892.00	190,793.95	3.150	A3	A-	4.949	05/19/2027
693475BB0	12638	PNC FINANCIAL SERVICES		11/18/2022	5,000,000.00	4,595,600.00	4,647,553.75	1.150	A3	A-	4.829	08/13/2026
693475AX3	12650	PNC FINANCIAL SERVICES		11/30/2022	5,000,000.00	4,734,100.00	4,793,364.58	2.600	A3	A-	4.809	07/23/2026
693475BL8	12673	PNC FINANCIAL SERVICES		01/24/2023	755,000.00	745,766.35	755,000.00	4.758	A3	A-	4.758	01/26/2027
693475BL8	12674	PNC FINANCIAL SERVICES		01/24/2023	3,800,000.00	3,753,526.00	3,802,632.59	4.758	A3	A-	4.719	01/26/2027
857477BM4	12575	State Street Corp		03/14/2022	125,000.00	122,308.75	125,325.62	2.901	A1	A	2.742	03/30/2026
857477BE2	12576	State Street Corp		03/17/2022	5,000,000.00	4,939,550.00	4,980,453.99	2.354	A1	A	2.776	11/01/2025
857477BE2	12599	State Street Corp		05/18/2022	8,625,000.00	8,520,723.75	8,538,969.27	2.354	A1	A	3.461	11/01/2025
8 7BX0	12630	State Street Corp		11/04/2022	10,000,000.00	10,039,400.00	9,995,199.58	5.751	A1	A	5.781	11/04/2026
8 7CD3	12715	State Street Corp		08/03/2023	180,000.00	180,343.80	180,000.00	5.272	A1	A	5.272	08/03/2026
8 7CD3	12742	State Street Corp		09/11/2023	10,000,000.00	10,019,100.00	9,967,523.99	5.272	A1	A	5.440	08/03/2026

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Medium Term Notes - GC 53601(k)												
89788MAH5	12619	TRUIST FINANCIAL CORP		07/28/2022	85,000.00	83,606.00	85,000.00	4.260	A3	A-	4.260	07/28/2026
89236TGT6	12358	Toyota Motor Corporation		02/21/2020	130,000.00	127,114.00	129,965.70	1.800	A1	A+	1.845	02/13/2025
89236TGT6	12485	Toyota Motor Corporation		04/13/2021	5,000,000.00	4,889,000.00	5,027,275.43	1.800	A1	A+	0.898	02/13/2025
89236TJT3	12556	Toyota Motor Corporation		01/13/2022	5,000,000.00	4,896,000.00	4,999,582.22	1.450	A1	A+	1.466	01/13/2025
89236TJT3	12557	Toyota Motor Corporation		01/13/2022	65,000.00	63,648.00	64,984.52	1.450	A1	A+	1.495	01/13/2025
89236TKX2	12718	Toyota Motor Corporation		08/14/2023	10,000,000.00	9,977,200.00	9,991,451.57	5.000	A1	A+	5.044	08/14/2026
87612EBM7	12558	TARGET CORP		01/24/2022	35,000.00	32,571.00	34,969.64	1.950	A2	A	1.986	01/15/2027
87612EBM7	12559	TARGET CORP		01/24/2022	65,000.00	60,489.00	65,023.55	1.950	A2	A	1.935	01/15/2027
87612EBL9	12577	TARGET CORP		03/17/2022	5,000,000.00	4,878,350.00	4,989,542.24	2.250	A2	A	2.527	04/15/2025
87612EBM7	12749	TARGET CORP		10/31/2023	10,000,000.00	9,306,000.00	9,216,684.58	1.950	A2	A	5.347	01/15/2027
882508CE2	12780	Texas Instruments INC		02/15/2024	10,000,000.00	9,934,600.00	9,971,357.32	4.600		A+	4.719	02/08/2027
91324PDE9	12779	United Health Group Inc		02/15/2024	10,000,000.00	9,401,100.00	9,452,669.09	2.950	A2	A+	4.783	10/15/2027
91324PEY4	12799	United Health Group Inc		04/05/2024	10,000,000.00	9,918,500.00	9,917,193.03	4.600	A2	A+	4.921	04/15/2027
91159HHX1	12313	US BANCORP		08/06/2019	200,000.00	199,444.00	200,019.69	2.400	A3	A	2.270	07/30/2024
91159HHX1	12405	US BANCORP		09/17/2020	5,000,000.00	4,986,100.00	5,007,295.80	2.400	A3	A	0.525	07/30/2024
92826CAD4	12629	Visa Inc		10/31/2022	10,000,000.00	9,725,300.00	9,790,287.71	3.150	Aa3	AA-	4.718	12/14/2025
931142EM1	12572	Walmart Inc		02/25/2022	60,000.00	57,984.00	61,038.51	3.050	Aa2	AA	2.114	07/08/2026
931142ER0	12637	Walmart Inc		11/17/2022	10,000,000.00	9,218,400.00	9,319,650.72	1.050	Aa2	AA	4.429	09/17/2026
931142EW9	12655	Walmart Inc		12/09/2022	10,000,000.00	9,856,500.00	9,957,027.07	3.900	Aa2	AA	4.285	09/09/2025
931142ER0	12681	Walmart Inc		03/28/2023	6,750,000.00	6,222,420.00	6,320,203.02	1.050	Aa2	AA	4.173	09/17/2026
931142FB4	12684	Walmart Inc		04/18/2023	80,000.00	77,944.80	79,888.27	3.900	Aa2	AA	3.394	04/15/2028
94988J6F9	12768	Wells Fargo Bank NA		12/11/2023	8,800,000.00	8,809,152.00	8,823,662.22	5.254		A+	5.132	12/11/2026
Subtotal and Average			732,163,756.17		716,339,000.00	696,492,224.46	699,821,954.27				4.382	
Negotiable CDs - GC 53601(i)												
05593D5R0	12796	BNP Paribas Securities Corp		04/04/2024	25,000,000.00	24,977,000.00	25,000,000.00	5.380			5.380	04/03/2025
21684XN93	12774	Cooperatieve Rabobank USA		01/19/2024	25,000,000.00	24,957,500.00	25,000,000.00	5.160		A-1	5.160	12/12/2024
78015J2X4	12713	Royal Bank of Canada		07/17/2023	25,000,000.00	25,002,500.00	25,000,000.00	5.820	P-1	A-1+	5.820	07/15/2024
89115DBJ4	12783	Toronto Dominion Bank		02/27/2024	25,000,000.00	24,962,000.00	25,000,000.00	5.280		A-1	5.280	02/27/2025
Subtotal and Average			99,175,824.18		100,000,000.00	99,899,000.00	100,000,000.00				5.410	
Commercial Paper Disc.- GC 53601(h)												
09659BL81	12781	BNP Paribas NY		02/15/2024	23,200,000.00	22,745,048.00	22,771,057.78	5.120	P-1	A-1	5.322	11/08/2024
17327AHN0	12765	CitiGroup Global Market		12/08/2023	25,000,000.00	24,804,750.00	24,806,444.45	5.360	P-1	A-1	5.574	08/22/2024
22527TGX8	12758	Credit Agricole Securities USA		12/05/2023	25,000,000.00	24,888,750.00	24,889,583.33	5.300	P-1	A-1	5.493	07/31/2024
22527TP75	12812	Credit Agricole Securities USA		05/17/2024	15,000,000.00	14,500,950.00	14,519,325.00	5.220	P-1	A-1	5.429	02/07/2025
410LN6	12784	ING		02/27/2024	25,000,000.00	24,457,000.00	24,485,000.00	5.150	P-1	A-1	5.356	11/22/2024
510TMA8	12810	METLIFE SHORT TERM FUND		05/15/2024	35,750,000.00	34,876,627.50	34,907,015.00	5.240	P-1	A-1+	5.404	12/10/2024

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Commercial Paper Disc.- GC 53601(h)												
62479LHG3	12771	MUFG Bank LTD/NY		12/21/2023	15,000,000.00	14,896,350.00	14,899,183.33	5.260	P-1	A-1	5.450	08/16/2024
62479LHG3	12790	MUFG Bank LTD/NY		03/08/2024	6,000,000.00	5,958,540.00	5,959,520.00	5.280	P-1	A-1	5.408	08/16/2024
62479LNQ4	12808	MUFG Bank LTD/NY		05/06/2024	15,000,000.00	14,533,350.00	14,543,737.50	5.290	P-1	A-1	5.503	01/24/2025
63873JHW3	12766	NATIXIS_NA		12/08/2023	25,000,000.00	24,774,500.00	24,776,666.67	5.360	P-1	A-1	5.581	08/30/2024
63873JP79	12813	NATIXIS_NA		05/17/2024	15,000,000.00	14,500,950.00	14,518,404.17	5.230	P-1	A-1	5.440	02/07/2025
Subtotal and Average			224,199,444.20		224,950,000.00	220,936,815.50	221,075,937.23				5.453	
Fed Agcy Coupon Sec - GC 53601(f)												
3133EN3M0	12651	Federal Farm Credit Bank		12/05/2022	10,000,000.00	9,959,900.00	9,998,423.64	4.625		AA+	4.664	12/05/2024
3133EMTQ5	12657	Federal Farm Credit Bank		12/09/2022	15,000,000.00	14,506,200.00	14,620,506.60	0.700	Aaa	AA+	4.481	03/17/2025
3130AJM22	12407	Federal Home Loan Bank		09/18/2020	12,535,000.00	12,430,458.10	12,537,918.36	0.440	Aaa	AA+	0.292	08/28/2024
3130AKJW7	12451	Federal Home Loan Bank		12/16/2020	25,000,000.00	23,459,000.00	25,007,281.82	0.600	Aaa	AA+	0.580	12/15/2025
3130AFBC0	12649	Federal Home Loan Bank		11/30/2022	20,320,000.00	20,219,009.60	20,267,394.27	3.250		AA+	4.611	09/13/2024
3130ATVD6	12672	Federal Home Loan Bank		01/20/2023	25,000,000.00	24,966,500.00	25,019,669.48	4.875	Aaa	AA+	4.462	09/13/2024
3130ATUR6	12678	Federal Home Loan Bank		02/03/2023	23,500,000.00	23,414,695.00	23,531,762.88	4.625	Aaa	AA+	4.302	12/13/2024
3130AMWR9	12682	Federal Home Loan Bank		03/28/2023	20,000,000.00	19,771,000.00	19,822,757.38	0.500	Aaa	AA+	4.568	09/23/2024
3130APZD0	12687	Federal Home Loan Bank		05/01/2023	24,000,000.00	23,292,240.00	23,458,673.61	1.100	Aaa	AA+	4.441	03/17/2025
3130APHY4	12701	Federal Home Loan Bank		05/31/2023	25,000,000.00	23,714,500.00	23,848,964.87	0.880	Aaa	AA+	4.696	10/15/2025
3130ANNU0	12767	Federal Home Loan Bank		12/08/2023	25,000,000.00	23,002,500.00	23,223,760.22	0.900	Aaa	AA+	4.439	08/26/2026
3130AYPN0	12775	Federal Home Loan Bank		01/29/2024	25,000,000.00	24,707,250.00	24,951,770.64	4.125		AA+	4.207	01/15/2027
3130BOR50	12804	Federal Home Loan Bank		04/15/2024	13,905,000.00	13,953,528.45	13,845,224.86	5.000		AA+	5.110	01/05/2029
3130B1GN1	12816	Federal Home Loan Bank		05/22/2024	31,350,000.00	31,523,365.50	31,326,997.22	5.125	Aaa	AA+	5.142	05/21/2029
3137EAEU9	12391	Federal Home Loan Mtg Corp		07/23/2020	155,000.00	147,676.25	154,836.86	0.375		AA+	0.476	07/21/2025
3134GWVB9	12420	Federal Home Loan Mtg Corp		10/15/2020	10,650,000.00	10,079,053.50	10,647,994.17	0.550	Aaa	N/A	0.565	09/29/2025
3134H1FT5	12746	Federal Home Loan Mtg Corp		10/10/2023	50,000,000.00	49,985,000.00	50,000,000.00	6.000		AA+	6.000	10/10/2028
3134H1YR8	12821	Federal Home Loan Mtg Corp		06/17/2024	30,000,000.00	29,974,200.00	29,985,210.42	5.500	Aaa	AA+	5.516	03/25/2027
3135G03U5	12366	Federal National Mtg Assn		04/24/2020	470,000.00	453,202.20	469,843.30	0.625	Aaa	AA+	0.667	04/22/2025
3135G03U5	12373	Federal National Mtg Assn		06/03/2020	450,000.00	433,917.00	450,460.07	0.625	Aaa	AA+	0.497	04/22/2025
3135G04Z3	12380	Federal National Mtg Assn		06/19/2020	545,000.00	521,368.80	544,782.90	0.500	Aaa	AA+	0.542	06/17/2025
3135G04Z3	12386	Federal National Mtg Assn		07/10/2020	950,000.00	908,808.00	950,399.55	0.500	Aaa	AA+	0.456	06/17/2025
3135G0V75	12416	Federal National Mtg Assn		09/30/2020	13,800,000.00	13,798,482.00	13,800,585.28	1.750	Aaa	AA+	0.216	07/02/2024
Subtotal and Average			377,240,629.81		402,630,000.00	395,221,854.40	398,465,218.40				4.163	
US Treasury Note-GC 53601(b)												
912088YM6	12331	U.S. Treasury		11/19/2019	170,000.00	167,817.20	169,909.04	1.500	Aaa	N/A	1.668	10/31/2024
912088Z52	12352	U.S. Treasury		02/05/2020	500,000.00	488,800.00	500,004.59	1.375	Aaa	N/A	1.373	01/31/2025
912088YM6	12353	U.S. Treasury		02/05/2020	500,000.00	493,580.00	500,195.58	1.500	Aaa	N/A	1.378	10/31/2024
912088YY0	12354A	U.S. Treasury		02/05/2020	370,000.00	363,495.40	370,671.94	1.750	N/A	N/A	1.374	12/31/2024

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US Treasury Note-GC 53601(b)												
912828ZC7	12362	U.S. Treasury		03/04/2020	400,000.00	389,308.00	400,761.65	1.125	Aaa	N/A	0.831	02/28/2025
91282CAZ4	12443	U.S. Treasury		12/08/2020	325,000.00	304,902.00	324,920.57	0.375	Aaa	N/A	0.392	11/30/2025
912828YE4	12456	U.S. Treasury		12/22/2020	25,000,000.00	24,825,500.00	25,042,600.73	1.250	Aaa	N/A	0.224	08/31/2024
912828YM6	12457	U.S. Treasury		12/22/2020	22,500,000.00	22,211,100.00	22,594,289.36	1.500	Aaa	N/A	0.238	10/31/2024
912828ZF0	12464	U.S. Treasury		03/01/2021	25,000,000.00	24,142,750.00	24,986,410.65	0.500	Aaa	N/A	0.574	03/31/2025
91282CAB7	12465	U.S. Treasury		03/01/2021	30,000,000.00	28,489,500.00	29,870,000.34	0.250	Aaa	N/A	0.657	07/31/2025
91282CBQ3	12466	U.S. Treasury		03/04/2021	250,000.00	232,792.50	249,066.27	0.500	Aaa	N/A	0.729	02/28/2026
91282CBH3	12467	U.S. Treasury		03/04/2021	250,000.00	232,997.50	248,654.19	0.375	Aaa	N/A	0.721	01/31/2026
912828P46	12470	U.S. Treasury		03/09/2021	500,000.00	474,940.00	506,392.43	1.625	Aaa	N/A	0.821	02/15/2026
912828ZF0	12476	U.S. Treasury		03/26/2021	250,000.00	241,427.50	249,861.79	0.500	Aaa	N/A	0.575	03/31/2025
912828YH7	12477	U.S. Treasury		03/31/2021	25,000,000.00	24,755,750.00	25,063,019.97	1.500	Aaa	N/A	0.478	09/30/2024
91282CBC4	12486	U.S. Treasury		04/12/2021	250,000.00	233,800.00	248,407.57	0.375	Aaa	N/A	0.809	12/31/2025
912828YE4	12511	U.S. Treasury		06/02/2021	15,000,000.00	14,895,300.00	15,021,849.15	1.250	Aaa	N/A	0.371	08/31/2024
91282CCF6	12513	U.S. Treasury		06/07/2021	200,000.00	185,476.00	199,870.91	0.750		N/A	0.784	05/31/2026
91282CBW0	12518	U.S. Treasury		06/25/2021	250,000.00	232,520.00	249,461.91	0.750	Aaa	N/A	0.870	04/30/2026
9128282N9	12520	U.S. Treasury		06/30/2021	25,000,000.00	24,933,250.00	25,033,404.16	2.125	Aaa	N/A	0.484	07/31/2024
9128282Y5	12522	U.S. Treasury		06/30/2021	22,000,000.00	21,821,800.00	22,087,484.81	2.125	Aaa	N/A	0.513	09/30/2024
912828YV6	12533	U.S. Treasury		09/30/2021	20,000,000.00	19,686,400.00	20,076,156.01	1.500	Aaa	N/A	0.575	11/30/2024
912828YM6	12534	U.S. Treasury		09/30/2021	20,000,000.00	19,743,200.00	20,062,752.33	1.500	Aaa	N/A	0.551	10/31/2024
91282CBC4	12535	U.S. Treasury		10/06/2021	135,000.00	126,252.00	134,112.69	0.375	Aaa	N/A	0.822	12/31/2025
912828ZL7	12537	U.S. Treasury		11/02/2021	20,000,000.00	19,223,600.00	19,909,954.04	0.375	Aaa	N/A	0.927	04/30/2025
91282CAB7	12538	U.S. Treasury		11/02/2021	20,000,000.00	18,993,000.00	19,844,687.27	0.250	Aaa	N/A	0.982	07/31/2025
91282CCJ8	12540	U.S. Treasury		11/09/2021	400,000.00	371,064.00	398,366.05	0.875	Aaa	N/A	1.085	06/30/2026
91282CCW9	12541	U.S. Treasury		11/09/2021	380,000.00	349,482.20	377,198.38	0.750	Aaa	N/A	1.100	08/31/2026
91282CAJ0	12543	U.S. Treasury		11/16/2021	26,000,000.00	24,599,380.00	25,756,161.94	0.250	Aaa	N/A	1.073	08/31/2025
91282CDH1	12549	U.S. Treasury		12/22/2021	24,000,000.00	23,593,680.00	23,988,720.79	0.750	Aaa	N/A	0.877	11/15/2024
9128283P3	12552	U.S. Treasury		12/22/2021	25,000,000.00	24,624,500.00	25,166,419.51	2.250	Aaa	N/A	0.899	12/31/2024
91282CCL3	12569	U.S. Treasury		02/25/2022	15,600,000.00	15,570,048.00	15,592,898.79	0.375	Aaa	N/A	1.588	07/15/2024
912828Z78	12585	U.S. Treasury		04/08/2022	350,000.00	323,914.50	339,625.11	1.500	Aaa	N/A	2.731	01/31/2027
91282CEF4	12586	U.S. Treasury		04/08/2022	350,000.00	331,747.50	348,182.18	2.500	Aaa	N/A	2.703	03/31/2027
9128284R8	12597	U.S. Treasury		05/02/2022	30,000,000.00	29,382,600.00	29,996,172.92	2.875	Aaa	N/A	2.889	05/31/2025
91282CET4	12602	U.S. Treasury		06/06/2022	450,000.00	426,762.00	446,362.14	2.625	Aaa	N/A	2.925	05/31/2027
912828V98	12603	U.S. Treasury		06/06/2022	450,000.00	424,246.50	442,303.58	2.250	Aaa	N/A	2.952	02/15/2027
91282CEN7	12605	U.S. Treasury		06/06/2022	450,000.00	428,728.50	447,777.17	2.750	Aaa	N/A	2.938	04/30/2027
91282CAT8	12606	U.S. Treasury		06/10/2022	27,000,000.00	25,374,870.00	26,051,914.25	0.250	Aaa	N/A	3.045	10/31/2025
9 CAM3	12611	U.S. Treasury		06/30/2022	44,000,000.00	41,487,160.00	42,493,854.17	0.250	Aaa	N/A	3.158	09/30/2025
9 8ZW3	12612	U.S. Treasury		06/30/2022	45,000,000.00	42,889,500.00	43,772,270.61	0.250	Aaa	N/A	3.141	06/30/2025
9 8X88	12613	U.S. Treasury		07/06/2022	400,000.00	376,720.00	394,304.75	2.375	Aaa	N/A	2.910	05/15/2027

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US Treasury Note-GC 53601(b)												
9128286S4	12614	U.S. Treasury		07/06/2022	400,000.00	383,252.00	396,615.67	2.375	Aaa	N/A	2.866	04/30/2026
9128282A7	12615	U.S. Treasury		07/06/2022	400,000.00	374,312.00	388,834.53	1.500	Aaa	N/A	2.905	08/15/2026
91282CFE6	12622	U.S. Treasury		08/19/2022	450,000.00	440,559.00	449,115.62	3.125	Aaa	N/A	3.310	08/15/2025
912828CFB2	12623	U.S. Treasury		08/19/2022	400,000.00	396,371.54	396,371.54	2.750	Aaa	AA	3.069	07/31/2027
91282CDH1	12639	U.S. Treasury		11/18/2022	18,450,000.00	18,137,641.50	18,206,278.60	0.750	Aaa	N/A	4.473	11/15/2024
91282CFW6	12640	U.S. Treasury		11/18/2022	15,000,000.00	14,909,250.00	15,054,899.07	4.500	N/A	N/A	4.214	11/15/2025
9128283F5	12643	U.S. Treasury		11/28/2022	750,000.00	697,672.50	710,541.74	2.250	Aaa	N/A	3.984	11/15/2027
9128287B0	12644	U.S. Treasury		11/28/2022	750,000.00	709,807.50	718,876.86	1.875	Aaa	N/A	4.131	06/30/2026
91282CCZ2	12645	U.S. Treasury		11/28/2022	750,000.00	690,262.50	699,801.50	0.875	Aaa	N/A	4.125	09/30/2026
912828K74	12646	U.S. Treasury		11/28/2022	1,000,000.00	966,910.00	975,806.87	2.000	Aaa	N/A	4.304	08/15/2025
912828YE4	12647	U.S. Treasury		11/28/2022	1,000,000.00	993,020.00	994,618.26	1.250	Aaa	N/A	4.649	08/31/2024
9128286F2	12648	U.S. Treasury		11/28/2022	725,000.00	697,979.25	705,827.17	2.500	Aaa	N/A	4.218	02/28/2026
91282CDZ1	12652	U.S. Treasury		11/30/2022	19,500,000.00	19,043,895.00	19,159,336.37	1.500	Aaa	N/A	4.460	02/15/2025
91282CFA4	12656	U.S. Treasury		12/09/2022	7,500,000.00	7,485,225.00	7,491,313.48	3.000	N/A	N/A	4.475	07/31/2024
91282CFZ9	12660	U.S. Treasury		12/14/2022	500,000.00	490,490.00	501,518.86	3.875	Aaa	N/A	3.776	11/30/2027
91282CFM8	12661	U.S. Treasury		12/14/2022	470,000.00	464,674.90	474,215.57	4.125	Aaa	N/A	3.819	09/30/2027
91282CFE6	12667	U.S. Treasury		12/19/2022	25,000,000.00	24,475,500.00	24,750,684.60	3.125	Aaa	N/A	4.069	08/15/2025
91282CFQ9	12670	U.S. Treasury		12/19/2022	25,000,000.00	24,914,000.00	25,006,288.95	4.375	Aaa	N/A	4.293	10/31/2024
91282CFK2	12671	U.S. Treasury		12/19/2022	17,965,000.00	17,641,450.35	17,866,685.20	3.500	Aaa	N/A	3.982	09/15/2025
91282CGE5	12675	U.S. Treasury		02/02/2023	250,000.00	246,240.00	249,836.79	3.875		N/A	3.920	01/15/2026
91282CGH8	12676	U.S. Treasury		02/02/2023	500,000.00	484,240.00	497,771.35	3.500		N/A	3.637	01/31/2028
91282CGC9	12677	U.S. Treasury		02/03/2023	500,000.00	490,410.00	503,955.87	3.875	Aaa	N/A	3.626	12/31/2027
91282CHA2	12691	U.S. Treasury		05/05/2023	500,000.00	483,635.00	501,259.74	3.500		N/A	3.428	04/30/2028
91282CGT2	12692	U.S. Treasury		05/05/2023	500,000.00	485,940.00	503,163.24	3.625		N/A	3.440	03/31/2028
9128284N7	12697	U.S. Treasury		05/22/2023	250,000.00	236,182.50	241,881.76	2.875	Aaa	N/A	3.804	05/15/2028
91282CHE4	12705	U.S. Treasury		06/06/2023	300,000.00	291,456.00	297,837.40	3.625	Aaa	N/A	3.829	05/31/2028
91282CHH7	12711	U.S. Treasury		07/10/2023	260,000.00	257,015.20	257,677.61	4.125		N/A	4.618	06/15/2026
91282CHK0	12712	U.S. Treasury		07/10/2023	260,000.00	256,050.60	257,102.92	4.000		N/A	4.313	06/30/2028
91282CGG0	12733	U.S. Treasury		09/01/2023	33,750,000.00	33,515,775.00	33,550,657.95	4.125		N/A	5.185	01/31/2025
91282CDZ1	12739	U.S. Treasury		09/08/2023	19,400,000.00	18,946,234.00	18,970,111.41	1.500	Aaa	N/A	5.228	02/15/2025
91282CBB6	12740	U.S. Treasury		09/08/2023	350,000.00	306,715.50	307,566.41	0.625	Aaa	N/A	4.475	12/31/2027
91282CJC6	12752	U.S. Treasury		11/08/2023	29,500,000.00	29,473,450.00	29,437,094.07	4.625		N/A	4.725	10/15/2026
91282CHY0	12754	U.S. Treasury		11/15/2023	24,950,000.00	24,916,816.50	24,825,528.73	4.625		N/A	4.867	09/15/2026
91282CFW6	12755	U.S. Treasury		11/22/2023	23,750,000.00	23,606,312.50	23,627,779.97	4.500	N/A	N/A	4.897	11/15/2025
91282CDQ1	12756	U.S. Treasury		11/28/2023	24,000,000.00	22,124,160.00	22,184,260.13	1.250		N/A	4.528	12/31/2026
9 CHM6	12757	U.S. Treasury		11/28/2023	24,750,000.00	24,643,575.00	24,679,568.84	4.500		N/A	4.648	07/15/2026
9 CDF5	12759	U.S. Treasury		12/05/2023	575,000.00	507,035.00	510,317.26	1.375	Aaa	N/A	4.281	10/31/2028
9 CCY5	12760	U.S. Treasury		12/07/2023	650,000.00	571,187.50	576,967.38	1.250	Aaa	N/A	4.199	09/30/2028

**Monterey County
Portfolio Management
Portfolio Details - Investments
June 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
US Treasury Note-GC 53601(b)												
91282CDL2	12761	U.S. Treasury		12/07/2023	650,000.00	575,198.00	581,141.46	1.500	Aaa	N/A	4.183	11/30/2028
91282CHY0	12763	U.S. Treasury		12/08/2023	25,000,000.00	24,966,750.00	25,139,999.69	4.625		N/A	4.350	09/15/2026
912828YQ7	12769	U.S. Treasury		12/15/2023	26,500,000.00	24,747,555.00	25,071,756.21	1.625	Aaa	N/A	4.098	10/31/2026
91282CJK8	12770	U.S. Treasury		12/15/2023	24,700,000.00	24,688,391.00	24,984,071.36	4.625		N/A	4.105	11/15/2026
91282CJP7	12772	U.S. Treasury		01/16/2024	20,000,000.00	19,885,200.00	20,206,150.88	4.375		N/A	3.926	12/15/2026
91282CJT9	12773	U.S. Treasury		01/16/2024	24,600,000.00	24,242,562.00	24,645,605.48	4.000		N/A	3.922	01/15/2027
91282CDP3	12776	U.S. Treasury		01/29/2024	300,000.00	263,448.00	267,383.45	1.375	Aaa	N/A	4.066	12/31/2028
912828V98	12777	U.S. Treasury		02/13/2024	26,000,000.00	24,512,020.00	24,726,191.66	2.250	Aaa	N/A	4.258	02/15/2027
91282CEF4	12782	U.S. Treasury		02/27/2024	16,500,000.00	15,639,525.00	15,683,322.34	2.500	Aaa	N/A	4.447	03/31/2027
91282CKD2	12793	U.S. Treasury		03/25/2024	500,000.00	497,755.00	500,904.95	4.250		N/A	4.206	02/28/2029
91282CEN7	12794	U.S. Treasury		04/01/2024	25,500,000.00	24,294,615.00	24,401,461.02	2.750	Aaa	N/A	4.393	04/30/2027
91282CEN7	12800	U.S. Treasury		04/05/2024	26,000,000.00	24,770,980.00	24,819,716.80	2.750	Aaa	N/A	4.484	04/30/2027
91282CHQ7	12801	U.S. Treasury		04/15/2024	500,000.00	494,705.00	491,011.10	4.125		N/A	4.614	07/31/2028
91282CJE2	12802	U.S. Treasury		04/15/2024	25,000,000.00	25,003,000.00	24,989,881.15	5.000		N/A	5.030	10/31/2025
912828X88	12805	U.S. Treasury		04/15/2024	26,500,000.00	24,957,700.00	24,860,680.56	2.375	Aaa	N/A	4.714	05/15/2027
91282CGU9	12806	U.S. Treasury		04/23/2024	5,000,000.00	4,950,950.00	4,953,539.61	3.875		N/A	5.160	03/31/2025
91282CKR1	12815	U.S. Treasury		05/21/2024	17,000,000.00	16,977,390.00	16,943,123.57	4.500	Aaa	N/A	4.626	05/15/2027
91282CGV7	12817	U.S. Treasury		05/30/2024	10,175,000.00	9,992,969.25	9,956,757.39	3.750		N/A	5.019	04/15/2026
91282CJV4	12818	U.S. Treasury		06/03/2024	20,000,000.00	19,807,800.00	19,768,984.25	4.250	N/A	N/A	5.016	01/31/2026
91282CKG5	12819	U.S. Treasury		06/11/2024	500,000.00	494,905.00	492,276.58	4.125	Aaa	N/A	4.489	03/31/2029
91282CHL8	12820	U.S. Treasury		06/14/2024	15,000,000.00	14,927,400.00	14,941,781.50	4.625		N/A	5.027	06/30/2025
91282CKT7	12823	U.S. Treasury		06/25/2024	440,000.00	442,992.00	445,036.30	4.500		N/A	4.239	05/31/2029
Subtotal and Average			1,166,509,875.11		1,171,050,000.00	1,141,332,174.89	1,155,756,178.89				3.127	
Negotiable CDs												
06367DJX4	12811	Bank of Montreal Chicago		05/15/2024	25,000,000.00	25,001,750.00	25,000,000.00	5.480		A-1	5.480	05/14/2025
21684LGS5	12714	Cooperatieve Rabobank USA		07/20/2023	470,000.00	474,648.30	470,000.00	5.080			5.080	07/17/2026
89115BRL6	12710	Toronto Dominion Bank		07/10/2023	15,000,000.00	15,001,200.00	15,000,000.00	6.030	Aaa	A-1+	6.030	07/05/2024
96130AXD5	12814	WESTPAC BANKING CORP NY		05/17/2024	25,000,000.00	24,999,500.00	25,000,000.00	5.380		A-1	5.380	05/15/2025
Subtotal and Average			40,744,725.27		65,470,000.00	65,477,098.30	65,470,000.00				5.565	
Supranationals												
4581X0DZ8	12531	INTER AMERICAN DEVEL BK		09/23/2021	265,000.00	262,037.30	264,985.11	0.500	Aaa	AAA	0.525	09/23/2024
459056HV2	12504	INTL BK RECON & DEVELP		05/13/2021	15,000,000.00	14,905,350.00	15,024,603.80	1.500	Aaa	AAA	0.455	08/28/2024
Subtotal and Average			15,308,720.31		15,265,000.00	15,167,387.30	15,289,588.91				0.456	

**Monterey County
Portfolio Management
Portfolio Details - Investments
June 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM	Maturity Date
Asset Backed Security(GNMA/CMO)												
14041NFY2	12547	Capital One Multi-Asset		11/30/2021	195,000.00	191,665.50	194,973.13	1.040	N/A	AAA	1.047	11/16/2026
Subtotal and Average			194,973.13		195,000.00	191,665.50	194,973.13				1.047	
Municipal Bonds												
544647FC9	12542	Los Angeles Unified SD		11/10/2021	80,000.00	74,470.40	80,000.00	1.455	Aa3	N/A	1.455	07/01/2026
646140DN0	12460	NJ TPK AUTH-B-TXBL		02/04/2021	55,000.00	53,728.95	55,000.00	0.897	A1	AA-	0.897	01/01/2025
650036DT0	12453	NY ST Urban		12/23/2020	270,000.00	261,449.10	270,000.00	0.870	N/A	AA+	0.870	03/15/2025
798306WP7	12422	SAN JUAN CA UNIF SCH		10/29/2020	55,000.00	52,336.35	55,000.00	0.852	Aa2	N/A	0.899	08/01/2025
798306WN2	12423	SAN JUAN CA UNIF SCH		10/29/2020	60,000.00	59,757.60	60,000.00	0.702	Aa2	N/A	0.702	08/01/2024
574193TQ1	12392	State of Maryland		08/05/2020	110,000.00	109,553.40	109,999.36	0.510	Aaa	AAA	0.517	08/01/2024
91412HFM0	12388	University of California		07/16/2020	55,000.00	52,982.05	55,000.00	0.933	Aa2	AA	0.933	05/15/2025
977123X60	12390	Wisconsin St Transport		07/30/2020	140,000.00	140,000.00	140,000.00	0.624	N/A	AAA	0.624	07/01/2024
Subtotal and Average			919,064.34		825,000.00	804,277.85	824,999.36				0.834	
Total and Average			3,401,559,776.12		3,397,732,035.46	3,336,530,533.66	3,357,906,885.65				4.237	

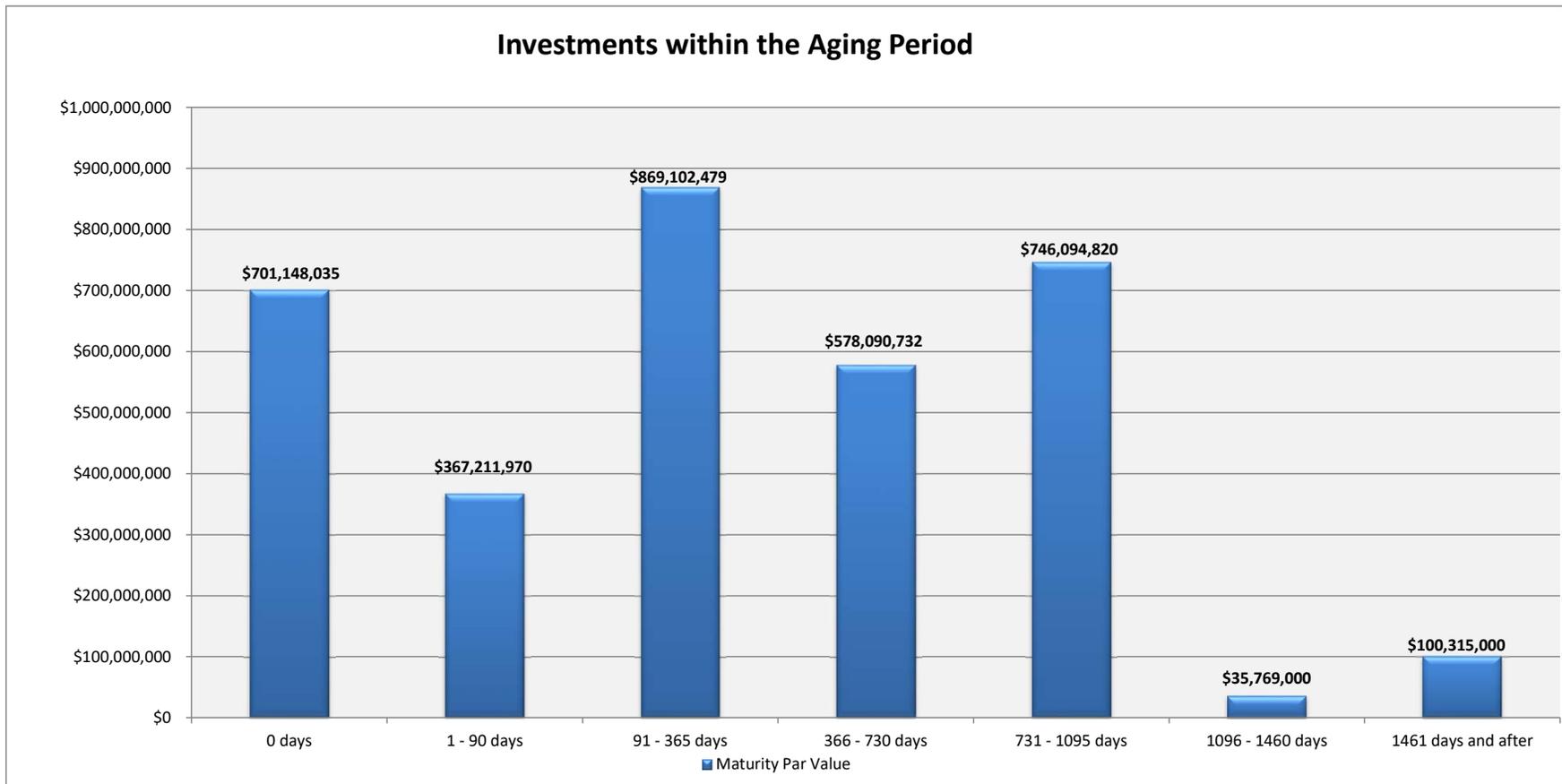
**Monterey County
Portfolio Management
Portfolio Details - Cash
June 30, 2024**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	Moody's	S&P	YTM
Average Balance			0.00								
Total Cash and Investments			3,401,559,776.12		3,397,732,035.46	3,336,530,533.66	3,357,906,885.65				4.237



Exhibit C Monterey County Aging Summary By Maturity Date As of July 1, 2024

Aging Interval:	Maturity Dates:	Maturities	Maturity Par Value	Percent of Portfolio	Current Book Value	Current Market Value
0 days	(07/01/2024 - 07/01/2024)	8 Maturities	701,148,035.46	20.64%	701,148,035.46	701,148,035.46
1 - 90 days	(07/02/2024 - 09/29/2024)	33 Maturities	367,211,970.12	10.81%	366,468,121.16	365,431,771.85
91 - 365 days	(09/30/2024 - 07/01/2025)	74 Maturities	869,102,478.73	25.58%	861,740,932.01	853,134,234.45
366 - 730 days	(07/02/2025 - 07/01/2026)	74 Maturities	578,090,731.59	17.01%	567,101,565.12	557,827,749.10
731 - 1095 days	(07/02/2026 - 07/01/2027)	83 Maturities	746,094,819.55	21.96%	727,234,875.83	724,549,868.95
1096 - 1460 days	(07/02/2027 - 06/30/2028)	22 Maturities	35,769,000.00	1.05%	34,231,259.11	34,177,779.80
1461 days and after	(07/01/2028 -)	16 Maturities	100,315,000.00	2.95%	99,982,096.96	100,261,094.05
Total for 310 Investments			3,397,732,035.45	100.00	3,357,906,885.65	3,336,530,533.66



*Totals may differ due to rounding.

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.14%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$766,174.30
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2025-26 apportionment may be reduced by the lesser of the following two percentages:	MOE Met
	MOE Deficiency Percentage - Based on Total Expenditures	0.00%
	MOE Deficiency Percentage - Based on Expenditures Per ADA	0.00%
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	Adjusted Appropriations Limit	\$6,786,665.22
	Appropriations Subject to Limit	\$6,786,665.22
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate	12.07%
	Fixed-with-carry-forward indirect cost rate for use in 2025-26 subject to CDE approval.	

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 12, 2024 _____

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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Chief Business Official
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E-mail Address

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,395,309.60	0.00	10,395,309.60	9,899,606.00	0.00	9,899,606.00	-4.8%
2) Federal Revenue		8100-8299	0.00	720,372.32	720,372.32	0.00	228,307.00	228,307.00	-68.3%
3) Other State Revenue		8300-8599	199,496.00	693,651.58	893,147.58	184,600.00	1,063,343.00	1,247,943.00	39.7%
4) Other Local Revenue		8600-8799	561,892.84	763,783.56	1,325,676.40	542,155.00	753,663.00	1,295,818.00	-2.3%
5) TOTAL, REVENUES			11,156,698.44	2,177,807.46	13,334,505.90	10,626,361.00	2,045,313.00	12,671,674.00	-5.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,774,128.95	839,920.58	4,614,049.53	3,872,367.00	788,650.00	4,661,017.00	1.0%
2) Classified Salaries		2000-2999	1,413,599.20	560,612.15	1,974,211.35	1,199,201.00	701,703.00	1,900,904.00	-3.7%
3) Employee Benefits		3000-3999	1,964,267.18	1,009,635.97	2,973,903.15	2,105,532.00	1,134,294.00	3,239,826.00	8.9%
4) Books and Supplies		4000-4999	243,803.80	138,215.80	382,019.60	245,701.00	212,394.00	458,095.00	19.9%
5) Services and Other Operating Expenditures		5000-5999	1,244,116.57	500,775.44	1,744,892.01	1,077,259.00	449,285.00	1,526,544.00	-12.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	245,036.65	446,538.91	691,575.56	221,178.00	492,031.00	713,209.00	3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(187,573.08)	187,573.08	0.00	(145,541.00)	145,541.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,697,379.27	3,683,271.93	12,380,651.20	8,575,697.00	3,923,898.00	12,499,595.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,459,319.17	(1,505,464.47)	953,854.70	2,050,664.00	(1,878,585.00)	172,079.00	-82.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	174,201.83	0.00	174,201.83	173,568.00	0.00	173,568.00	-0.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,579,177.84)	1,579,177.84	0.00	(2,013,387.00)	2,013,387.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,753,379.67)	1,579,177.84	(174,201.83)	(2,186,955.00)	2,013,387.00	(173,568.00)	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			705,939.50	73,713.37	779,652.87	(136,291.00)	134,802.00	(1,489.00)	-100.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,127,657.44	1,550,323.91	6,677,981.35	5,833,596.94	1,624,037.28	7,457,634.22	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) As of July 1 - Audited (F1a + F1b)			5,127,657.44	1,550,323.91	6,677,981.35	5,833,596.94	1,624,037.28	7,457,634.22	11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,127,657.44	1,550,323.91	6,677,981.35	5,833,596.94	1,624,037.28	7,457,634.22	11.7%
2) Ending Balance, June 30 (E + F1e)			5,833,596.94	1,624,037.28	7,457,634.22	5,697,305.94	1,758,839.28	7,456,145.22	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,624,037.28	1,624,037.28	0.00	1,758,839.28	1,758,839.28	8.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,831,096.94	0.00	5,831,096.94	5,697,305.94	0.00	5,697,305.94	-2.3%
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,237,956.95	1,715,764.50	7,953,721.45				
1) Fair Value Adjustment to Cash in County Treasury		9111	(50,633.19)	0.00	(50,633.19)				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	15,317.20	525,847.34	541,164.54				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
9) Lease Receivable		9380	0.00	0.00	0.00				
10) TOTAL, ASSETS			6,205,140.96	2,241,611.84	8,446,752.80				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	241,929.54	575,400.33	817,329.87				
2) Due to Grantor Governments		9590	0.00	17,284.29	17,284.29				
3) Due to Other Funds		9610	129,614.48	0.00	129,614.48				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	24,889.94	24,889.94				
6) TOTAL, LIABILITIES			371,544.02	617,574.56	989,118.58				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 + H2) - (I6 + J2)			5,833,596.94	1,624,037.28	7,457,634.22				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	5,492,648.00	0.00	5,492,648.00	4,020,139.00	0.00	4,020,139.00	-26.8%
Education Protection Account State Aid - Current Year		8012	1,338,510.00	0.00	1,338,510.00	2,485,808.00	0.00	2,485,808.00	85.7%
State Aid - Prior Years		8019	5,174.35	0.00	5,174.35	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	10,662.48	0.00	10,662.48	9,000.00	0.00	9,000.00	-15.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,983,487.39	0.00	2,983,487.39	2,967,863.00	0.00	2,967,863.00	-0.5%
Unsecured Roll Taxes		8042	141,427.22	0.00	141,427.22	151,676.00	0.00	151,676.00	7.2%
Prior Years' Taxes		8043	37,358.98	0.00	37,358.98	21,455.00	0.00	21,455.00	-42.6%
Supplemental Taxes		8044	99,665.50	0.00	99,665.50	71,841.00	0.00	71,841.00	-27.9%
Education Revenue Augmentation Fund (ERAF)		8045	281,949.84	0.00	281,949.84	171,776.00	0.00	171,776.00	-39.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Community Redevelopment Funds (SB 617/699/1992)		8047	161.31	0.00	161.31	48.00	0.00	48.00	-70.2%
Penalties and Interest from Delinquent Taxes		8048	4,264.53	0.00	4,264.53	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,395,309.60	0.00	10,395,309.60	9,899,606.00	0.00	9,899,606.00	-4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,395,309.60	0.00	10,395,309.60	9,899,606.00	0.00	9,899,606.00	-4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	146,467.22	146,467.22	0.00	144,877.00	144,877.00	-1.1%
Special Education Discretionary Grants		8182	0.00	8,620.89	8,620.89	0.00	12,574.00	12,574.00	45.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		49,238.00	49,238.00		49,044.00	49,044.00	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		5,924.21	5,924.21		11,812.00	11,812.00	99.4%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	500,122.00	500,122.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	720,372.32	720,372.32	0.00	228,307.00	228,307.00	-68.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement									
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	32,503.00	0.00	32,503.00	32,503.00	0.00	32,503.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	163,627.00	72,192.30	235,819.30	152,097.00	61,870.00	213,967.00	-9.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,366.00	621,459.28	624,825.28	0.00	1,001,473.00	1,001,473.00	60.3%
TOTAL, OTHER STATE REVENUE			199,496.00	693,651.58	893,147.58	184,600.00	1,063,343.00	1,247,943.00	39.7%
OTHER LOCAL REVENUE									

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	53.17	53.17	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	169,718.40	8,102.65	177,821.05	113,000.00	8,000.00	121,000.00	-32.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	93,570.57	0.00	93,570.57	144,204.00	0.00	144,204.00	54.1%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	54,553.74	0.00	54,553.74	54,000.00	0.00	54,000.00	-1.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	46,732.00	0.00	46,732.00	46,732.00	0.00	46,732.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	197,318.13	61,000.00	258,318.13	184,219.00	50,000.00	234,219.00	-9.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		694,627.74	694,627.74		695,663.00	695,663.00	0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			561,892.84	763,783.56	1,325,676.40	542,155.00	753,663.00	1,295,818.00	-2.3%
TOTAL, REVENUES			11,156,698.44	2,177,807.46	13,334,505.90	10,626,361.00	2,045,313.00	12,671,674.00	-5.0%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,138,913.76	543,024.04	3,681,937.80	3,193,048.00	624,658.00	3,817,706.00	3.7%
Certificated Pupil Support Salaries		1200	17,699.12	167,422.04	185,121.16	122,536.00	40,846.00	163,382.00	-11.7%
Certificated Supervisors' and Administrators' Salaries		1300	617,516.07	3,329.46	620,845.53	556,783.00	0.00	556,783.00	-10.3%
Other Certificated Salaries		1900	0.00	126,145.04	126,145.04	0.00	123,146.00	123,146.00	-2.4%
TOTAL, CERTIFICATED SALARIES			3,774,128.95	839,920.58	4,614,049.53	3,872,367.00	788,650.00	4,661,017.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	84,743.66	265,533.37	350,277.03	90,531.00	227,756.00	318,287.00	-9.1%
Classified Support Salaries		2200	474,241.44	144,605.60	618,847.04	240,745.00	330,517.00	571,262.00	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	505,818.06	0.00	505,818.06	467,584.00	0.00	467,584.00	-7.6%
Clerical, Technical and Office Salaries		2400	233,016.53	2,346.05	235,362.58	227,924.00	0.00	227,924.00	-3.2%
Other Classified Salaries		2900	115,779.51	148,127.13	263,906.64	172,417.00	143,430.00	315,847.00	19.7%
TOTAL, CLASSIFIED SALARIES			1,413,599.20	560,612.15	1,974,211.35	1,199,201.00	701,703.00	1,900,904.00	-3.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	658,351.61	557,430.22	1,215,781.83	739,323.00	584,370.00	1,323,693.00	8.9%
PERS		3201-3202	324,567.27	140,490.25	465,057.52	330,602.00	189,818.00	520,420.00	11.9%
OASDI/Medicare/Alternative		3301-3302	163,854.56	52,450.90	216,305.46	150,957.00	63,452.00	214,409.00	-0.9%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Health and Welfare Benefits		3401-3402	721,884.81	236,862.89	958,747.70	798,396.00	276,640.00	1,075,036.00	12.1%
Unemployment Insurance		3501-3502	2,697.65	697.48	3,395.13	2,683.00	811.00	3,494.00	2.9%
Workers' Compensation		3601-3602	69,003.24	18,890.48	87,893.72	67,408.00	19,203.00	86,611.00	-1.5%
OPEB, Allocated		3701-3702	7,745.60	2,813.75	10,559.35	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,162.44	0.00	16,162.44	16,163.00	0.00	16,163.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,964,267.18	1,009,635.97	2,973,903.15	2,105,532.00	1,134,294.00	3,239,826.00	8.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	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	0.00	0.0%
Materials and Supplies		4300	241,425.19	138,215.80	379,640.99	245,701.00	212,394.00	458,095.00	20.7%
Noncapitalized Equipment		4400	2,378.61	0.00	2,378.61	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			243,803.80	138,215.80	382,019.60	245,701.00	212,394.00	458,095.00	19.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,677.50	17,143.29	32,820.79	11,650.00	5,000.00	16,650.00	-49.3%
Dues and Memberships		5300	16,938.27	0.00	16,938.27	18,000.00	0.00	18,000.00	6.3%
Insurance		5400 - 5450	121,606.20	0.00	121,606.20	120,000.00	0.00	120,000.00	-1.3%
Operations and Housekeeping Services		5500	272,365.66	0.00	272,365.66	281,260.00	0.00	281,260.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,306.87	0.00	57,306.87	49,618.00	0.00	49,618.00	-13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	744,637.26	483,632.15	1,228,269.41	580,581.00	444,285.00	1,024,866.00	-16.6%
Communications		5900	15,584.81	0.00	15,584.81	16,150.00	0.00	16,150.00	3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,244,116.57	500,775.44	1,744,892.01	1,077,259.00	449,285.00	1,526,544.00	-12.5%
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	33,294.00	446,538.91	479,832.91	30,000.00	492,031.00	522,031.00	8.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	211,742.65	0.00	211,742.65	191,178.00	0.00	191,178.00	-9.7%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			245,036.65	446,538.91	691,575.56	221,178.00	492,031.00	713,209.00	3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(187,573.08)	187,573.08	0.00	(145,541.00)	145,541.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(187,573.08)	187,573.08	0.00	(145,541.00)	145,541.00	0.00	0.0%
TOTAL, EXPENDITURES			8,697,379.27	3,683,271.93	12,380,651.20	8,575,697.00	3,923,898.00	12,499,595.00	1.0%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	174,201.83	0.00	174,201.83	173,568.00	0.00	173,568.00	-0.4%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			174,201.83	0.00	174,201.83	173,568.00	0.00	173,568.00	-0.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,579,177.84)	1,579,177.84	0.00	(2,013,387.00)	2,013,387.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,579,177.84)	1,579,177.84	0.00	(2,013,387.00)	2,013,387.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,753,379.67)	1,579,177.84	(174,201.83)	(2,186,955.00)	2,013,387.00	(173,568.00)	-0.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	10,395,309.60	0.00	10,395,309.60	9,899,606.00	0.00	9,899,606.00	-4.8%
2) Federal Revenue		8100-8299	0.00	720,372.32	720,372.32	0.00	228,307.00	228,307.00	-68.3%
3) Other State Revenue		8300-8599	199,496.00	693,651.58	893,147.58	184,600.00	1,063,343.00	1,247,943.00	39.7%
4) Other Local Revenue		8600-8799	561,892.84	763,783.56	1,325,676.40	542,155.00	753,663.00	1,295,818.00	-2.3%
5) TOTAL, REVENUES			11,156,698.44	2,177,807.46	13,334,505.90	10,626,361.00	2,045,313.00	12,671,674.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,808,678.31	1,966,747.61	6,775,425.92	4,931,116.00	2,211,353.00	7,142,469.00	5.4%
2) Instruction - Related Services	2000-2999		668,883.89	54,745.33	723,629.22	613,703.00	43,329.00	657,032.00	-9.2%
3) Pupil Services	3000-3999		559,180.16	676,936.55	1,236,116.71	813,910.00	461,082.00	1,274,992.00	3.1%
4) Ancillary Services	4000-4999		93.87	0.00	93.87	0.00	0.00	0.00	-100.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,329,328.19	207,448.90	1,536,777.09	1,300,556.00	150,541.00	1,451,097.00	-5.6%
8) Plant Services	8000-8999		1,086,178.20	330,854.63	1,417,032.83	695,234.00	565,562.00	1,260,796.00	-11.0%
9) Other Outgo	9000-9999	Except 7600-7699	245,036.65	446,538.91	691,575.56	221,178.00	492,031.00	713,209.00	3.1%
10) TOTAL, EXPENDITURES			8,697,379.27	3,683,271.93	12,380,651.20	8,575,697.00	3,923,898.00	12,499,595.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,459,319.17	(1,505,464.47)	953,854.70	2,050,664.00	(1,878,585.00)	172,079.00	-82.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	174,201.83	0.00	174,201.83	173,568.00	0.00	173,568.00	-0.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,579,177.84)	1,579,177.84	0.00	(2,013,387.00)	2,013,387.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,753,379.67)	1,579,177.84	(174,201.83)	(2,186,955.00)	2,013,387.00	(173,568.00)	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)									
			705,939.50	73,713.37	779,652.87	(136,291.00)	134,802.00	(1,489.00)	-100.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,127,657.44	1,550,323.91	6,677,981.35	5,833,596.94	1,624,037.28	7,457,634.22	11.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals			2024-25 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,127,657.44	1,550,323.91	6,677,981.35	5,833,596.94	1,624,037.28	7,457,634.22	11.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,127,657.44	1,550,323.91	6,677,981.35	5,833,596.94	1,624,037.28	7,457,634.22	11.7%
2) Ending Balance, June 30 (E + F1e)			5,833,596.94	1,624,037.28	7,457,634.22	5,697,305.94	1,758,839.28	7,456,145.22	0.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,624,037.28	1,624,037.28	0.00	1,758,839.28	1,758,839.28	8.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,831,096.94	0.00	5,831,096.94	5,697,305.94	0.00	5,697,305.94	-2.3%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
2600	Expanded Learning Opportunities Program	0.00	251,450.00
6266	Educator Effectiveness, FY 2021-22	95,558.09	69,121.09
6300	Lottery: Instructional Materials	400,037.31	356,041.31
6546	Mental Health-Related Services	67,167.00	75,528.00
6547	Special Education Early Intervention Preschool Grant	56,614.00	56,614.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	562,532.00	502,670.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	113,227.00	246,535.00
7311	Classified School Employee Professional Development Block Grant	4,510.00	4,510.00
7435	Learning Recovery Emergency Block Grant	264,539.03	136,517.03
7510	Low-Performing Students Block Grant	30,394.87	30,394.87
9010	Other Restricted Local	29,457.98	29,457.98
Total, Restricted Balance		1,624,037.28	1,758,839.28

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,591.95	7,591.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,591.95	7,591.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,591.95	7,591.95	0.0%
2) Ending Balance, June 30 (E + F1e)			7,591.95	7,591.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,591.95	7,591.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,591.95		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			7,591.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 + H2) - (I6 + J2)			7,591.95		
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,591.95	7,591.95	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,591.95	7,591.95	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,591.95	7,591.95	0.0%
2) Ending Balance, June 30 (E + F1e)			7,591.95	7,591.95	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,591.95	7,591.95	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
8210	Student Activity Funds	7,591.95	7,591.95
Total, Restricted Balance		7,591.95	7,591.95

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	312.07	0.00	-100.0%
5) TOTAL, REVENUES			312.07	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,298.24	86,941.00	-12.4%
3) Employee Benefits		3000-3999	61,988.06	58,477.00	-5.7%
4) Books and Supplies		4000-4999	7,977.76	16,450.00	106.2%
5) Services and Other Operating Expenditures		5000-5999	4,424.72	11,700.00	164.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			173,688.78	173,568.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(173,376.71)	(173,568.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	174,201.83	173,568.00	-0.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			174,201.83	173,568.00	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			825.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	825.12	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	825.12	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	825.12	New
2) Ending Balance, June 30 (E + F1e)			825.12	825.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	825.12	825.12	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(129,614.48)		
1) Fair Value Adjustment to Cash in County Treasury		9111	825.12		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	129,614.48		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			825.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			825.12		
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(513.05)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	825.12	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			312.07	0.00	-100.0%
TOTAL, REVENUES			312.07	0.00	-100.0%
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	99,298.24	86,941.00	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,298.24	86,941.00	-12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,289.43	19,773.00	2.5%
OASDI/Medicare/Alternative		3301-3302	6,935.96	5,978.00	-13.8%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Health and Welfare Benefits		3401-3402	34,373.21	31,577.00	-8.1%
Unemployment Insurance		3501-3502	49.75	45.00	-9.5%
Workers' Compensation		3601-3602	1,339.71	1,104.00	-17.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,988.06	58,477.00	-5.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,977.76	16,450.00	106.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,977.76	16,450.00	106.2%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	76.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	456.27	2,000.00	338.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,892.45	9,700.00	149.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,424.72	11,700.00	164.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			173,688.78	173,568.00	-0.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	174,201.83	173,568.00	-0.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			174,201.83	173,568.00	-0.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			174,201.83	173,568.00	-0.4%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	312.07	0.00	-100.0%
5) TOTAL, REVENUES			312.07	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		173,688.78	173,568.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			173,688.78	173,568.00	-0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(173,376.71)	(173,568.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	174,201.83	173,568.00	-0.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			174,201.83	173,568.00	-0.4%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			825.12	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	825.12	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	825.12	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	825.12	New
2) Ending Balance, June 30 (E + F1e)			825.12	825.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	825.12	825.12	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148.60	100.00	-32.7%
5) TOTAL, REVENUES			148.60	100.00	-32.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			148.60	100.00	-32.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148.60	100.00	-32.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,682.26	8,830.86	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,682.26	8,830.86	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,682.26	8,830.86	1.7%
2) Ending Balance, June 30 (E + F1e)			8,830.86	8,930.86	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,830.86	8,930.86	1.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,887.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	(56.58)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			8,830.86		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(must agree with line F2) (G10 + H2) - (I6 + J2)			8,830.86		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	205.18	100.00	-51.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(56.58)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			148.60	100.00	-32.7%
TOTAL, REVENUES			148.60	100.00	-32.7%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	148.60	100.00	-32.7%
5) TOTAL, REVENUES			148.60	100.00	-32.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			148.60	100.00	-32.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			148.60	100.00	-32.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,682.26	8,830.86	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,682.26	8,830.86	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,682.26	8,830.86	1.7%
2) Ending Balance, June 30 (E + F1e)			8,830.86	8,930.86	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	8,830.86	8,930.86	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,640.15	0.00	-100.0%
5) TOTAL, REVENUES			18,640.15	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	125,429.61	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	292,779.16	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			418,208.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(399,568.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(399,568.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,668.64	87,100.02	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,668.64	87,100.02	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,668.64	87,100.02	-82.1%
2) Ending Balance, June 30 (E + F1e)			87,100.02	87,100.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	87,100.02	87,100.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	145,167.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	(924.13)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			144,243.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	57,143.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			57,143.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			87,100.02		
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,200.40	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	9,439.75	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,640.15	0.00	-100.0%
TOTAL, REVENUES			18,640.15	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	125,429.61	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			125,429.61	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	292,779.16	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			292,779.16	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			418,208.77	0.00	-100.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,640.15	0.00	-100.0%
5) TOTAL, REVENUES			18,640.15	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		418,208.77	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			418,208.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(399,568.62)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(399,568.62)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,668.64	87,100.02	-82.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,668.64	87,100.02	-82.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,668.64	87,100.02	-82.1%
2) Ending Balance, June 30 (E + F1e)			87,100.02	87,100.02	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	87,100.02	87,100.02	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,339.24	9,000.00	-80.1%
5) TOTAL, REVENUES			45,339.24	9,000.00	-80.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	25,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	25,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,339.24	(16,000.00)	-135.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,339.24	(16,000.00)	-135.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	331,948.17	377,287.41	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			331,948.17	377,287.41	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			331,948.17	377,287.41	13.7%
2) Ending Balance, June 30 (E + F1e)			377,287.41	361,287.41	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	265,267.52	244,267.52	-7.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	379,704.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,417.19)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			377,287.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			377,287.41		
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions			8575	0.00	0.00
Other Subventions/In-Lieu Taxes			8576	0.00	0.00
All Other State Revenue			8590	0.00	0.00
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll			8615	0.00	0.00
Unsecured Roll			8616	0.00	0.00
Prior Years' Taxes			8617	0.00	0.00
Supplemental Taxes			8618	0.00	0.00
Non-Ad Valorem Taxes					
Parcel Taxes			8621	0.00	0.00
Other			8622	0.00	0.00
Community Redevelopment Funds Not Subject to LCFF Deduction			8625	0.00	0.00
Penalties and Interest from Delinquent Non-LCFF Taxes			8629	0.00	0.00
Sales					
Sale of Equipment/Supplies			8631	0.00	0.00
Interest			8660	8,140.19	4,000.00
Net Increase (Decrease) in the Fair Value of Investments			8662	4,643.42	0.00
Fees and Contracts					
Mitigation/Developer Fees			8681	32,555.63	5,000.00
Other Local Revenue					
All Other Local Revenue			8699	0.00	0.00
All Other Transfers In from All Others			8799	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			45,339.24	9,000.00	-80.1%
TOTAL, REVENUES			45,339.24	9,000.00	-80.1%
CERTIFICATED SALARIES					
Other Certificated Salaries			1900	0.00	0.00
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00
CLASSIFIED SALARIES					
Classified Support Salaries			2200	0.00	0.00

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	25,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	25,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	25,000.00	New
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					

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

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,339.24	9,000.00	-80.1%
5) TOTAL, REVENUES			45,339.24	9,000.00	-80.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	25,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	25,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			45,339.24	(16,000.00)	-135.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,339.24	(16,000.00)	-135.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	331,948.17	377,287.41	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			331,948.17	377,287.41	13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			331,948.17	377,287.41	13.7%
2) Ending Balance, June 30 (E + F1e)			377,287.41	361,287.41	-4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	112,019.89	117,019.89	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	265,267.52	244,267.52	-7.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
9010	Other Restricted Local	112,019.89	117,019.89
Total, Restricted Balance		112,019.89	117,019.89

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2.08)	0.00	-100.0%
5) TOTAL, REVENUES			(2.08)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	327.32	325.24	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327.32	325.24	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327.32	325.24	-0.6%
2) Ending Balance, June 30 (E + F1e)			325.24	325.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	323.05	323.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2.19	2.19	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	327.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2.08)		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			325.24		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			325.24		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2.08)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(2.08)	0.00	-100.0%
TOTAL, REVENUES			(2.08)	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2.08)	0.00	-100.0%
5) TOTAL, REVENUES			(2.08)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(2.08)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2.08)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	327.32	325.24	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			327.32	325.24	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			327.32	325.24	-0.6%
2) Ending Balance, June 30 (E + F1e)			325.24	325.24	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	323.05	323.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2.19	2.19	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2023-24 Unaudited Actuals	2024-25 Budget
7710	State School Facilities Projects	323.05	323.05
Total, Restricted Balance		323.05	323.05

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFE Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,309.11	621,309.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,309.11	621,309.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,309.11	621,309.11	0.0%
2) Ending Balance, June 30 (E + F1e)			621,309.11	621,309.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	621,309.11	621,309.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury		9110	621,309.11		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Lease Receivable		9380	0.00		
10) TOTAL, ASSETS			621,309.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 + H2) - (I6 + J2)			621,309.11		
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2023-24 Unaudited Actuals	2024-25 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	621,309.11	621,309.11	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			621,309.11	621,309.11	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			621,309.11	621,309.11	0.0%
2) Ending Balance, June 30 (E + F1e)			621,309.11	621,309.11	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	621,309.11	621,309.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	2023-24 Unaudited Actuals			2024-25 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	838.51	838.42	899.36	806.70	806.70	859.30
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)						
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)						(5.00)
4. Total, District Regular ADA (Sum of Lines A1 through A3)	838.51	838.42	899.36	806.70	806.70	854.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	2.97	3.10	3.10	2.97	2.97	2.97
c. Special Education-NPS/LCI						
d. Special Education Extended Year	.17	.17	.17			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	3.14	3.27	3.27	2.97	2.97	2.97
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	841.65	841.69	902.63	809.67	809.67	857.27
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	7,847,208.00		7,847,208.00			7,847,208.00
Work in Progress	1,145,302.00		1,145,302.00			1,145,302.00
Total capital assets not being depreciated	8,992,510.00	0.00	8,992,510.00	0.00	0.00	8,992,510.00
Capital assets being depreciated:						
Land Improvements	2,071,754.00		2,071,754.00			2,071,754.00
Buildings	22,218,756.00		22,218,756.00			22,218,756.00
Equipment	1,605,858.00		1,605,858.00			1,605,858.00
Total capital assets being depreciated	25,896,368.00	0.00	25,896,368.00	0.00	0.00	25,896,368.00
Accumulated Depreciation for:						
Land Improvements	(1,964,256.00)		(1,964,256.00)			(1,964,256.00)
Buildings	(12,291,026.00)		(12,291,026.00)			(12,291,026.00)
Equipment	(1,227,687.00)		(1,227,687.00)			(1,227,687.00)
Total accumulated depreciation	(15,482,969.00)	0.00	(15,482,969.00)	0.00	0.00	(15,482,969.00)
Total capital assets being depreciated, net excluding lease and subscription assets	10,413,399.00	0.00	10,413,399.00	0.00	0.00	10,413,399.00
Lease Assets	46,584.00		46,584.00			46,584.00
Accumulated amortization for lease assets	(15,528.00)		(15,528.00)			(15,528.00)
Total lease assets, net	31,056.00	0.00	31,056.00	0.00	0.00	31,056.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Governmental activity capital assets, net	19,436,965.00	0.00	19,436,965.00	0.00	0.00	19,436,965.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net excluding lease and subscription assets	0.00	0.00	0.00	0.00	0.00	0.00
Lease Assets			0.00			0.00
Accumulated amortization for lease assets			0.00			0.00
Total lease assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Subscription Assets			0.00			0.00
Accumulated amortization for subscription assets			0.00			0.00
Total subscription assets, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2023-24 Unaudited Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,614,049.53	301	0.00	303	4,614,049.53	305	0.00		307	4,614,049.53	309
2000 - Classified Salaries	1,974,211.35	311	0.00	313	1,974,211.35	315	154,557.57		317	1,819,653.78	319
3000 - Employee Benefits	2,973,903.15	321	10,559.35	323	2,963,343.80	325	76,214.01		327	2,887,129.79	329
4000 - Books, Supplies Equip Replace. (6500)	382,019.60	331	0.00	333	382,019.60	335	211,298.90		337	170,720.70	339
5000 - Services . . . & 7300 - Indirect Costs	1,744,892.01	341	0.00	343	1,744,892.01	345	67,724.17		347	1,677,167.84	349
TOTAL					11,678,516.29	365			TOTAL	11,168,721.64	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	3,681,937.80	375
2. Salaries of Instructional Aides Per EC 41011.	2100	350,277.03	380
3. STRS.	3101 & 3102	994,374.96	382
4. PERS.	3201 & 3202	119,133.43	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	90,276.93	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	642,290.82	385
7. Unemployment Insurance.	3501 & 3502	2,026.75	390
8. Workers' Compensation Insurance.	3601 & 3602	54,759.35	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		5,935,077.07	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		5,935,077.07	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		53.14%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	53.14%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.86%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	11,168,721.64
5. Deficiency Amount (Part III, Line 3 times Line 4)	766,174.30
PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	

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

Description	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	8,241,261.00	(491,710.00)	7,749,551.00			7,749,551.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable	55,149.00	2,641,979.00	2,697,128.00			2,697,128.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	4,641,930.00	3,427,741.00	8,069,671.00			8,069,671.00	
Total/Net OPEB Liability	1,476,215.00	(67,924.00)	1,408,291.00			1,408,291.00	
Compensated Absences Payable	129,282.64		129,282.64	36,924.54		166,207.18	
Subscription Liability			0.00			0.00	
Governmental activities long-term liabilities	14,543,837.64	5,510,086.00	20,053,923.64	36,924.54	0.00	20,090,848.18	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Subscription Liability			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,554,853.03
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	840,483.15
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	211,742.65
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	174,201.83
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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)				385,944.48
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	173,376.71
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
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)				11,501,802.11
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)				841.69
B. Expenditures per ADA (Line I.E divided by Line II.A)				13,665.13

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	11,164,168.90	12,822.06
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)	11,164,168.90	12,822.06
B. Required effort (Line A.2 times 90%)	10,047,752.01	11,539.85
C. Current year expenditures (Line I.E and Line II.B)	11,501,802.11	13,665.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
<p>Total adjustments to base expenditures</p>	0.00	0.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	6,694,979.88		6,694,979.88			6,786,665.22
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	867.14		867.14			841.65
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	841.65		841.65	809.67		809.67
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			841.65			809.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	10,662.48		10,662.48	9,000.00		9,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,983,487.39		2,983,487.39	2,967,863.00		2,967,863.00
5. Unsecured Roll Taxes (Object 8042)	141,427.22		141,427.22	151,676.00		151,676.00
6. Prior Years' Taxes (Object 8043)	37,358.98		37,358.98	21,455.00		21,455.00
7. Supplemental Taxes (Object 8044)	99,665.50		99,665.50	71,841.00		71,841.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	281,949.84		281,949.84	171,776.00		171,776.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	4,264.53		4,264.53	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	214.48		214.48	48.00		48.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,559,030.42	0.00	3,559,030.42	3,393,659.00	0.00	3,393,659.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,559,030.42	0.00	3,559,030.42	3,393,659.00	0.00	3,393,659.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			223,241.42			220,387.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	364,866.49		364,866.49	565,562.00		565,562.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	364,866.49	0.00	588,107.91	565,562.00	0.00	785,949.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	6,831,158.00		6,831,158.00	6,505,947.00		6,505,947.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	5,174.35		5,174.35	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	6,836,332.35	0.00	6,836,332.35	6,505,947.00	0.00	6,505,947.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	13,334,505.90		13,334,505.90	12,671,674.00		12,671,674.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	271,391.62		271,391.62	265,204.00		265,204.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			6,694,979.88			6,786,665.22
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9706			0.9620
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			6,786,665.22			6,765,113.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,559,030.42			3,393,659.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			100,998.00			97,160.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,815,742.71			4,157,403.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,815,742.71			4,157,403.49
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			153,213.97			161,413.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,712,244.39			3,555,072.52
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,662,528.74			3,995,989.97
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,712,244.39			
b. State Subventions (Line D8)			3,662,528.74			
c. Less: Excluded Appropriations (Line C23)			588,107.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			6,786,665.22			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						

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) 654,948.37
- 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) 8,896,656.31

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) 7.36%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,059,376.58
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,720.00

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)	104,293.62
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)	1,165,390.20
9. Carry-Forward Adjustment (Part IV, Line F)	126,124.39
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,291,514.58
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,775,425.92
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	723,629.22
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,236,116.71
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	93.87
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	456,624.19
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	15,125.00
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)	3,931.32
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)	1,312,739.21
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)	0.00
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)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	173,688.78
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)	10,697,374.22
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)	10.89%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	12.07%

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)	1,165,390.20
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	60,424.26
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 (10.28%) times Part III, Line B19); zero if negative	126,124.39
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.28%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.28%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	126,124.39
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	126,124.39

Approved indirect cost rate: 10.28%
Highest rate used in any program: 10.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	93,846.32	8,748.10	9.32%
01	3310	203,626.16	18,981.47	9.32%
01	4035	5,419.06	505.15	9.32%
01	6500	1,219,129.36	125,326.50	10.28%
01	8150	330,854.63	34,011.86	10.28%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	582,009.81		423,545.23	1,005,555.04
2. State Lottery Revenue	8560	163,627.00		72,192.30	235,819.30
3. Other Local Revenue	8600-8799	13,192.70		8,102.65	21,295.35
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		758,829.51	0.00	503,840.18	1,262,669.69
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00		0.00	0.00
2. Classified Salaries	2000-2999	0.00		0.00	0.00
3. Employee Benefits	3000-3999	0.00		0.00	0.00
4. Books and Supplies	4000-4999	68,027.81		103,802.87	171,830.68
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	1,500.00			1,500.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			0.00	0.00
6. Capital Outlay	6000-6999	0.00		0.00	0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211, 7212, 7221, 7222, 7281, 7282	0.00			0.00
b. To JPAs and All Others	7213, 7223, 7283, 7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399	0.00			0.00
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		69,527.81	0.00	103,802.87	173,330.68
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	689,301.70	0.00	400,037.31	1,089,339.01
D. COMMENTS:					

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

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

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

	Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
	Instructional Supervision and Administration (Functions 2100 - 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	673,758.15	192,565.22	1,417,032.83	0.00	322,993.05
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals							0.00
Description							
0001 Pre-Kindergarten							0.00
1110 Regular Education, K-12			36.00	36.00	33.00		1,771.42
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Career Technical Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)			4.00	4.00	3.00		391.58
6000 ROC/P							
Other Goals							
Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds							
Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	40.00	40.00	36.00	0.00	2,163.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	6,090,153.32	2,343,157.61	8,433,310.93	1,255,097.32		9,688,408.25
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	1,455,795.98	263,191.65	1,718,987.63	255,830.34		1,974,817.97
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					865,777.39	865,777.39
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	25,849.43		25,849.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00
----	Total General Fund and Charter Schools Funds Expenditures	7,545,949.30	2,606,349.26	10,152,298.56	1,536,777.09	865,777.39	12,554,853.04

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	5,735,363.39	241.21	42,395.23	7,234.63	301,037.21	3,787.78	93.87			0.00	0.00	6,090,153.32
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	1,040,062.53	0.00	0.00	0.00	413,118.69	2,614.76	0.00			0.00	0.00	1,455,795.98
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		6,775,425.92	241.21	42,395.23	7,234.63	714,155.90	6,402.54	93.87	0.00	0.00	0.00	0.00	7,545,949.30

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	779,691.04	1,298,946.76	264,519.81	2,343,157.61
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	86,632.34	118,086.07	58,473.24	263,191.65
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)	0.00	0.00	0.00	0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)	0.00	0.00	0.00	0.00
Total Allocated Support Costs		866,323.38	1,417,032.83	322,993.05	2,606,349.26

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

A.	Central Administration Costs in General Fund and Charter Schools Funds	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	456,624.19
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000 - 7999)	15,125.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,063,307.90
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,720.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	1,536,777.09
B.	Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	7,545,949.30
2	Total Allocated Costs (from Form PCR, Column 2, Total)	2,606,349.26
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	10,152,298.56
C.	Direct Charged Costs in Other Funds	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	173,688.78
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	173,688.78
D.	Total Direct Charged and Allocated Costs (B3 + C5)	10,325,987.34
E.	Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	14.88%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000- 9999)	Total
Food Services (Objects 1000-5999, 6400-6920)	0.00				0.00
Enterprise (Objects 1000-5999, 6400-6920)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6700)			0.00		0.00
Other Outgo (Objects 1000 - 7999)				865,777.39	865,777.39
Total Other Costs	0.00	0.00	0.00	865,777.39	865,777.39

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	174,201.83		
Fund Reconciliation							0.00	129,614.48
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					174,201.83	0.00		
Fund Reconciliation							129,614.48	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	174,201.83	174,201.83	129,614.48	129,614.48

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

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									91.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	388,053.80		388,053.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	358,734.00		358,734.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	367,421.55		367,421.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,649.77		1,649.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	343,951.36		343,951.36
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	1,459,810.48	0.00	1,459,810.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	144,307.97		144,307.97
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	263,191.68							263,191.68
	Total Indirect Costs and PCR Allocations	263,191.68	0.00	0.00	0.00	0.00	144,307.97	0.00	407,499.65
	TOTAL COSTS	263,191.68	0.00	0.00	0.00	0.00	1,604,118.45	0.00	1,867,310.13
FEDERAL 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	118,832.35		118,832.35
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	84,793.81		84,793.81
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	7,068.38		7,068.38
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	210,694.54	0.00	210,694.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	18,981.47		18,981.47
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	18,981.47	0.00	18,981.47
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	229,676.01	0.00	229,676.01
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								76,140.41
	TOTAL COSTS								153,535.60
STATE AND LOCAL 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	388,053.80		388,053.80

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

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
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	239,901.65		239,901.65
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	282,627.74		282,627.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,649.77		1,649.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	336,882.98		336,882.98
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	1,249,115.94	0.00	1,249,115.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	125,326.50		125,326.50
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	263,191.68							263,191.68
	Total Indirect Costs and PCR Allocations	263,191.68	0.00	0.00	0.00	0.00	125,326.50	0.00	388,518.18
	TOTAL BEFORE OBJECT 8980	263,191.68	0.00	0.00	0.00	0.00	1,374,442.44	0.00	1,637,634.12
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								76,140.41
	TOTAL COSTS								1,713,774.53
LOCAL 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 Federal Expenditures section)								76,140.41
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)								1,094,814.52
	TOTAL COSTS								1,170,954.93

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

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2022-23 Expenditures by LEA (LE-PY)

2022-23 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	1,456,408.28	729,476.82
2. Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		(5.00)

3. Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	1,456,408.28	729,471.82
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	87.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)		87.00

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

SELPA: Monterey County (AS)

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

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

If (b) is greater than (a).

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

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

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

If (b) is less than (a).

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

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

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

SECTION 3

Column A Column B Column C

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

SELPA: Monterey County (AS)

	Actual Expenditures (LE-CY Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 2022-23	Difference (A - B)
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 vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,867,310.13		
b. Less: Expenditures paid from federal sources	153,535.60		
c. Expenditures paid from state and local sources	1,713,774.53	1,456,409.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,456,409.00	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,713,774.53	1,456,409.00	257,365.53

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

	Actual FY 2023-24	Comparison Year FY 2012-13	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,867,310.13		
b. Less: Expenditures paid from federal sources	153,535.60		
c. Expenditures paid from state and local sources	1,713,774.53	1,198,191.47	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,198,191.47	
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	1,713,774.53	1,198,191.47	
d. Special education unduplicated pupil count	91.00	47.00	
e. Per capita state and local expenditures (A2c/A2d)	18,832.69	25,493.44	(6,660.75)

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

B. LOCAL EXPENDITURES ONLY METHOD

Actual Comparison Year

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

SELPA: **Monterey County (AS)**

	FY 2023-24	FY 2014-15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,170,954.93	1,209,168.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,209,168.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,170,954.93	1,209,168.55	(38,213.62)

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

	Actual FY 2023-24	Comparison Year FY 2014-15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	1,170,954.93	1,209,168.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		1,209,168.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,170,954.93	1,209,168.55	
b. Special education unduplicated pupil count	91.00	55.00	
c. Per capita local expenditures(B2a/ B2b)	12,867.64	21,984.88	(9,117.25)

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

Bernard V. Burchette II
Contact Name

Chief Business Official

Title

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Telephone Number

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SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
TOTAL EXPENDITURES - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
EXPENDITURES - Paid from State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
PCRA	Program Cost Report Allocations						
	Total Indirect Costs and PCR Allocations	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA:

Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
TOTAL 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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from 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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00

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

SELPA:

Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								91.00
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	492,374.00		492,374.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	371,186.00		371,186.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	409,116.00		409,116.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	16,080.00		16,080.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	310,297.00		310,297.00
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	1,599,053.00	0.00	1,599,053.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	134,860.00		134,860.00
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	134,860.00	0.00	134,860.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,733,913.00	0.00	1,733,913.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	492,374.00		492,374.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	257,669.00		257,669.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	313,691.00		313,691.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	16,080.00		16,080.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	299,250.00		299,250.00
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	1,379,064.00	0.00	1,379,064.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	121,082.00		121,082.00
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	121,082.00	0.00	121,082.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,500,146.00	0.00	1,500,146.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								77,843.00
	TOTAL COSTS								1,577,989.00
	LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total	
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									77,843.00
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)									1,294,987.00
	TOTAL COSTS									1,372,830.00

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										91.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	388,053.80	0.00		388,053.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	358,734.00	0.00		358,734.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	367,421.55	0.00		367,421.55
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,649.77	0.00		1,649.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	343,951.36	0.00		343,951.36
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,459,810.48	0.00	0.00	1,459,810.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	144,307.97	0.00		144,307.97
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	263,191.68								263,191.68
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	144,307.97	0.00	0.00	144,307.97
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	1,604,118.45	0.00	0.00	1,604,118.45
FEDERAL 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		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	118,832.35	0.00		118,832.35
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	84,793.81	0.00		84,793.81
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	7,068.38	0.00		7,068.38
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	210,694.54	0.00	0.00	210,694.54
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	18,981.47	0.00		18,981.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	18,981.47	0.00	0.00	18,981.47
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	229,676.01	0.00	0.00	229,676.01
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									76,140.41
	TOTAL COSTS									153,535.60

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL 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	388,053.80	0.00		388,053.80
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	239,901.65	0.00		239,901.65
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	282,627.74	0.00		282,627.74
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,649.77	0.00		1,649.77
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	336,882.98	0.00		336,882.98
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	1,249,115.94	0.00	0.00	1,249,115.94
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	125,326.50	0.00		125,326.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	263,191.68								263,191.68
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	125,326.50	0.00	0.00	125,326.50
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	1,374,442.44	0.00	0.00	1,374,442.44
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									76,140.41
	TOTAL COSTS									1,450,582.85
LOCAL 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		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									76,140.41
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)									1,094,814.52
	TOTAL COSTS									1,170,954.93

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

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

SELPA: Monterey County (AS)

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____		
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)	_____		(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00		(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____	_____

If (b) is less than (a).

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

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

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

SELPA: Monterey County (AS)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts	Actual Expenditures	Difference
	(LB-B Worksheet)	Comparison Year	(A - B)
	FY 2024-25	FY 2023-24	
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 vs. actual method based on state and local expenditures.			
a. Total special education expenditures	1,733,913.00		
b. Less: Expenditures paid from federal sources	155,924.00		
c. Expenditures paid from state and local sources	1,577,989.00	1,450,582.85	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,450,582.85	
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	1,577,989.00	1,450,582.85	127,406.15
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 vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	1,733,913.00		
b. Less: Expenditures paid from federal sources	155,924.00		
c. Expenditures paid from state and local sources	1,577,989.00	1,198,010.47	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,198,010.47	
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	1,577,989.00	1,198,010.47	
d. Special education unduplicated pupil count	91.00	47.00	
e. Per capita state and local expenditures (A2c/A2d)	17,340.54	25,489.58	(8,149.05)
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.			

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

SELPA: Monterey County (AS)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2014-15	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	1,372,830.00	1,209,168.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,209,168.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,372,830.00	1,209,168.55	163,661.45
If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.			

	Budget	Comparison Year	Difference
	FY 2024-25	FY 2014-15	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	1,372,830.00	1,209,168.55	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		1,209,168.55	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,372,830.00	1,209,168.55	
b. Special education unduplicated pupil count	91.00	55.00	
c. Per capita local expenditures (B2a/B2b)	15,086.04	21,984.88	(6,898.84)
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.			

Bernard V Burchette II
Contact Name

Chief Business Official

Title

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Telephone Number

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Email Address

SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

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

SELPA: Monterey County (AS)

Object Code	Description	Monterey County Office of Education (AS00)	Alisal Union Elementary (AS01)	Chualar Union Elementary (AS02)	Greenfield Union Elementary (AS04)	King City Union Elementary (AS05)	Salinas City Elementary (AS06)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Monterey County (AS)

Object Code	Description	San Antonio Union Elementary (AS07)	Santa Rita Union Elementary (AS08)	Spreckels Union Elementary (AS10)	Washington Union Elementary (AS11)	South Monterey County Joint Union High (AS13)	Salinas Union High (AS14)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Monterey County (AS)

Object Code	Description	Carmel Unified (AS15)	Monterey Peninsula Unified (AS16)	North Monterey County Unified (AS17)	Pacific Grove Unified (AS18)	San Ardo Union Elementary (AS19)	San Lucas Union Elementary (AS20)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
TOTAL BUDGET - All Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
BUDGET - State and Local Sources							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
BUDGET - Local Sources							

SELPA: Monterey County (AS)

Object Code	Description	Mission Union Elementary (AS21)	Big Sur Unified (AS22)	Soledad Unified (AS23)	Gonzales Unified (AS24)	Bradley Union Elementary (AS25)	Graves Elementary (AS26)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	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
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
TOTAL BUDGET - 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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - 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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - Local Sources				

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

SELPA: Monterey County (AS)

Object Code	Description	Lagunita Elementary (AS27)	Adjustments*	Total
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	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0.00

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

Unaudited Actuals
Unaudited Actuals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Spreckels Union Elementary

Monterey County

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

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

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

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

IMPORT CHECKS

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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

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**

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

LCFF-TRANSFER - (Fatal) - 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**

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. **Passed**

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

FUND	RESOURCE	OBJECT	VALUE
01	2600	8590	(\$338,832.00)
Explanation: The negative balance reflects prior year revenue that must be returned per state guidelines for the grant.			
01	5810	8290	(\$614.00)
Explanation: The negative balance reflects prior year revenue that must be returned per state guidelines for the grant.			
13	0000	8660	(\$513.05)
Explanation: The amount represents county interest allocation reductions and one associated payable debit w/o offsetting credit that reduced revenue.			

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

REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:

Exception

FUND	RESOURCE	VALUE
01	2600	(\$338,832.00)

Explanation: The negative balance reflects prior year revenue that must be returned per state guidelines for the grant.

01	5810	(\$614.00)
----	------	------------

Explanation: The negative balance reflects prior year revenue that must be returned per state guidelines for the grant.

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

Passed

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

Passed

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

Passed

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

Passed

SUPPLEMENTAL CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

IC-BD-SUPT-VS-ADMIN - (Warning) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. **Passed**

IC-EXCEEDS-LEA-RATE - (Warning) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. **Passed**

IC-PCT - (Warning) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. **Exception**

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C is \$10.89 %
Explanation: This is consistent with prior year rates.

IC-POSITIVE - (Warning) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. **Passed**

LOT-CONTRIB-IMPORT-A - (Fatal) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. **Passed**

LOT-CONTRIB-IMPORT-B - (Warning) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. **Passed**

LOT-IMPORT - (Fatal) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. **Passed**

PCR-ALLOC-NO-DIRECT - (Warning) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. **Passed**

PCR-GF-EXPENDITURES - (Fatal) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. **Passed**

PCRAF-UNDISTRIBUTED - (Fatal) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. **Passed**

CEA-PROVIDE - (Fatal) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<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>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 011) must be opened and saved.	<u>Passed</u>
GANN-PROVIDE - (Fatal) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided.	<u>Passed</u>
ICR-PROVIDE - (Fatal) - Indirect Cost Rate Worksheet (Form ICR) must be provided.	<u>Passed</u>
UNAUDIT-CERT-PROVIDE - (Fatal) - Unaudited Actual Certification (Form CA) must be provided.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

a	b	c	d	e	f
1	Combined Assigned and Unassigned/Unappropriated Fund Balances				
2	Form	Fund		2023-24 Unaudited Actuals	
3		General Fund/County School Service Fund	Beginning Balance	\$ 6,677,981	
4			Revenues	\$ 13,334,506	
5			Expenditures	\$ 12,554,853	
6		Fair Market Value - Cash in County Treasury	Other Restatement	\$ (50,633.19)	
7					
8	01	General Fund/County School Service Fund	Ending Balance	\$ 7,407,001	
9		Nonspendable		\$ 2,500	
10		Restricted		\$ 1,624,037	
11		2600 Expanded Learning Opportunities Program (ELOP)	\$ -		
12		6266 Educator Effectiveness FY 2021-22	\$ 95,558		
13		6300 Lottery: Instructional Materials	\$ 400,037		
14		6546 Mental Health - Related Services	\$ 67,167		
15		6547 SPED Early Intervention Preschool Grant	\$ 56,614		
16		6762 Arts, Music, and Instructional Materials Discretionary Block Grant	\$ 562,532		
16		6770: Arts & Music in Schools (AMS) - Funding Guarantee Prop 28	\$ 113,227		
17		7311 Classified School Employee PD Block Grant	\$ 4,510		
18		7435 Learning Recovery Block Grant	\$ 264,539		
19		7510 Low-Performing Students Block Grant	\$ 30,395		
20		9010 Other Restricted Local - Library, Garden, and Arts	\$ 29,458		
21		Total Assigned and Unassigned Ending Fund Balances		\$ 5,780,464	
22		District Standard Reserve Level		4.00%	
23		Less District Minimum Reserve for Economic Uncertainties		\$ 502,195	
24					
25		Remaining Balance to Substantiate Need		\$ 5,278,269	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties				
Form	Fund			Description of Need
01	General Fund		\$753,291	Board Budget Guidelines requiring that the budget shall include a General Fund Reserve for Economic Uncertainty that shall not be less than 10% (current state allowed minimum; 4%) of the total expenditures of the General Fund
01	General Fund		\$398,570	SES solar relocation change orders*
01	General Fund (Lottery 1100)		\$65,000	Classroom furniture - SES
01	General Fund (Lottery 1100)		\$218,493	Common Core Materials Adoption
01	General Fund (Lottery 1100)		\$100,000	Device refresh
01	General Fund (Lottery 1100)		\$305,808	Instructional Materials
01	General Fund		\$166,207	Compensated Absences*
01	General Fund		\$2,218,102	Facility repair
01	General Fund		\$52,797	Underground Storage Tank*
01	General Fund (8150 RRM contribution from General Fund)		\$1,000,000	Districtwide painting project*
	Total of Substantiated Needs		\$5,278,268	

*Use intended with no flex

Remaining Unsubstantiated Balance \$0

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

**RESOLUTION OF THE BOARD OF TRUSTEES
RESOLUTION FOR ADOPTING THE GANN LIMIT
FOR THE SCHOOL YEAR 2023-24**

RESOLUTION No. 24-5/7

Whereas, in November of 1979, the California electorate did adopt Proposition 4, commonly known as the Gann Amendment, which added Article XIII-B to the California Constitution: and

Whereas, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including school districts; and

Whereas, the District must establish a revised Gann Limit for the 2023-24 fiscal year and a projected Gann Limit for the 2024-25 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

Now, therefore be it resolved that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2023-24 and 2024-25 fiscal years are made in accord with applicable constitutional and statutory law;

Be it further resolved that this Board does hereby declare that the appropriations in the Budget for the 2023-24 and 2024-25 fiscal years do not exceed the limitations imposed by Proposition 4;

And be it further resolved that the Superintendent provide copies of this resolution along with the appropriate attachments to interested citizens of this District.

Passed and adopted by the Governing Board of Spreckels Union School District on the 12th day of September 2024 by the following roll call vote:

_____ Frank Devine	_____ Chris Hasegawa
_____ Steve McDougall	_____ Stephanie McMurtrie Adams
_____ Peter Odello	

I hereby certify that the foregoing resolution was passed and adopted by the Board of Trustees of the Spreckels Union School District and has been entered into the minutes of said Board of Trustees.

ADOPTED: September 12, 2024
Date

Peter Odello, Clerk of the Board

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA	2022-23 Actual			2023-24 Actual		
Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	6,694,979.88		6,694,979.88			6,786,665.22
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	867.14		867.14			841.65
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2022-23			Adjustments to 2023-24		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2023-24 P2 Report			2024-25 P2 Estimate		
Unaudited actuals data should tie to Principal Apportionment Data Collection attendance reports and include ADA for charter schools reporting with the district						
1. Total K-12 ADA (Form A, Line A6)	841.65		841.65	809.67		809.67
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			841.65			809.67
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2023-24 Actual			2024-25 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	10,662.48		10,662.48	9,000.00		9,000.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	2,983,487.39		2,983,487.39	2,967,863.00		2,967,863.00
5. Unsecured Roll Taxes (Object 8042)	141,427.22		141,427.22	151,676.00		151,676.00
6. Prior Years' Taxes (Object 8043)	37,358.98		37,358.98	21,455.00		21,455.00
7. Supplemental Taxes (Object 8044)	99,665.50		99,665.50	71,841.00		71,841.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	281,949.84		281,949.84	171,776.00		171,776.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	4,264.53		4,264.53	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	214.48		214.48	48.00		48.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	3,559,030.42	0.00	3,559,030.42	3,393,659.00	0.00	3,393,659.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	3,559,030.42	0.00	3,559,030.42	3,393,659.00	0.00	3,393,659.00
EXCLUDED APPROPRIATIONS						
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			223,241.42			220,387.00
19b. Qualified Capital Outlay Projects						
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)	364,866.49		364,866.49	565,562.00		565,562.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	364,866.49	0.00	588,107.91	565,562.00	0.00	785,949.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	6,831,158.00		6,831,158.00	6,505,947.00		6,505,947.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	5,174.35		5,174.35	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	6,836,332.35	0.00	6,836,332.35	6,505,947.00	0.00	6,505,947.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	13,334,505.90		13,334,505.90	12,671,674.00		12,671,674.00

	2023-24 Calculations			2024-25 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	271,391.62		271,391.62	265,204.00		265,204.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2023-24 Actual			2024-25 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			6,694,979.88			6,786,665.22
2. Inflation Adjustment			1.0444			1.0362
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9706			0.9620
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			6,786,665.22			6,765,113.49
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			3,559,030.42			3,393,659.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			100,998.00			97,160.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			3,815,742.71			4,157,403.49
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			3,815,742.71			4,157,403.49
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			153,213.97			161,413.52
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			3,712,244.39			3,555,072.52
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			3,662,528.74			3,995,989.97
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			3,712,244.39			
b. State Subventions (Line D8)			3,662,528.74			
c. Less: Excluded Appropriations (Line C23)			588,107.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			6,786,665.22			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY						
11. Adjusted Appropriations Limit						
	2023-24 Actual			2024-25 Budget		

Spreckels Union School District

Eric Tarallo, Superintendent

RESOLUTION OF THE BOARD OF TRUSTEES AUTHORIZATION OF TRANSFER BETWEEN FUNDS

RESOLUTION No. 24-25/8

Whereas, Education Code Sections 42601 and 42602 authorize the transfer of funds between and among expenditure accounts and fund balance accounts to permit the payment of obligations during the school year;

Whereas, the Governing Board recognizes the need to maintain the Cafeteria Fund in place for 2024-25;

Be it further resolved that the Board of Trustees authorizes the transfer of funds to Cafeteria Fund (13) from General Fund (01).

Be it further resolved that the Board of Trustees authorizes the transfer of funds for the purpose stated above.

Per attached Statement

Be it further resolved that the Superintendent provide copies of this resolution, along with the appropriate documents, to interested citizens of this District.

Passed and adopted by the Governing Board of Spreckels Union School District on the 12th day of September 2024 by the following roll call vote:

_____ Frank Devine _____ Chris Hasegawa
_____ Steve McDougall Stephanie McMurtrie Adams
_____ Peter Odello

I hereby certify that the foregoing resolution was passed and adopted by the Board of Trustees of the Spreckels Union School District and has been entered into the minutes of said Board of Trustees.

ADOPTED: September 12, 2024
Date

Peter Odello, Clerk of the Board

GENERAL JOURNAL

2024-25

Spreckels Union School District

DATE 9/6/2024

REF. NO.

44043-IFTCash

POSTED

9/6/2024

Income (Debit will decrease; credit will increase)

Expenditures (Debit will increase; credit will decrease)

Account Number										AMOUNT	
										DEBIT	CREDIT
XX	XXXX	X	XXXX	XXXX	XXXX	XX	XXX	XXXX	XXXX		
FUND	RESOURCE	FY	GOAL	FUNCTION	OBJECT	SubObj	Site	Local 1	Mgmt		
01	0000	0	0000	9300	7616	00	000	0000	0000	75,000.00	
13	0000	0	0000	0000	8916	00	000	0000	0000		75,000.00
											0.00
TOTAL:										\$75,000.00	\$75,000.00

PURPOSE OF ABOVE TRANSFER(S):

Contribution #1 to Child nutrition from Gen Fund

2024-25

SIGNATURE: 

Chief Business Official

Journal Entry Link # 44043		Status Audit		Type IFTCash	Fiscal Year 2025 Transaction Date 09/06/2024		
Created BBURCHETTE2, 9/6/2024		Posted		Department BUSINESS Batch #			Originating Org
Requisition #		Purchase Order #					
Comment		Contribution to Child Nutrition from Gen Fund #1					
Account #	Comments	Line Seq (Tran Type)	Debits	Credits			
(000223) 01-0000-0-0000-9300-7616-00-0000-0000-0000	Contribution to Child Nutrition from Gen Fund #1	1 (X)	75,000.00	75,000.00			
(000613) 13-0000-0-0000-0000-8916-00-0000-0000-0000	Contribution to Child Nutrition from Gen Fund #1	2 (R)			75,000.00		
(000019) 01-0000-0- - -9110- - - -	Contribution to Child Nutrition from Gen Fund #1	3 ()			75,000.00		
(000614) 13-0000-0- - -9110- - - -	Contribution to Child Nutrition from Gen Fund #1	4 ()			75,000.00		
JE # Totals			150,000.00	150,000.00	150,000.00		

INCOME OR EXPENDITURE TRANSFERS BETWEEN FUNDS

Spreckels Union School District

DATE: 9/06/2024

TO: FISCAL SERVICES DEPARTMENT
 Monterey County Office of Education

REF. NO. 44043-IFTCash

(1) FUND (2) FUND

General (01) Cafeteria (13)

AMOUNT

DEBIT CREDIT

xx FUND	xxxx RESOURCE	x YR	xxxx GOAL	xxxx FUNCTION	xxxx OBJECT	xx SubObj	xxx Site	xxxx Local l	xxxx Mgmt
01	0000	0	0000	9300	7616	00	000	0000	0000
13	0000	0	0000	0000	8916	00	000	0000	0000

75,000.00

75,000.00

75,000.00

75,000.00

TOTAL:

PURPOSE OF ABOVE TRANSFER(S)
Contribution to Child Nutrition from Gen Fund #1
2024-25

SIGNATURE: Bernard Burchette

Chief Business Official



Chartwell School

2511 Numa Watson Road Seaside, CA 93955
Tel 831-394-3468 - www.chartwell.org

Teacher Training Institute

EDUCATIONAL CONSULTANT SERVICES AGREEMENT

THIS AGREEMENT is made and entered into August 23, 2024, by and between **Chartwell School**, Monterey County, California, hereinafter referred to as the **Consultant**, and **Spreckels Unified School District** hereinafter referred to as **SUSD**.

WITNESSETH

WHEREAS it is the desire of **Chartwell School** to provide a professionally trained Consultants to provide training services; and

WHEREAS Consultants are especially trained, experienced and competent to perform such services.

NOW, THEREFORE, in consideration of the mutual promises of the parties hereto, **SUSD** hereby retains the Consultants upon the terms and conditions hereinafter set forth, and the Consultants hereby accept said retention and agrees to perform the services hereinafter mentioned upon said terms and conditions.

TERMS OF THE AGREEMENT

Are outlined below:



IDA (International Dyslexia Association) accredits *Chartwell School's* program *Chartwell Teacher Training Institute* at the Accreditation level for its alignment to the science of reading, structured literacy and with the IDA Knowledge and Practice Standards (KPS) for Teachers of Reading.

Science of Reading and Structured Literacy Training

Participants will learn a structured literacy approach to teaching reading, aligned to the Knowledge and Practice Standards (KPS; Cowen, 2016). IDA defines KPS as “the knowledge and skills that all teachers of reading should possess to teach all students to read proficiently.” Structured Literacy is explicit, systematic teaching that focuses on phonological awareness, word recognition, phonics and decoding, spelling, and syntax. It includes morphology, vocabulary, fluency and reading comprehension development. This approach not only supports students with dyslexia, but there is substantial evidence that it is more effective for *all* learners.

Our three-pronged teaching process—knowledge acquisition, demonstration lessons and observations with trainer feedback supports participant and student learning. A Page 184 of 232

course, participants will be able to implement a program with resources necessary for small groups and/or whole class instruction. (Note: The approved IDA course is 5 days of instruction. The 3-day version of the training is considered Part 1.)

Outcomes

- Participants will learn a structured literacy approach to teaching reading, aligned to the Knowledge and Practice Standards (KPS; Cowen, 2016).
- Participants will learn how to implement daily evidence-based explicit, systematic, diagnostic, and multisensory reading instruction.
- Participants will be able to implement a program with resources necessary for small group and/or whole class instruction.

Attendees who complete the training will have the knowledge and skills to complete the [KPEERI](#) exam and apply for the [Structured Literacy Classroom Teacher Certification](#) through the Center for Effective Reading Instruction ([CERI](#)).

Date	Topics	KPS Standards	Cost
Professional Development Day 1-4 Date: Sept 4 & 18 Oct 2& 23	<ul style="list-style-type: none"> ● Science of Reading ● Reading Process: Stages of Development ● Cognitive Processes of Reading ● Neuroscience of Dyslexia ● Principles of Effective Reading Instruction ● Phonological Awareness and Phonics Skills ● Scope and Sequence of Foundational Literacy Skills 	<ul style="list-style-type: none"> ● KPS 1.2 ● KPS 1.5, 2.1, 2.2 ● KPS 1.1, 1.3,1.6, 1.7, 1.8 ● KPS 1.4, 1.6, 1.7, 2.4, 4C.1, 4C.5 ● KPS 1.2, 2.3, 2.4, 4C.5 ● KPS 1.9, 2.3, 2.4 	Up to 35 participants 8 Hours \$5,000.00
Professional Development Day 5 -6, ½ day Date: Nov 1 TBD	<ul style="list-style-type: none"> ● Overview of Comprehensive Lesson Plan ● Syllable Types and Division Rules ● Decoding: Word Lists, Coding and Questioning ● Sentence and Passage Reading Fluency ● Multisensory Dictation: Word Encoding and Sentences 	<ul style="list-style-type: none"> ● KPS 4C.2, 4C.7, 4B.1, 4B.2, 4B.3 ● KPS 4C.1, 4C.7 ● KPS 4C.1 4C.7, 4D.1 	Up to 35 participants 6 Hours \$5,000.00
Professional Development Day Date: TBD 2 hour days	<ul style="list-style-type: none"> ● Morphology Instruction and Resources ● Vocabulary Development and Models ● Reading Comprehension: Active Reading Strategies and Annotation ● Assessments: Placement and Progress 	<ul style="list-style-type: none"> ● KPS 4E.1-4E.4 ● 4C.8, 4D.1, 4D.2, 4D.3 ● KPS 4F.1- ● 4 F.5, 4D.1 	Up to 35 participants 4 Hours \$5,000.00

	<p>Monitoring</p> <ul style="list-style-type: none"> • Dyslexia and ELL • Course Assessment and Evaluation • Post Assessment and Certificate of Completion 	<ul style="list-style-type: none"> • KPS 3.1, 3.5,3.6, 4D.3 • KPS 1.5 	
Coaching Day	Demo Lessons for Teachers to observe on Spreckels school sites		\$3,000.00
			TOTAL COST: \$18,000.00

DATE: _____, 20____

DATE: _____, 20____

Representative for Chartwell/Consultant

Representative for Spreckels Unified School District

***Why is coaching so important?**

Coaching is crucial for application of new skills and transforming instructional practice, though it is often missing from teacher training and professional development.

Coaching Proves Essential for Teacher Success

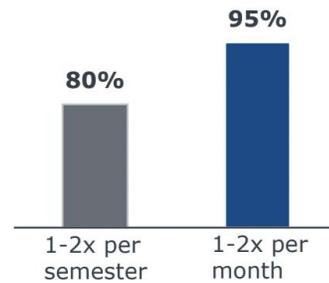
Coaching and Feedback Most Effective for Changing Teaching Practice

% of Teachers Who Demonstrate Knowledge of New Skills vs. Those Who Applied Them in the Classroom¹

Professional Learning Strategy	Demonstration of Knowledge	Classroom Application
Theory and Discussion	10%	0%
Observing a Demonstration in Training	30%	0%
Practice in Training	60%	5%
Coaching in Classroom	95%	95%

But Are Only as Effective as Their Frequency and Consistency

% of Teachers Who Changed Practice Based on Coaching Intensity



50

Hours of instruction, practice, and coaching teachers need before a new teaching strategy is mastered, implemented in class

1) Summary of a meta-analysis of the effects of training and coaching on teachers' implementation in the classroom ©2022 by EAB. All Rights Reserved. eab.com

Source: Joyce and Showers, "Designing Training and Peer Coaching: Our Needs for Learning," 2002; "Teacher Perceptions of Instructional Coaching," PIIC, <http://piic.pacoaching.org>; Sailors M, Price L.; Gulamhussein A, "Teaching the Teachers," Center for Public Education, <http://www.centerforpubliceducation.org/teachingtheteachers>; EAB interviews and analysis.

Spreckels Union School District

JOB DESCRIPTION

POSITION: School Site Teacher-in-Charge
SUPERVISOR: School Site Principal
RANGE: School Site Teacher-in-Charge Salary Schedule

A. PRIMARY FUNCTION:

Successful candidate will be identified as a Teacher on Special Assignment (TOSA). Under the direction of the Principal, the TOSA will assist the school site principal with school-wide efforts to improve student achievement and school culture.

**This position does not allow the person to perform evaluations of teachers or other professional staff and may requires, on average, an additional hour of work per day.

B ESSENTIAL FUNCTIONS / EXAMPLES OF DUTIES

Duties of this position may include, but are not limited to the following:

- Teaches reading, language arts, social studies, mathematics, science, health, art, physical education, and/or music to pupils, utilizing course of study adopted by the Board of Trustees, and other appropriate learning activities. May teach a foreign language.
- Instructs pupils in citizenship and provides guidance in other general areas specified by state law in course of study and also administrative regulations and requirements of the school district.
- Prepares lesson plans, uses adequate instructional materials, provides for small group instruction in order to better adapt the curriculum to the needs of all pupils, and through efficient and organized planning, utilizes time to best advantages.
- Establishes and maintains pupil behavior requirements which are conducive to a functional learning atmosphere in the classroom.
- Evaluates pupils' academic and social progress, keeps necessary records, and communicates with parents on the individual pupil's achievements.
- Helps determine pupil needs and cooperates with other professional staff members in assessing and helping pupils solve health, attitudes, and learning problems.
- Creates with pupils' assistance, an attractive room environment which motivates learning through displays, bulletin boards, and interest centers.
- Performs basic attendance accounting on a daily basis.
- Cooperates with principal or designee to mutually initiate the system by which the teacher will be evaluated in conformance with the district's uniform guidelines for evaluation and appraisal.
- Seeks professional growth through participation in in-service education activities for instructional improvement and enrichment.
- Counsels students and/or refers such to the appropriate agency.
- Performs as a resource for teachers and staff who express concerns for student attendance, student development and/or discipline.

- Coordinates efforts with guidance, school resource officer, school psychologist, outreach consultant, and/or social worker in meeting with students and parents to discuss improving student attendance and/or behavior.
- Consults with families via conference or communication systems concerning student attendance and behavior.
- Coordinates the site's Student Study Team process.
- Serves as a member of such committees and attends such meetings as directed by the principal (Safety, LCAP, Technology, etc.).
- Serves as site leader when administrator is out of the building.
- Serves on site's Instructional Leadership Team-communicates ILT meetings' content to entire staff; obtains feedback to share with principal.
- Assists with extra supervision when needed
- Assist with special events coordination (i.e., field trips, assemblies, celebrations, etc.)
- Provides direct support to new teachers on the school site
- Ability to work a flexible schedule and take on additional duties as assigned
- ~~Accepts duties and responsibilities as designated by administrative staff~~

C. **QUALIFICATIONS**

Minimum Requirements:

- B.A. Degree or equivalent.
- California State Teaching Credential: Standard, General, Multiple Subject
- Experience in leadership position (i.e. Instructional Leadership Team, Teacher-in-Charge, Mentor Teacher, ASB, etc.)

Desirable Requirements:

- At least 10 years of teaching experience, 5 years ~~must be~~ in the district recommended
- Professional attitude.
- Good grooming with dress that sets a good example to the student body.
- Ability to relate to faculty and students.
- Voluntary acceptance of responsibility as occasion and need arise

Knowledge of:

- Instructional standards and faculty requirements.
- Board and District policies, procedures and regulations Interpersonal skills using tact, patience, and courtesy.
- Basic computer operation, including but not limited to AERIES (Student Information System).

Ability to:

- Work with others and a desire to help others.
- Requires the ability to organize, coordinate and administer assigned programs and activities related to student discipline and attendance.
- Assist the Principal with administrative duties involving student conduct and school plant operations as assigned.
- Prepare and deliver oral presentations.

- Analyze situations accurately and adopt an effective and consistent course of action. Complete work with many interruptions.
- Read, interpret, apply, and explain rules, regulations, policies, and procedures.
- Maintain consistent, punctual, and regular attendance.
- Communicate effectively both orally and in writing.

D. PHYSICAL REQUIREMENTS:

- Ability to see for purposes of reading correspondence, documents, and other printed matter
- Ability to hear and understand speech at normal levels in person and/or on the telephone
- Ability to communicate so others will be able to clearly understand a normal conversation in person and/or on the telephone
- Physical mobility and stamina sufficient to move or sit for prolonged periods of time

E. WORKING CONDITIONS:

- Indoor/Outdoor work environment subject to standing /sitting for extended periods of time, bending, crouching, kneeling, walking, pushing, pulling, and squatting.
- Constant interruptions

| **Board ~~First~~ Second Read: ~~08/01/2024~~ 09/05/2024**

Spreckels Union School District
SCHOOL SITE TEACHER-IN-CHARGE SALARY SCHEDULE

2024-25

Column	I, II, III	IV	V	VI
	BA to BA 30	MA or BA 45	MA 15 or BA 60	MA 30 or BA 75
Steps				
1	\$60,395	\$62,114	\$65,595	\$69,072
2	\$62,775	\$64,422	\$67,900	\$71,383
3	\$65,152	\$66,736	\$70,215	\$73,691
4	\$67,987	\$69,044	\$72,523	\$76,002
5	\$69,911	\$71,353	\$74,833	\$78,312
6	\$72,289	\$73,664	\$77,141	\$80,622
7	\$74,666	\$75,973	\$79,452	\$82,929
8	\$77,049	\$78,283	\$81,764	\$85,238
9	\$79,431	\$80,593	\$84,072	\$87,551
10	\$79,431	\$83,010	\$86,594	\$90,178
11		\$85,390	\$88,972	\$92,555
12		\$85,390	\$88,972	\$92,555
13			\$92,544	\$96,127
14			\$92,544	\$96,127
15			\$92,544	\$99,694
16			\$92,544	\$99,694
17				\$103,022
18				\$103,022
19				\$106,627
20				\$106,627
21				\$110,100
22				\$110,100
23				\$113,655
24				\$113,655
25				\$117,206

Longevity of 2% will be paid to members when years of service exceed the last step and column, if applicable, of each schedule for up to 4 years. For example, members exceeding 25 years of service will be paid 2% longevity in years 26 and 27 and a compounded longevity of 2% in years 28 and 29.

2024-25 185 day work year

PENDING BOARD SECOND READ 09/05/2024



SPRECKELS UNION SCHOOL DISTRICT

P. O. Box 7362, 130 Railroad Ave, Spreckels, CA 93962

(831) 455-2550 ext. 312 • Fax: (831) 455-9816

mvalero@susd.net

BOARD AGENDA ITEM- ACTION

To: Eric Tarallo, Superintendent
Spreckels Union School District Board of Trustees

From: Monica Valero, Human Resources Coordinator

RE: Provisional Internship Permit Application for the Multiple Subject Teaching Credential

Pursuant to State mandate, the Spreckels Union School Board of Trustees must approve Provisional Internship Permit requests allowing the Spreckels Union School District (SUSD) to employ and assign teacher(s) who do not hold appropriate credential authorizations.

SUSD is requesting approval of the following Provisional Internship Permit for the Multiple Subject Teaching Credential for the 2024-2025 school year:

Adrienne Kemp – Spreckels Union School District – Kindergarten Teacher at Spreckels Elementary School, in cooperation with classroom teachers, provides supplemental instruction to assigned students.

Mrs. Kemp is planning to enroll in a Multiple Subject Teaching Credential teacher preparation program. She is currently unable to enroll due to timelines.

The application will be submitted to the California Commission on Teacher Credentialing for final approval.

No State or Federal funding is required.

RECOMMENDED ACTION:

That the Spreckels Union School District Board of Education approves the Provisional Internship Permit for the Multiple Subject Teaching Credential for the 2024-25 school year.

A handwritten signature in black ink, appearing to read "M Valero" with a smiley face, is written over a horizontal line.

Monica Valero
Human Resources Coordinator

Spreckels Union School District

June 2024

Community Relations

Administrative Regulation 1113 - District and School Websites

Regulation updated to add material related to reporting of cyberattacks to the Cybersecurity Integration Center.

Exhibit(1) 1113 - District and School Websites

Exhibit updated to clarify that the exhibit is a non-exhaustive list of materials that are required to be posted on district and school websites. Additionally, exhibit updated to reflect (1) **NEW FEDERAL REGULATIONS (89 Fed. Reg. 33474)** regarding additional notification requirements related to sex-based discrimination as well as the removal of the requirement to post specified training materials, (2) **NEW LAW (AB 1327, 2023)** which requires districts that participate in the California Interscholastic Federation to post the standardized incident form which tracks racial discrimination, harassment, or hazing at high schoolsporting games or events, (3) **NEW LAW (AB 1326, 2023)** related to posting requirements when a provisional appointment is made to fill a governing board vacancy, (4) **NEW LAW (AB 889, 2023)** related to posting requirements for specified information regarding the dangers of synthetic drugs, and (5) **NEW LAW (AB 1466, 2023)** related to posting requirements for the annual report on the use of seclusion and restraint.

Board Policy 1260 - Educational Foundation

Policy updated to reflect Proposition 28 Arts and Music in Schools Funding Guarantee and Accountability Act and corresponding California Department of Education accounting guidance regarding how districts can demonstrate state funds are used to supplement not supplant existing program funds. Additionally, policy updated to reflect that the district may not release student records or other personally identifiable student information except with parental consent or as required by law or district policy, and that student directory information may be released when appropriate.

Administration

Board Policy 2121 - Superintendent's Contract

Policy updated to delete a portion of the language related to limitations for discussing superintendent salary or other compensation in closed session as this material exists in other policy materials. Additionally, policy updated to reflect **NEW LAW (SB 494, 2023)** prohibiting a governing board from taking action to terminate a superintendent under specified conditions.

Personnel

Exhibit (1) 4112.9/4212.9/4312.9 - Employee Notifications

Exhibit updated to clarify that the exhibit is a non-exhaustive list of notices which the law explicitly requires be provided to employees. Additionally, exhibit updated to incorporate notifications related to requesting volunteers to be trained to administer albuterol and anti-seizure medication.

Board Policy 4121 - Temporary/Substitute Personnel

Policy updated to reflect **NEW LAW (AB 897, 2023)** which (1) requires an employment agreement for a categorically funded project to include the expected end date of employment, the source of funding, and the nature of the categorically funded program or project, and (2) specifies that Education Code 44909 does not apply to a teacher of classes for adults. Additionally, policy updated to reflect **NEW LAW (SB 616, 2023)** which (1) requires districts that provide sick leave on an accrual basis to provide sick leave accrual at a rate of at least 40 hours or five days by the 200th calendar day of employment, each calendar year, or 12-month period, (2) for districts that credit employees with sick leave at the beginning of each year, increases paid sick leave to 40 hours or five days, and (3) extends procedural protections against retaliation to employees covered by collective bargaining agreements. In addition, policy updated to clarify that up to 80 hours or ten days of sick leave may be carried over annually, but the district may limit an employee's use of sick leave to 40 hours or five days per year. Policy also updated to provide that reemployment provisions contained in Education Code 44918 do not apply to districts with an average daily attendance of over 250,000 (formerly 400,000).

Administrative Regulation 4121 - Temporary/Substitute Personnel

Regulation updated to clarify that "time of initial employment" means before the employee starts work, including by moving related language.

Board Policy 4127/4227/4327 - Temporary Athletic Team Coaches

Policy updated to acknowledge that well-trained coaches are vital to the success of the experience of students in sports and interscholastic athletic activities, to include a definition of "interscholastic athletic activities," and to reference **NEW LAW (AB 245, 2023)** which requires training in the use of an automated external defibrillator.

Board Policy 4161/4261/4361 - Leaves

Policy updated to reference **NEW LAW (AB 472, 2023)** which requires a district that places an employee on an involuntary leave of absence during the period the employee is charged with a criminal offense, is under criminal investigation, or is waiting due to administrative delay for necessary job-related administrative determinations, to, upon the conclusion of the proceedings in favor of the employee, pay the employee the employee's full compensation for the period of the involuntary leave of absence upon the employee's return to service in the district.

Administrative Regulation 4161/4261/4361 - Leaves

Regulation updated to clarify that one of the conditions for the district to terminate the employment of a certificated employee who was on leave of absence for 20 or more consecutive working days after April 30 of the previous school year, is for the employee to continue to be absent from work for 20 consecutive working days beginning from the date the employee was to report to work.

Administrative Regulation 4161.1/4361.1 - Personal Illness/Injury Leave

Regulation updated to clarify that it applies to certificated employees, including certificated management, and that classified employees, including classified management should refer to Administrative Regulation 4261.1 - Personnel Illness/Injury Leave. Additionally, regulation updated to reflect **NEW LAW (SB 848, 2023)** which prohibits a district from refusing to grant a request from an employee to take up to five days of reproductive loss leave, and reference **NEW FEDERAL REGULATIONS (89 Fed. Reg. 33474)** which, for purposes of Title IX, requires the district to treat pregnancy, childbirth, termination of pregnancy, or lactation, including any related medical condition or recovery, as it would any other temporary medical condition for job-related purposes, including leaves. In addition, regulation updated to include that an employee may use sick leave days for bereavement leave. Regulation also updated to reflect **NEW LAW (SB 616, 2023)** which extends procedural protections to employees covered by collective bargaining agreements and (1) requires districts that provide sick leave on an accrual basis to provide sick leave accrual at a rate of at least 40 hours or five days by the 200th calendar day of employment, each calendar year, or 12-month period, or (2) for districts that credit employees with sick leave at the beginning of each year, increases paid sick leave to 40 hours or five days.

Administrative Regulation 4161.2/4261.2/4361.2 - Personal Leaves

Regulation updated to include that the definition of immediate family includes siblings-in-law. Additionally, regulation updated to reflect **NEW LAW (SB 848, 2023)** which (1) allows employees to take up to five days of reproductive loss leave following a reproductive loss event, (2) prohibits the district from retaliating or discriminating against an employee related to reproductive loss leave, and (3) provides that unless the district's leave policy does not so specify, reproductive loss leave will be unpaid unless the employee chooses to use vacation, personal leave, accrued and available sick leave, or compensatory time off that is otherwise available to the employee.

Administrative Regulation 4261.1 - Personal Illness/Injury Leave

Regulation updated to clarify that it applies to classified employees, including classified management, and that certificated employees, including certificated management should refer to Administrative Regulation 4161.1/4361.1 - Personnel Illness/Injury Leave. Additionally, regulation updated to reflect **NEW LAW (SB 848, 2023)** which prohibits a district from refusing to grant a request from an employee to take up to five days of reproductive loss leave, and reference **NEW FEDERAL REGULATIONS (89 Fed. Reg. 33474)** which, for purposes of Title IX, requires the district to treat pregnancy, childbirth, termination of pregnancy, or lactation, including any related medical condition or recovery, as it would any other temporary medical condition for job-related purposes, including leaves. In addition, regulation updated to include that an employee may use sick leave days for bereavement leave, and that employees should be notified of the amount of sick leave they have accumulated at the beginning of each school year. Regulation also updated to reflect that up to 80 hours or 10 days of accrued sick leave may carry over, but the district may limit the use of sick leave to 40 hours or five days annually. Additionally, regulation updated to reflect **NEW LAW (SB 616, 2023)** which extends procedural protections to employees covered by collective bargaining agreements and (1) requires districts that provide sick leave on an accrual basis to provide sick leave accrual at a rate of at least 40 hours or five days by the 200th calendar day of employment, each calendar year, or 12-month period, or (2) for districts that credit employees with sick leave at the beginning of each year, increases paid sick leave to 40 hours or five days.

Students

Board Policy 5113 - Absences and Excuses

Policy updated to reference CSBA's new governance brief, "Seize the Data: Using Chronic Absence Data to Drive Student Engagement". Additionally, policy updated to clarify that absence from school is required to be excused when the absence is due to work in the entertainment or allied industry, as permitted by law. In addition, policy updated to add the requirement for teachers to provide identical or equivalent assignments and tests when a student has an excused absence.

Administrative Regulation 5113 - Absences and Excuses

Regulation updated to reflect **NEW LAW (SB 350, 2023)** which requires that (1) a student's absence be excused for up to five days when the absence is for the purpose of attending funeral services or grieving the death of a student's immediate family, or of a person who is determined by the student's parent/guardian to be in such close association with the student as to be considered the student's immediate family, and (2) a student's absence be excused for up to three days when the absence is for the purpose of accessing victim or grief support services or for participating in safety planning as it relates to the death of a student's immediate family member, or of a person who is determined by the student's parent/guardian to be in such close association with the student as to be considered the student's immediate family. Additionally, regulation updated to reflect **NEW LAW (AB 1503, 2023)** which provides that attendance at a religious retreat may be excused for no more than one school day each semester. In addition, regulation updated to generalize the means of communication from parents/guardians to verify a student absence to keep the language more timeless. Policy also updated for closer alignment with law, clarity, and gender neutrality.

Board Policy 5145.6 - Parent/Guardian Notifications

Policy updated to clarify the importance of effective communication from the district and/or school to families, and that a parent/guardian's signature acknowledging receipt of the annual notifications is not required. Additionally, policy updated to delete a portion of the material related to how notifications are presented, due to redundancy.

Exhibit (1) 5145.6 - Parent/Guardian Notifications

Exhibit updated to clarify that the exhibit is a non-exhaustive list of notices which the law explicitly requires be provided to parents/guardians. Additionally, exhibit updated to include notifications related to (1) the dangers of synthetic drug use, (2) the use of CalPADS data, (3) guidelines for the full human papillomavirus immunization, (4) school closures, and (5) status change of a nonpublic nonsectarian school or agency. Additionally, exhibit updated to delete material related to a negative balance in a meal account as this notification is no longer required.

Instruction

Board Policy 6000 - Concepts And Roles

Policy updated to align concepts with other sample policies and incorporate concepts of equity and inclusion. Additionally, policy updated to reflect **NEW GUIDANCE** from the California Department of Education, including the importance of coordination, collaboration and alignment between the school, parents/guardians and the community, and district support for innovative programs and practices that promote student engagement, growth, understanding, achievement and career exploration.

Board Policy 6164.2 - Guidance/Counseling Services

Policy updated to reflect **NEW LAW (AB 278, 2023)** which establishes the Dream Resource Grant Program with the goal of creating Dream Resource Centers at schools that serve students in grades 9-12, and **NEW LAW (SB 223, 2023)** which provides flexibility for pupil personnel services holders to receive authorization to provide child welfare and attendance services by either completing a Commission on Teacher Credentialing (CTC)-approved program of supervised field experience, or a CTC-approved program of professional preparation offered by a local educational agency. Additionally, policy updated to clarify that

(1) guidance counseling regarding school programs and career, vocational, or higher education opportunities may not be differentiated based on any protected category specified in law or board policy, and that (2) the district may not use testing or other materials that permit or require impermissible or unlawful differential treatment of students, unless such different materials cover the same occupations and interest areas and the use of such materials is essential to the elimination of bias and discrimination. In addition, policy updated to reflect **NEW LAW (AB 1173, 2023)** which requires a district that serves students in any of grades 9-12 that is planning to hold a college or career fair to notify each community college district that has overlapping jurisdiction of the date, time, and location of the fair, and provide an opportunity for the community college district to participate. Policy also updated to reflect **NEW LAW (AB 665, 2023)** which aligns a section of the Family Code with a related Health and Safety Code section which allows a minor age 12 or older to consent to outpatient mental health counseling or treatment services without parent/guardian consent if, in the opinion of a school psychologist or other professional person, the minor is mature enough to participate intelligently in the services, without having to establish that the minor would present a danger of serious physical or mental harm to themselves or others without the mental counseling or treatment services or that the minor is an alleged victim of incest or child abuse; however the child's parent/guardian is required to be involved unless the professional person determines after consulting with the minor that it would be inappropriate. Policy also updated to delete the requirement for school counselors to assist in the development of the comprehensive safety plan since this is not required by law, but maintained the requirement for school counselors to assist in the development of the disaster preparedness plan, which is part of the comprehensive safety plan.

Board Policy 6177 - Summer Learning Programs

Policy updated to incorporate concepts related to learning recovery, including that the district will provide students with supplemental instruction and support in a tiered framework that bases universal, targeted, and intensive supports on students' needs for academic, social-emotional, and other integrated student supports through a program of engaging learning experiences in a positive school climate. Policy also updated to reflect **NEW LAW (AB 723, 2023)** and **NEW LAW (AB 373, 2023)** which require a district to grant priority access for intersession programs to a foster youth and/or to a student experiencing homelessness, and that if during an intersession period the student will be moving, the student's educational rights holder will determine which school the student will attend for the intersession period. Additionally, policy updated to add that a district is required to provide any student who attends a school that is not operating an expanded learning opportunity (ELO) program transportation to attend at a location that is providing an ELO program and to return to the original location or another location that is established by the district.

Facilities

Board Policy 7214 - General Obligation Bonds

Policy updated for clarity and organization, including that the Governing Board may direct the Superintendent to explore the possibility of a bond measure

Administrative Regulation 7214 - General Obligation Bonds

Regulation updated to expand and more closely align with code language the information related to ballot materials, including that at least 88 days prior to the election the Superintendent must deliver applicable ballot materials to the officer conducting the election. Additionally, regulation updated to add new section "Ballot Materials" which includes (1) that the ballot question may not exceed 75 words, (2) that the ballot materials include a brief statement of the measure setting forth the amount of the bonds to be voted on, the maximum rate of interest, and the purposes for which the proceeds of the sale of the bonds are to be used, (3) for bond measures that require a 55 percent majority vote, a statement that the Board will appoint a citizens' oversight committee, (4) for projects that require state matching funds, a statement advising voters that the project is subject to the approval of state matching funds, and (4) that arguments in support of or in opposition to a bond measure are submitted in accordance with law, and to reflect **NEW LAW (SB 798, 2023)** which requires the inclusion of the tax rate per \$100,000 of assessed valuation on all property to be taxed to fund a bond measure. In addition, regulation updated to (1) reflect that the district will provide the citizens' oversight committee with responses to any and all findings, recommendations, and concerns addressed in the annual independent financial and performance audits within three months of receiving the audits, and (2) to include post-issuance reporting requirements.

Bylaws

Board Bylaw 9220 - Governing Board Elections

Bylaw updated to reference that a city/county charter might take precedence over district policies in regard to school board elections. Additionally, bylaw updated to reflect **NEW LAW (AB 764, 2023)**, also known as the Fair And Inclusive Redistricting for Municipalities And Political Subdivisions (FAIR MAPS) Act, which establishes a comprehensive set of rules that local governments, including school districts, must follow during the redistricting process. In addition, bylaw updated to reference new Exhibit (1), which includes a non-exhaustive list of offenses the conviction of which makes someone ineligible to be a school board member. Bylaw also updated for clarity, precision, organization, and consistency.

NEW - Exhibit (1) 9220 - Governing Board Elections

Exhibit added to provide a non-exhaustive list of offenses the conviction of which makes someone ineligible to be a school board member.

Board Bylaw 9223 - Filling Vacancies

Bylaw updated to reflect **NEW LAW (AB 1326, 2023)**, which requires that the notice of a provisional appointment be posted on the district's website. Additionally, bylaw updated to (1) focus on filling vacancy by appointment rather than special election, (2) enable the Governing Board to approve, by resolution, the procedures for selecting the person to be provisionally appointed to fill the vacancy, and (3) explain how long an appointed Board member may serve. In addition, bylaw updated for clarity, precision, organization, and consistency.

Procedures for Making an Appointment In-Lieu of Election

An appointment in-lieu of election is made when an election for members of the Board has been called, but no candidate, or only one candidate, has filed for the seat that is up for election.

If, on the 83rd day prior to a scheduled election, no one, or only one person, has been nominated for an available seat, the Board must fill the open seat by making an appointment in-lieu of election.¹

The Board must make the appointment before the date of the election.²

The Board must first establish relevant procedures and deadlines for individuals to apply for appointment to the vacant offices, and for the Board to review applicants for available positions.³ The Board must then publish a notice – at least once – in a newspaper of general circulation in the area stating that the Board intends to make an appointment, and informing persons of the procedure and deadline for applying for the office.⁴ This notice should be published in English and in Spanish.

The Board must determine and evaluate an applicant's qualifications prior to any appointment, which entails a review of the applicants' experience and other relevant background information regarding the candidates, and an interview of applicants at a public meeting of the Board of Trustees.⁵

Within 10 days of any change of organization on the Board (including an in-lieu appointment, or election) the Board must file a Statement of Facts with the California Secretary of State and the Monterey County Clerk.⁶ A copy should be provided to the County Superintendent of Schools, and Monterey County Elections Department. A person appointed in-lieu of election serves as if elected.⁷

¹ Ed. Code § 5326.

² Ed. Code § 5328.

³ Ed. Code § 5328.5.

⁴ Ed. Code § 5328.5. The Board may also post public notices in three or more public places in the District that vacancies exist and that applications are being received. If posted, these notices should be provided in Spanish and English.

⁵ See Ed. Code § 5328.

⁶ Gov't Code § 53051.

⁷ Ed. Code § 5328.

Check List for Making an Appointment In-Lieu of Election

1. **83 days prior to scheduled election date, no one or only one person has filed for election**
 - In-lieu circumstances exist, the Board may begin the process of making an in-lieu appointment.

2. **Establish relevant procedures and deadlines for individuals to apply for appointment to the vacant offices, and for the Board to review applicants for available positions**

3. **Publish a notice stating that Board intends to make an in-lieu appointment**
 - Notice must be published in a newspaper of general circulation in the area and should be published in both English and Spanish.
 - Notice must inform persons of the procedure and deadline for applying for the office.

4. **Interview applicants for the available position**
 - Interviews should be conducted at a meeting of the Board.

5. **Appoint a qualified applicant to serve as a member of the Board**
 - The Board must determine and evaluate an applicant's qualifications prior to any appointment.
 - The appointment should be made at a meeting of the Board of Trustees.
 - Meeting minutes should specify the type of appointment, and which seat the appointee is being appointed to fill.
 - A certificate of appointment, specifying the date of the appointment, the term end date, and the type of appointment, should be issued.

6. **File Statement of Facts with the California Secretary of State, the Monterey County Clerk, the County Superintendent of Schools and the Monterey County Elections Department**
 - Copy of Statement of Facts should be provided to the California Secretary of State, the Monterey County Clerk, the County Superintendent of Schools, and Monterey County Elections Department



BOARD OF TRUSTEES MEETING - Aug 01 2024 Minutes

Thursday, August 1, 2024 at 7:00 PM

District Office, Board Room

1. Opening Business

1.1 Call Public Session to Order

1.2 Roll Call

Chris Hasegawa, President

Stephanie McMurtrie Adams, Vice President

Peter Odello, Clerk **-ABSENT**

Frank Devine, Member

Steve McDougall, Member

Administration/ Others

Eric Tarallo, Bernard Burchette, Amanda O'hara, Monica Valero, Andrew Brodehl, Briana Ghan, Jennifer Pollock, Laura Viarengo, Claudia Gomez, Taryn Ryan, Stephanie Bray, Liz Green. Casey O'hara

1.3 Disclosure of item(s) to be discussed in closed session

1. Conference with labor negotiators: Provide direction to district negotiators regarding negotiations with:
 - a. California School Employees Association
 - b. Spreckels Teachers Association
 - c. Unrepresented employees
(Management/supervisory/confidential)unit

2. Public Employee discipline/dismissal/release/complaint
3. Liability Claims and Potential Litigations

1.4 Public Comment on Closed Session Items

MOTION TO ADJOURN TO CLOSED SESSION

BY:FRANK DEVINE SECONDED BY: STEVE McDOUGALL

AYES: 4 NOES: 0 ABSENT: 1

2. Closed Session, 6:35 p.m. - 6:55 p.m.

The Board of Trustees will meet to consider matters appropriate for closed session in accordance with Government Code Sections 3549.1, 54956.7 through 54957.7 and Education Code Section 35146.

Note: In the event that all closed session items listed have not been discussed in the time allotted, the closed session will reconvene at the end of open session

MOTION TO RECONVENE TO OPEN SESSION

BY:FRANK DEVINE SECONDED BY: STEVE McDOUGALL

AYES: 4 NOES: 0 ABSENT: 1

3. Reconvening to Open Session

3.1 Pledge of Allegiance

3.2 Adoption of Agenda

MOTION TO APPROVE THE AGENDA

BY:FRANK DEVINE SECONDED BY: STEVE McDOUGALL

AYES: 4 NOES: 0 ABSENT: 1

3.3 Announcement of action(s) taken in closed session (if any)

DIRECTION GIVEN TO MANAGEMENT REGARDING STA

3.4 Recognition

- Amanda O'Hara - Spreckels Elementary School Principal

3.5 Individuals desiring to address the Board (items not on the agenda)

3.6 Individuals desiring to address the Board (specific agenda items)

3.7 Bargaining unit presentations (five minutes for each):

1. Spreckels Teachers Association
2. California School Employees Association

3.8 Board member comments

3.9 Oral and written communications

PANETTA INSTITUTE FLYER

3.10 Reports

1. Superintendent
2. Buena Vista Middle School principal
3. Spreckels Elementary School principal
4. SUEF, PTO, BVBC representatives

4. Business

Information

4.1 Program Updates

1. Facilities
2. Food Service
3. Transportation
 - a. [2023-24 Transportation Report.pdf](#) 
4. Technology

4.2 [July 2024 Fund Balance Report.pdf](#) 

4.3 [2024-25 Class Configuration Update 7.25.2024.pdf](#) 

4.4 [2023-24 P Annual Attendance Summary.pdf](#) 

Action

4.5 Resolution #24-25/1 Authorization to file Eligibility Documents and State Facility Applications to the State for New Construction and Modernization Projects under the Leroy F. Greene School Facility Program

[24-25 1 Board Resolution -School Fac Prog SAB 50-03.pdf](#) 

MOTION TO APPROVE BY ROLL CALL VOTE RESOLUTION NO. 24-25/1 AUTHORIZATION TO FILE ELIGIBILITY DOCUMENTS AND STATE FACILITY APPLICATIONS TO THE STATE FOR NEW CONSTRUCTION

AND MODERNIZATION PROJECTS UNDER THE LEROY F. GREENE SCHOOL FACILITY PROGRAM

BY: STEPHANIE McMURTRIE-ADAMS

SECONDED BY: STEVE McDOUGALL

AYE FRANK DEVINE

AYE STEVEN MCDUGALL

ABSENT PETER ODELLO

AYE STEPHANIE MCMURTRIE ADAMS

AYE CHRIS HASEGAWA

4.6 Resolution #24-25/2 Designating Authorized Agent to Sign School Orders for the School Year 2024-25

- [24-25 2 Board Resolution - Authd Signers.pdf](#) 

MOTION TO APPROVE BY ROLL CALL VOTE RESOLUTION #24-25/2 DESIGNATING AUTHORIZED AGENT TO SIGN SCHOOL ORDERS FOR THE SCHOOL YEAR 2024-25

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL

AYE FRANK DEVINE
AYE STEVEN MCDUGALL
ABSENT PETER ODELLO
AYE STEPHANIE MCMURTRIE ADAMS
AYE CHRIS HASEGAWA

4.7

Resolution #24-25/3 Designating Authorized Agent to Pick Up Accounts Payable and Payroll Checks for the School Year 2024-25 • [24-25 3 Board Resolution - Authd Check Pick up.pdf](#)  MOTION TO APPROVE BY ROLL CALL VOTE
RESOLUTION #24-25/3 DESIGNATING AUTHORIZED AGENT TO PICK UP ACCOUNTS PAYABLE AND PAYROLL CHECKS FOR THE SCHOOL YEAR 2024-25

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL

AYE FRANK DEVINE
AYE STEVEN MCDUGALL
ABSENT PETER ODELLO
AYE STEPHANIE MCMURTRIE ADAMS
AYE CHRIS HASEGAWA

4.8

Resolution #24-25/4 Approval of District Representative to Joint Powers Authorities

- [24-25 4 Board Resolution - Approval of District Representative to Joint Powers Authorities.pdf](#) 

MOTION TO APPROVE BY ROLL CALL VOTE RESOLUTION #24-25/4 APPROVAL OF DISTRICT REPRESENTATIVE TO JOINT POWERS AUTHORITIES

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL

AYE FRANK DEVINE
AYE STEVEN MCDUGALL
ABSENT PETER ODELLO
AYE STEPHANIE MCMURTRIE ADAMS
AYE CHRIS HASEGAWA

4.9 Resolution #24-25/5 of the Board of Trustees - The Education Protection Account use of funds

- [24-25 5 Board Resolution - Education Protection Account complete.pdf](#) 

MOTION TO APPROVE BY ROLL CALL VOTE RESOLUTION #24-25/5 OF THE BOARD OF TRUSTEES - THE EDUCATION PROTECTION ACCOUNT USE OF FUNDS

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL

AYE FRANK DEVINE
AYE STEVEN MCDUGALL
ABSENT PETER ODELLO
AYE STEPHANIE MCMURTRIE ADAMS
AYE CHRIS HASEGAWA

4.10 Resolution #24-25/6 Ordering an Election to Authorize the Issuance of School Bonds, Establishing Specifications of the Election Order, and Requesting Consolidation with other Elections Occurring on November 5, 2024

- [24-25 6 Board Resolution -School Bond Measure.pdf](#) 

MOTION TO APPROVE BY ROLL CALL VOTE RESOLUTION #24-25/6 ORDERING AN ELECTION TO AUTHORIZE THE ISSUANCE OF SCHOOL BONDS, ESTABLISHING SPECIFICATIONS OF THE

ELECTION ORDER, AND REQUESTING CONSOLIDATION WITH
OTHER ELECTIONS OCCURRING ON NOVEMBER 5, 2024

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL

AYE FRANK DEVINE
AYE STEVEN MCDUGALL
ABSENT PETER ODELLO
AYE STEPHANIE MCMURTRIE ADAMS
AYE CHRIS HASEGAWA

5. Curriculum/Instruction

Information

- 5.1 Bullying Prevention Update
- 5.2 8th Grade Trip to Sacramento
 - [8th Grade Trip to Sac Contract 2.pdf](#) 

Action/None

6. Personnel

Information/None

Action

- 6.1 [6.1 2024-25 Certificated Offers of employment.pdf](#) 
MOTION TO APPROVE 2024-25 CERTIFICATED OFFERS OF
EMPLOYMENT

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL
AYES: 4 NOES: 0 ABSENT: 1

6.2 [Teacher in Charge Job Description](#) 

MOTION TO APPROVE TEACHER IN CHARGE JOB DESCRIPTION (BUENA VISTA AND SPRECKELS ELEMENTARY) WITH AMENDMENT OF *5 YEARS RECOMENDED INSTEAD OF 10 YEARS

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL
AYES: 4 NOES: 0 ABSENT: 1

6.3 [2024-2025 Teacher in Charge Salary Schedule](#) 

MOTION TO APPROVE 2024-2025 TEACHER IN CHARGE SALARY SCHEDULE WITH REVISIONS TO INCLUDE SALALY IN BLANK CELLS 1-9 YEARS.

BY: STEPHANIE McMURTRIE-ADAMS
SECONDED BY: STEVE McDOUGALL

AYES: 4 NOES: 0 ABSENT: 1

7. Administration

Information

7.1 Committees Update

7.2 [2023-24 NonWilliams Quarterly Report July 2024.pdf](#) 

Action/None

8. Consent Items

All items under the consent agenda may be discussed and considered separately or may be entered under one motion and action or individually at the Board's prerogative

Approval of board meeting minutes

8.1 June 18, 2024 special meeting

- [06.18.2024 Board Minutes.pdf](#) 

Business

8.2 Warrants Listing

- [June 2024 Board Report of Checks.pdf](#) 
- [July 2024 Board Report of Checks.pdf](#) 

8.3 Contracts

- [SES Proposal for Educational Enrichment Program - Casa Cultura.pdf](#) 
- 2024-25 California School Boards Association annual membership and Gamut Policy services agreement
 - [24-25 CSBA Gamut & Membership Invoices.pdf](#) 
- 2024-25 Salinas Community YMCA facility use agreement for operation of childcare or day care center
 - [YMCA Agreement 2024-2025.pdf](#) 
- 2024-25 Monterey County Office of Education Special Education classroom rental agreement
 - [2024-25 MCOE Classroom SES.pdf](#) 
- 2024-25 EDJOIN services agreement
 - [2024-25 Edjoin Agreement .pdf](#) 

8.4 Donation Listing

- None

8.5 Surplus Inventory

- None

8.6 Personnel

- Public Resignation/Retirement/Termination

Name	Assignment	Effective Date
Adrienne Kemp	SES Aide	7/26/2024
<ul style="list-style-type: none"> Public Employment 		
Name	Assignment	Effective Date
Amanda O'Hara	SES Principal	7/1/2024
April Racana	SES Music Teacher	8/12/2024
Emma Sawaya	BV Teacher	8/12/2024
Jonathan Martinez	SES Teacher	08/12/2024
Adrienne Kemp	SES Teacher	08/12/2024
Rachel Ehuan	SES Teacher	08/12/2024

[8.6 KEMP RESIGNATION.pdf](#) 

MOTION TO APPROVE CONSENT ITEMS

BY:FRANK DEVINE SECONDED BY: STEVE McDOUGALL

AYES: 4 NOES: 0 ABSENT: 1

9. Future Agenda Items

September 5, 2024 board meeting, District Office @7:00pm

- Subsequent Master Agenda Calendar
- 2024-25 Class Configurations
- Elementary School Transitional Kindergarten Classroom Teacher job description

10. Adjournment

MOTION TO ADJOURN

BY: STEVE McDOUGALL

AYES: 4 NOES: 0 ABSENT: 1

Board Meeting Approval Date September 12, 2024

Checks Dated 08/01/2024 through 08/30/2024

Board Meeting Date August 2024 Board Report of Checks

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
07200000527	08/01/2024	BrainPOP LLC	01-5800	Subscription		6,412.50
07200000528	08/01/2024	Palace Business Solutions c/o Trowbridge Ent.	01-4300	Webcams for Secretaries		86.18
07200000529	08/01/2024	Waste Management Cancelled on 08/12/2024, Cancel Register # AP08132024	Cancelled	2024-25 Garbage Disposal		1,100.39 *
07200000530	08/01/2024	Waste Management Cancelled on 08/12/2024, Cancel Register # AP08132024	Cancelled	2024-25 Garbage Disposal		2,854.19 *
07200000531	08/08/2024	First Alarm, Inc	01-5800	Fire system repair		437.50
07200000532	08/08/2024	Palace Business Solutions c/o Trowbridge Ent.	01-4300	District Office Supplies	366.77	
				Office supplies for SPED use	379.94	746.71
07200000533	08/08/2024	Silke Communications, Inc.	01-5800	Emergency Radio Annual		461.16
07200000534	08/08/2024	Teacher's Curriculum Institute	01-4300	Social Studies/BVMS		2,081.73
07200000535	08/13/2024	Commercial Truck Co	01-5820	Bus Maintenance/Repairs	7,751.68	
			13-5820	Maintenance on Food Service Truck	479.70	8,231.38
07200000536	08/13/2024	Palace Business Solutions c/o Trowbridge Ent.	01-4300	Copy Paper-BVMS		1,911.49
07200000537	08/13/2024	San Lorenzo Lumber	01-4300	2024-25 Maintenance Supplies		30.12
07200000538	08/22/2024	Commercial Truck Co	01-5820	Bus Maintenance/Repairs		1,790.68
07200000539	08/22/2024	Follett School Solutions, Inc.	01-5800	Annual renewal/Library		1,369.00
07200000540	08/22/2024	Great Minds LLC	01-4300	Eureka Math		25,855.39
07200000541	08/22/2024	Learning A-Z	01-5800	Supplemental ELA-TK-2 & 6th Grades		2,596.00
07200000542	08/22/2024	Palace Business Solutions c/o Trowbridge Ent.	13-4300	Supplies for Spreckels Food Service		133.47
07200000543	08/22/2024	San Lorenzo Lumber	01-4300	2024-25 Maintenance Supplies		82.54
07200000544	08/22/2024	School Nurse Supply	01-4300	Spreckels Health Office Supplies		638.36
07200000545	08/29/2024	First Alarm, Inc	01-5800	Fire Alarm Repair		313.75
07200000546	08/29/2024	Jet Mulch Inc.	01-5800	Playground fiber for play equipment boxes		5,073.59
07200000547	08/29/2024	Palace Business Solutions c/o Trowbridge Ent.	01-4300	District Office Supplies	143.36	
				Spreckels School Office Supplies	680.71	824.07
12858348	08/01/2024	Dodd, Stephen R	01-5800	CTC CREDENTIAL		102.65
12858349	08/01/2024	Burchette II, Bernard V	01-5200	FCMAT CIP Program		415.16
12858350	08/01/2024	Ace High Designs Inc.	01-4300	Links mentor Program		490.57
12858351	08/01/2024	Amazon Capital Services, Inc.	01-4300	5th Grade Novels	717.07	
				Instructional Materials/Novels	546.32	
				Novel replacements for ELA Boxcar Children	134.50	
				Social Studies	620.40	
			13-4300	Spreckels Food Service Supplies	33.87	2,052.16
12858352	08/01/2024	Amplify	01-4300	Alisha Ball		7,003.00
12858353	08/01/2024	AMS.Net, Inc.	01-5800	pFlex hours	5,000.00	
			21-4300	E-Rate 27	51.09	

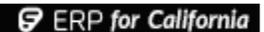
The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/01/2024 through 08/30/2024

Board Meeting Date August 2024 Board Report of Checks

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
12858353	08/01/2024	AMS.Net,Inc.	21-4400	E-Rate 27	193.32	
			21-5800	E-Rate 27	49.59	5,294.00
12858354	08/01/2024	California's Valued Trust	01-3402	August 24 Coverage	496.30	
			01-3701	August 24 Coverage	562.75	
			01-9513	August 24 Coverage	92,469.02	
				August 24 Coverage recon	1.59	93,529.66
12858355	08/01/2024	CDW-G	01-5800	Adobe Lisence renewals		1,379.00
12858356	08/01/2024	ClassLink, Inc.	01-5800	ClassLink annual		3,848.55
12858357	08/01/2024	Collaborative Classroom	01-4300	SIPPS Materials-SES		2,656.46
12858358	08/01/2024	Curriculum Associates LLC	01-5800	Ellevation Platform Subscription		7,000.00
12858359	08/01/2024	Fagen Friedman & Fulfroost LLP	01-5810	June 24 SPED Legal		401.50
12858360	08/01/2024	GoGuardian	01-5800	Chromebook Management		22,600.50
12858361	08/01/2024	Hydro Turf, Inc	01-4300	2024-25 Landscape Maintenance Supplies		315.37
12858362	08/01/2024	Pitney Bowes Global	01-5630	2024-25 Postage Meter Lease		58.12
12858363	08/01/2024	QuaverED,Inc.	01-5800	Wuaver Music CA Curriculum 5 year subscription		9,555.00
12858364	08/01/2024	Renaissance Learning, Inc	01-5800	Accelerated Reader & Star Reading	12,637.23	
				myOn and Freckle suscriptions	17,909.00	30,546.23
12858365	08/01/2024	Smith & Enright Landscaping	01-5800	2024-25 Lawn & Landscape Maintenance		3,245.00
12858366	08/01/2024	Valley Trophies,Inc.	01-4300	Retiree Plaque		138.67
12858367	08/01/2024	Verizon Wireless Services LLC	01-5940	2024-25 Cell Service		176.38
12859407	08/08/2024	Advanced Workplace Strategies	01-5800	Driver testing		788.79
12859408	08/08/2024	Aeries Software, Inc.	01-5800	Student Information System		15,960.93
12859409	08/08/2024	Allied Products Corporation	01-4300	Classroom US Flags		65.62
12859410	08/08/2024	American Eagle Enterprises	01-5800	Annual Bleacher Inspections		2,030.00
12859411	08/08/2024	Associated Valuation Services, Inc	01-4300	Asset tags-500		455.00
12859412	08/08/2024	California Janitorial Supply	01-4300	Summer Cleaning Supplies		3,631.52
12859413	08/08/2024	California Water Service Co	01-5530	2024-25 BVMS Water Service		1,468.02
12859414	08/08/2024	California-American Water Co	01-5940	2024-25 Waste Water Services		980.36
12859415	08/08/2024	Howard Technology	21-4300	AVer Doc Cams		9,697.50
12859416	08/08/2024	nexVortex,Inc.	01-5910	2024-25 VOIP Services		438.48
12859417	08/08/2024	Pitney Bowes Global	01-5630	2024-25 Postage Meter Lease		83.08
12859418	08/08/2024	San Joaquin Co. Office of Ed.	01-5800	24/25 Edjoin Renewal		800.00
12859419	08/08/2024	SDI Innovations	01-4300	2024-25 BVMS Student Planners		1,935.74
12859420	08/08/2024	Shred-it USA	01-5800	2024-25 Document Shredding		257.77
12859421	08/08/2024	Spreckels Water Company	01-5530	2024-25 WaterService		2,467.09
12859422	08/08/2024	Sturdy Oil Company	01-4310	2024-25 Maintenance & Food Service Fuel		158.50
12859423	08/08/2024	Target Pest Control, Inc	01-5570	2024-25 Pest Control (Ants)		180.00

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Checks Dated 08/01/2024 through 08/30/2024

Board Meeting Date August 2024 Board Report of Checks

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
12860746	08/13/2024	Amplify	01-4300	Metabolism Kit for Science		458.59
12860747	08/13/2024	AMS.Net,Inc.	21-4300	E-Rate 27	2,115.10	
			21-4400	E-Rate 27	8,003.73	
			21-5800	E-Rate 27	2,053.11	12,171.94
12860748	08/13/2024	AT&T	01-5910	2024-25 Phone Service-BVMS	31.48	
				2024-25 Phone Service-DO	152.72	
				2024-25 Phone Service-SES	62.82	247.02
12860749	08/13/2024	BSK Associates	01-5800	BVMS Solor Project	750.00	
				Spreckels Solar Inspection & Testing	18,620.50	19,370.50
12860750	08/13/2024	CopyMat CA LLC	01-4300	Parent Square Posters	11.31	
				Spreckels Student Handbook	500.47	511.78
12860751	08/13/2024	Grainger	01-4400	Drain Cleaning Machine for Maintenance		3,417.09
12860752	08/13/2024	Heinemann	01-4300	ELA Supplemental		1,081.32
12860753	08/13/2024	Howard Technology	01-4300	Chromebooks/BVMS	16,835.00	
				Chromebooks/SES	34,495.20	51,330.20
12860754	08/13/2024	Learning Without Tears	01-4300	TK Support materials		782.27
12860755	08/13/2024	Studies Weekly,Inc.	01-4300	Social Studies		4,979.88
12860756	08/13/2024	Twig Education Inc.	01-4300	Science G4/A2		8,072.89
12860757	08/13/2024	Zaner-Bloser,Inc.	01-4300	Spelling Connections/SuperKids		19,980.99
12862200	08/22/2024	Amazon Capital Services,Inc.	01-4300	2024-25 District Office Supplies	40.32	
				Flag refresh	110.29	
				Links Mentor Program Supplies	30.44	
				Locking money transport bags	154.56	
				Replacement cameras/BVMS	193.93	529.54
12862201	08/22/2024	BSK Associates	01-5800	Spreckels Solar Project		1,547.50
12862202	08/22/2024	California Janitorial Supply	01-4300	Custodial Supplies		2,229.60
12862203	08/22/2024	CharacterStrong LLC	01-4300	Annual renewal		1,498.00
12862204	08/22/2024	CTC	01-5800	Credential fee		100.00
12862205	08/22/2024	CTC	01-5800	PIP Fee - Kemp		100.00
12862206	08/22/2024	CTC	01-5800	Credential fee		100.00
12862207	08/22/2024	CTC	01-5800	Credential fee		100.00
12862208	08/22/2024	CTC	01-5800	Credential fee		100.00
12862209	08/22/2024	CTC	01-5800	Credential fee		100.00
12862210	08/22/2024	Grainger	01-4300	2024-25 Maintenance Supplies	365.49	
				DO supplies	60.47	425.96
12862211	08/22/2024	Irick Inspections,Inc.	01-5800	BV Solar Project Inspection	1,000.00	
				Spreckels HVAC Project Inspection	2,500.00	

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Checks Dated 08/01/2024 through 08/30/2024

Board Meeting Date August 2024 Board Report of Checks

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
12862211	08/22/2024	Irick Inspections, Inc.	01-5800	Spreckels Solar Project Inspection	7,500.00	11,000.00
12862212	08/22/2024	Pacific Gas & Electric	01-5510	2024-25 Gas Service-BVMS	89.10	
			01-5520	2024-25 Electric Service-BVMS	4,264.78	4,353.88
12862213	08/22/2024	Pitney Bowes Global	01-5630	2024-25 Postage Meter Lease		308.76
12862214	08/22/2024	Smokey Key Service	01-5800	Lock & Key Services		541.07
12862215	08/22/2024	The Post Box	01-5800	2024-25 Background Check Services		100.00
12862216	08/22/2024	UCCR	01-5800	Science Camp Program		15,500.00
12862217	08/22/2024	Waste Management	01-5550	2024-25 Garbage Disposal		3,954.58
12864007	08/29/2024	Amon, Tammi S	01-4300	HWC training supplies		244.03
12864008	08/29/2024	Dodd, Stephen R	01-4300	Volleyball balls & Soccer Nets		976.47
12864009	08/29/2024	Mac Millan, Anita M	01-5890	Driver testing		35.00
12864010	08/29/2024	Aulenta, John A.	01-5800	Evaluations & Assessments		3,000.00
12864011	08/29/2024	California Janitorial Supply	01-4300	Custodial Supplies		3,775.15
12864012	08/29/2024	California's Valued Trust	01-3402	September 24 Coverage	496.30	
			01-3701	September 24 Coverage	562.75	
			01-9513	September 24 Coverage	90,979.06	92,038.11
12864013	08/29/2024	CDW-G	01-5800	Fortinet renewal		11,440.00
12864014	08/29/2024	Ferguson Enterprises, Inc #686	01-4300	2024-25 Maintenance supplies		129.93
12864015	08/29/2024	Gavilan Pest Control	01-5570	24-25 Pest Control/Gophers		500.00
12864016	08/29/2024	Hydro Turf, Inc	01-4300	2024-25 Landscape Maintenance Supplies		166.79
12864017	08/29/2024	Monterey Bay Office Prod., Inc.	01-5800	PaperCut Software-Printer management		7,100.78
12864018	08/29/2024	Pacific Gas & Electric	01-5510	2024-25 Gas Service-SES	58.61	
			01-5520	2024-25 Electric Service-DO	1,094.23	
				2024-25 Electric Service-SES	5,616.13	6,768.97
12864019	08/29/2024	School Sport, Inc.	01-5800	Annual backstop inspections		3,250.00
12864020	08/29/2024	Smith & Enright Landscaping	01-5800	2024-25 Lawn & Landscape Maintenance		3,245.00
12864021	08/29/2024	Vel Com	01-5800	Add data drops for new printer/BV	495.00	
				Add data drops for new printer/DO	350.00	845.00
12864022	08/29/2024	Verizon Wireless Services LLC	01-5940	2024-25 Cell Service		195.81
Total Number of Checks					104	593,940.98

	Count	Amount
Cancel	2	3,954.58
Net Issue		589,986.40

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

Checks Dated 08/01/2024 through 08/30/2024

Board Meeting Date August 2024 Board Report of Checks

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
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Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	99	567,175.92
13	Cafeteria Fund	3	647.04
21	Building Fund	3	22,163.44
Total Number of Checks		102	589,986.40
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			589,986.40

ie 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.

**Central Coast VNA And Hospice, INC.
AND
Spreckels Union School District**

AGREEMENT

This Agreement is made and entered into this 1st day of August, 2024, in the State of California, by and between Central Coast VNA & Hospice, Inc (hereinafter referred to as CCVNA) and Spreckels Union School District (hereinafter referred to as SUSD)

WITNESSETH

CCVNA agrees to provide Nursing Services as authorized by SUSD. SUSD agrees to pay for said services in accordance with the CCVNA schedule of fees. CCVNA and SUSD do agree as follows:

TERMS

This Agreement shall commence on August 1, 2024, and shall remain in effect through May 31, 2025, unless either party gives written notice of termination to the other party at least thirty (30) days in advance of such termination.

SERVICES

CCVNA shall provide Nursing Services as authorized by SUSD. These services are to be performed under the terms and conditions of this agreement and in accordance with any applicable requirements of federal, state, local rules and/or regulations.

RESPONSIBILITIES

CCVNA is responsible for performing appropriate Nursing Services according to the California Education Code.

CCVNA is responsible for reporting all services performed to SUSD.

FEE SCHEDULE

Fees shall be paid in accordance with Exhibit A.

PAYMENTS

The services, to be provided under this Agreement, are to be paid for by SUSD at the rate set forth by the CCVNA schedule of fees. Billing and payment will be as follows:

1. CCVNA shall provide SUDS each month, invoices that will certify services.
2. CCVNA shall prepare a monthly statement of services rendered indicating dates and hours of service. Statements are to be received by SUSD by the 10th day of the month.
3. SUSD shall pay CCVNA for services rendered within thirty (30) days from the date of billing. Under District law, an annual interest rate not to exceed 12% shall apply to all invoices not paid within 30 days.

CCVNA agrees not to directly bill any client for whom CCVNA provides services under this Agreement.

ATTORNEY FEES

If any action at law or in equity is brought to enforce or interpret the provisions of this Agreement, the prevailing party will be entitled to all actual attorney's fees and other costs incurred in that action, in addition to any other relief to which that party may be entitled.

NOTICES

When this Agreement does not indicate another means of giving notice, notices to the parties in connection with this Agreement shall be given personally or by first class, certified, or registered mail addressed to the respective party at the address set forth on the following page.

PRIVACY

All interactions between clinician and employee are subject to State and Federal guidelines set forth in the Health Insurance Portability and Accountability Act (HIPAA). See Exhibit B.

LIABILITY

If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

This Agreement may not be assigned by either party without the express written consent of the other party.

Each party to this Agreement acknowledges that no representations, inducements, promises or agreements, orally or otherwise, have been made by any party, or anyone acting on behalf of any parties, which are not embodied herein, and that no other agreement, statement or

promise not contained in this Agreement shall be valid or binding.

Any modification of this Agreement will be effective only if it is in writing and signed by all parties to this Agreement.

In addition to those remedies provided for herein, SUSD and CCVNA shall have available all remedies provided by law.

The undersigned have entered into this Agreement on the date first written above.

Spreckels Union School District
130 Railroad Ave.
Salinas, CA 93901

Central Coast VNA & Hospice, INC
5 Lower Ragsdale Dr
Monterey, CA 93940

By: Bernard U Burchette

By: _____

Name: Bernard U Burchette

Name: Jennifer Sjoblom / COO

Date: 8/28/24

Date: _____

**EXHIBIT A
CCVNA
Fee Schedule for
Spreckels Union School District**

Nursing Services:

\$ 150.00 per hour (2 hour minimum) per RN

Plus, travel time and mileage at the federally approved rate.

Exhibit “B”

Central Coast VNA & Hospice, INC. And Spreckels Union School District

HIPAA BUSINESS ASSOCIATE ADDENDUM

This HIPAA Business Associate Addendum (“Addendum”) supplements and is made a part of the agreement (“Agreement”) by and between Central Coast VNA & Hospice, Inc. (“Covered Entity”) and Spreckels Union School District, (“Business Associate”), and is effective as of the compliance date of the Privacy Rule (defined below) August 1, 2024 (“the Addendum Effective Date”).

RECITALS

- A. Covered Entity wishes to disclose certain information to Business Associate pursuant to the terms of the Agreement, some of which may constitute Protected Health Information (“PHI”) (defined below).
- B. Covered Entity and Business Associate intend to protect the privacy and provide for the security of PHI disclosed to Business Associate pursuant to the Agreement in compliance with the Health Insurance Portability and Accountability Act of 1996, Public Law No. 104-191 (“HIPAA”), regulations promulgated thereunder by the U.S. Department of Health and Human Services (the “HIPAA Regulations”), and other applicable laws.
- C. The purpose of this Addendum is to satisfy certain standards and requirements of HIPAA, the Privacy Rule and the Security Rule (defined below), including, but not limited to, Title 45, Sections 164.314(a)(2)(i), 164.502(e) and 164.504(e) of the Code of Federal Regulations (“CFR”).

In consideration of the mutual promises below and the exchange of information pursuant to this Addendum, the parties agree as follows:

1. Definitions.

a. “Designated Record Set” shall have the meaning given to such term under the Privacy Rule, including, but not limited to, 45 CFR Section 164.501.

b. “Electronic Protected Health Information” or “Electronic PHI” shall have the meaning given to such term under the Privacy Rule and the Security Rule, including, but not limited to, 45 CFR Section 160.103.

c. “Individual” shall have the meaning given to such term under the Privacy Rule

and the Security Rule, including, but not limited to, 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.502(g).

d. “Privacy Rule” shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 162 and Part 164, Subparts A and E.

e. “Protected Health Information” or “PHI” shall have the meaning given to such term under the Privacy Rule and the Security Rule, including, but not limited to, 45 CFR Section 160.103, as applied to the information created or received by Business Associate from or on behalf of Covered Entity.

f. “Required by Law” shall have the meaning given to such term under the Privacy Rule and the Security Rule, including, but not limited to, 45 CFR Section 164.103.

g. “Secretary” shall mean the Secretary of the Department of Health and Human Services or his or her designee.

h. “Security Incident” shall have the meaning given to such term under the Security Rule, including, but not limited to, 45 CFR Section 164.304.

i. “Security Rule” shall mean the Security Standards at 45 CFR Parts 160 and 162 and Part 164, Subparts A and C.

2. Permitted Uses and Disclosures of PHI. Except as otherwise limited in this Addendum, Business Associate may: (i) use or disclose Protected Health Information to perform functions, activities, or services for, or on behalf of, Covered Entity as specified in the Agreement, provided that such use or disclosure would not violate the Privacy Rule if done by Covered Entity; and (ii) use Protected Health Information for the proper management and administration of Business Associate or to carry out the legal responsibilities of Business Associate. Except as otherwise limited in this Addendum, Business Associate may disclose Protected Health Information for the proper management and administration of Business Associate, provided that disclosures are Required by Law, or Business Associate obtains reasonable assurances from the person to whom the information is disclosed that it will remain confidential and will be used or further disclosed only as Required by Law or for the purpose for which it was disclosed to the person, and that the person agrees to notify Business Associate of any instances of which it is aware in which the confidentiality of the information has been breached.

3. Obligations of Business Associate.

a. Appropriate Safeguards. Business Associate shall use appropriate safeguards to

prevent use or disclosure of Protected Health Information other than as provided for by the Agreement and this Addendum. Business Associate shall implement administrative, physical and technical safeguards that reasonably and appropriately protect the confidentiality, integrity and availability of the electronic PHI that it creates, receives maintains or transmits on behalf of Covered Entity (“Electronic PHI”), as required by the Security Rule.

b. Reporting of Improper Use or Disclosure and Security Incidents. Business Associate shall report to Covered Entity any use or disclosure of Protected Health Information not provided for by the Agreement and this Addendum within five (5) days of becoming aware of such use or disclosure. Commencing on the compliance date of the Security Rule, Business Associate shall report to Covered Entity any Security Incident within five (5) days of becoming aware of such incident.

c. Business Associate’s Agents. Business Associate shall ensure that any agent, including a subcontractor, to whom it provides Protected Health Information agrees to the same restrictions and conditions that apply through this Addendum to Business Associate with respect to such Protected Health Information. Business Associate shall ensure that any agent, including a subcontractor, to whom it provides Electronic PHI agrees to implement reasonable and appropriate safeguards to protect such information.

d. Access to PHI. Business Associate shall provide access, at the request of Covered Entity, and in the time and manner designated by Covered Entity, to Protected Health Information in a Designated Record Set, to Covered Entity or, as directed by Covered Entity, to an Individual in order to meet the requirements under 45 CFR Section 164.524.

e. Amendment of PHI. Business Associate shall make any amendment(s) to Protected Health Information in a Designated Record Set that Covered Entity directs or agrees to pursuant to 45 CFR Section 164.526, at the request of Covered Entity or an Individual, and in the time and manner designated by Covered Entity. If an Individual requests an amendment of Protected Health Information directly from Business Associate or its agents or subcontractors, Business Associate must notify Covered Entity in writing within five (5) days of receiving such request. Any denial of amendment of Protected Health Information maintained by Business Associate or its agents or subcontractors shall be the responsibility of Covered Entity.

f. Documentation of Disclosures. Business Associate agrees to document such disclosures of Protected Health Information and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR Section 164.528. At a

minimum, such information shall include: (i) the date of disclosure; (ii) the name of the entity or person who received Protected Health Information and, if known, the address of the entity or person; (iii) a brief description of the Protected Health Information disclosed; and (iv) a brief statement of the purpose of the disclosure that reasonably informs the Individual of the basis for the disclosure, or a copy of the Individual's authorization, or a copy of the written request for disclosure.

g. Accounting of Disclosures. Business Associate agrees to provide to Covered Entity or an Individual, in the time and manner designated by Covered Entity, information collected in accordance with Section 3(f) of this Addendum, to permit Covered Entity to respond to a request by an Individual for an accounting of disclosures of Protected Health Information in accordance with 45 CFR Section 164.528. In the event that the request for an accounting is delivered directly to Business Associate or its agents or subcontractors, Business Associate shall forward such request to Covered Entity in writing within five (5) days of receipt of such request. It shall be Covered Entity's responsibility to prepare and deliver any such accounting requested.

h. Retention of Protected Health Information. Notwithstanding Section 4(c) of this Addendum, Business Associate and its subcontractors or agents shall retain all Protected Health Information throughout the term of the Agreement and shall continue to maintain the information required under Section 3(g) of this Addendum for a period of six (6) years after termination of the Agreement.

i. Governmental Access to Records. Business Associate shall make its internal practices, books and records, including policies and procedures and Protected Health Information, relating to the use and disclosure of Protected Health Information received from, or created or received by Business Associate on behalf of, Covered Entity available to the Secretary and, at the request of the Covered Entity, to the Covered Entity, for purposes of the Secretary determining Covered Entity's compliance with the Privacy Rule.

j. Mitigation. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a use or disclosure of Protected Health Information by Business Associate in violation of the requirements of this Addendum.

k. Minimum Necessary. Business Associate (or its agents or subcontractors) shall only request, use and disclose the minimum amount of Protected Health Information necessary to accomplish the purpose of the request, use or disclosure.

4. Term and Termination.

a. Term. The term of this Addendum shall commence as of the Addendum Effective

Date, and shall terminate when all of the Protected Health Information provided by Covered Entity to Business Associate, or created or received by Business Associate on behalf of Covered Entity, is destroyed or returned to Covered Entity or, if it is infeasible to return or destroy Protected Health Information, protections are extended to such information, in accordance with the termination provisions in this Section.

b. Termination for Cause. Upon Covered Entity's knowledge of a material breach by Business Associate of this Addendum, Covered Entity shall either (i) provide an opportunity for Business Associate to cure the breach or end the violation within the time specified by Covered Entity, or (ii) immediately terminate this Addendum and the Agreement if cure is not possible.

c. Effect of Termination.

(i) Except as provided in paragraph (ii) of this Section 4(c), upon termination of this Addendum for any reason, Business Associate shall return or destroy all Protected Health Information received from Covered Entity, or created or received by Business Associate on behalf of Covered Entity, and shall retain no copies of the Protected Health Information. This provision shall apply to Protected Health Information that is in the possession of subcontractors or agents of Business Associate.

(ii) In the event that Business Associate determines that returning or destroying the Protected Health Information is infeasible, Business Associate shall provide to Covered Entity notification of the conditions that make return or destruction infeasible. Upon mutual agreement of the parties that return or destruction of Protected Health Information is infeasible, Business Associate shall extend the protections of this Addendum to such Protected Health Information and limit further uses and disclosures of such Protected Health Information to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such Protected Health Information.

5. Regulatory References. A reference in this Addendum to a section in the Privacy Rule means the section as in effect or as amended, and for which compliance is required.

6. Amendment. The parties agree to take such action as is necessary to amend this Addendum from time to time as is necessary for Covered Entity to comply with the requirements of the Privacy Rule and HIPAA.

7. Survival. The respective rights and obligations of Business Associate under Section 4(c) of this Addendum shall survive the termination of the Addendum and the Agreement.

8. No Third Party Beneficiaries. Nothing express or implied in this Agreement is intended to confer, nor shall anything herein confer, upon any person other than Covered Entity, Business Associate and their respective successors or assigns, any rights, remedies, obligations or liabilities whatsoever.

9. Effect on Agreement. Except as specifically required to implement the purposes of this Addendum, or to the extent inconsistent with this Addendum, all other terms of the Agreement shall remain in force and effect.

10. Interpretation. The provisions of this Addendum shall prevail over any provisions in the Agreement that may conflict or appear inconsistent with any provision in this Addendum. Any ambiguity in this Addendum shall be resolved in favor of a meaning that permits Covered Entity to comply with the Privacy Rule.

IN WITNESS WHEREOF, the parties hereto have duly executed this Addendum as of the Addendum Effective Date.

COVERED ENTITY

BUSINESS ASSOCIATE

CENTRAL COAST VNA & HOSPICE, INC.

SPRECKELS UNION SCHOOL DISTRICT

By: _____

By: Bernard V Burchette II

Print Name: Jennifer Sjoblom

Print Name: Bernard V Burchette II

Title: Chief Operations Officer

Title: Chief Business Official

Date: _____

Date: 8/28/24

J & S Refrigeration, Inc.
 22307 Berry Dr.
 Salinas CA 93908

Estimate

Name/Address
Spreckels Elementary

Date	Estimate No.	Project
09/04/24	797	

Item	Description	Quantity	Cost	Total
Equipment	Everest Single Door Freezer 21 Cubic Feet *Parts and labor: 3 years from ship date Electrical components: 5 years from ship date Compressor: 10 years from ship date *		2,965.00	2,965.00
Labor 1.5 hr	Labor performed on Replacing Chest Freezer in Office with New Upright Freezer and Disposal of old Freezer. 1 Tech 1 Helper		300.00	300.00
Disposal Fee	Disposal of materials/equipment		110.00	110.00
Freight	Regular/Ground		250.00	250.00
	Sales Tax		7.75%	229.79
			Total	\$3,854.79

August 2024 Donations

Date	Name	Reason	Amount
8/7/2024	Spreckels PTO	23-24 Field Trips	\$8,791.70
8/13/2024	SUEF	23-24 District Pledge	\$61,000.00
8/20/2024	Bobcat Club	23-24 Field Trips	\$6,525.50

Purge Inventory

September 2024

Barcode/Tag #	Site	Item	Make	Model	SERIAL #	Cost	Depreciated Value	Acquisition Date
001792SPUSD	Spreckels	Chest Freezer	Arctic Air	CF092	WB32945284	\$500.00	\$25.00	7/1/2004

Resignation Letter
August 1, 2024

To whom it may concern, as of the first of August I will no longer be working for Spreckels Unified School District at Buena Vista Middle School.
Thank you for the opportunity,

Sincerely,



Beth M. Gonzalez



Resignation letter

1 message

Barbara Grewell <bgrewell@susd.net>
To: Monica Valero <mvalero@susd.net>

Thu, Aug 15, 2024 at 10:08 AM

Grewell
6 San Juan Dr.
Salinas CA 93901

8/12/2024

Spreckels union school district,

Please accept this letter as a formal notice of my resignation from Sped aide at Spreckels Elementary. Due to medical reasons I'm unable to give any notice. I apologize, for the inconveniences and timing. I want to thank everyone at Spreckels , it's been an honor working for this district and I hope to reapply in the near future if everything goes well. Thank you again.

Sincerely,
Barbara Grewell

Aug 30, 2024

Andrew Brodehl

Eric Tarallo
Superintendent
Spreckels Union School District
130 Railroad Ave
Spreckels, Ca 93962

Dear Superintendent Tarallo and School Board,

Please accept my resignation from my position as Facilities Manager at Spreckels Union School District. My last day of employment will be September 13, 2024.

I want to take this opportunity to thank you and the staff at Spreckels School District for the valuable experience and support provided during my time here. It has been an honor to work with such a talented and dedicated group of individuals.

I am committed to ensuring a smooth transition and am willing to assist the district on a as needed basis. Please let me know how I can best support the school during this time.

Thank you again for everything,

Sincerely,



Andrew Brodehl