

REGULAR MEETING AGENDA

September 14, 2026 at 5:30PM

A full Board packet is available for review at AeroSTEM Academy school office(82 Second Street, Yuba City, CA 95991) from 8am to 4pm, Monday through Friday (excluding legal holidays), and AeroSTEM Academy's website at aerostem.org.

MISSION STATEMENT

AeroSTEM Academy cultivates resilient learners through a STEM-based, experiential educational environment. We equip students to adapt in an evolving world, empowering them to lead lives of innovation, lifelong learning, and meaningful contribution in the 21st century.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL OF MEMBERS

Present Absent

- 3.1. President: Chris Ramey, Parent Representative
- 3.2. Secretary: Dallan Reese, Community Representative
- 3.3. Joe Borzelleri, Community Representative
- 3.4. Mike Reid, SCSOS Representative (Non-Voting)
- 3.5. Vacant
- 3.6. Vacant
- 3.7. Vacant

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4. APPROVAL OF BOARD AGENDA

Action to add or delete items from any portion of the agenda or to discuss any consent agenda items must be taken prior to adoption of agenda.

Motion: _____ **Second:** _____ **Ayes:** _____ **Noes:** _____ **Abstain:** _____

5. COMMENT FROM MEMBERS OF THE PUBLIC CONCERNING ITEMS NOT ON THE AGENDA

*Members of the public are invited to address the Board of Directors on any matter within the Charter School's jurisdiction. Comments regarding items listed on this agenda will be heard when the specific item is considered or during the public comment section. For matters not appearing on the posted agenda, members of the public may speak during non-agenda public comment; however, pursuant to California Government Code Section 54954.2, **the Board is legally prohibited from taking action, deliberating, or engaging in dialogue on items not listed on the agenda. Board members may only briefly respond to statements, ask clarifying questions, or direct staff to place the matter on a future agenda.***

To ensure all speakers have an opportunity to be heard, individual comments are limited to three (3) minutes per speaker, with a maximum of twenty (20) minutes allocated per topic.

While submitting a Speaker Card prior to the item is requested to assist the Board in organizing the meeting, providing personal information or completing a card is voluntary and not required as a condition to speak. The Board welcomes open public input and criticism regarding District policies, programs, services, or actions, provided speakers adhere to meeting rules of decorum. Any individual requiring disability-related modifications or accommodations to participate in the meeting, including auxiliary aids or services, should contact the Executive Director's Office at least 48 hours prior to the scheduled meeting.

6. CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine and all will be enacted by one motion with a roll call vote. There will be no separate discussion of these items unless a member of the Board of Directors, audience, or staff requests that specific items be removed from the Consent Agenda for separate action. Any items removed will be considered after the motion to approve the Consent Agenda.

6.1. Board Meeting Minutes - 8/14/26 Board Meeting

Motion: _____ **Second:** _____ **Ayes:** _____ **Noes:** _____ **Abstain:** _____

7. DISCUSSION ITEMS

7.1. DIRECTOR'S REPORT

7.2. FINANCIAL REPORT

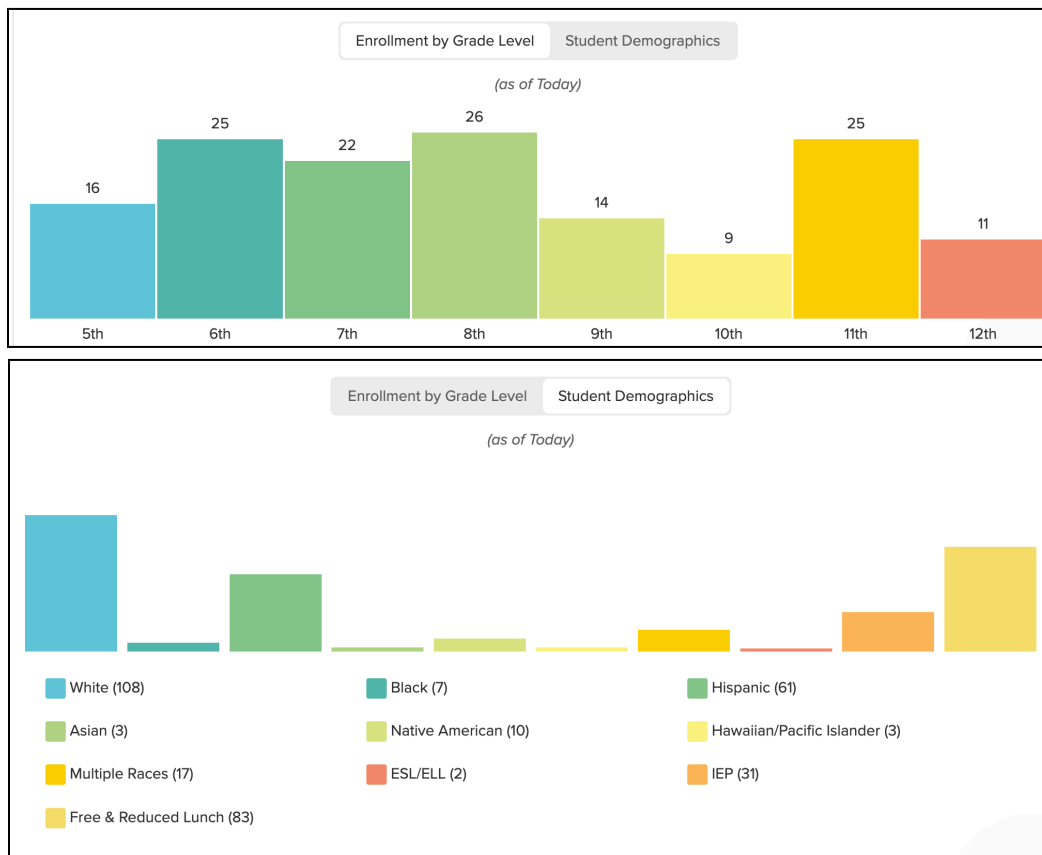
7.2.1. <https://aerostem.org/financial-updates/> not up to date until Unaudited Actuals are finalized.

7.3. ENROLLMENT REPORT

7.3.1. Current Enrollment: 148

7.3.2. In Que: 23

7.3.3. Average Daily Attendance for Year: 93%



8. ACTION ITEMS

8.1. Education Protection Account (EPA) Report - Fiscal Year 2025-26

Background Information: Proposition 30 was approved by the voters of California on November 6, 2012. Proposition 30 added Article XIII, Section 36 to the California Constitution which not only impacts cash flow patterns in school districts but also has an accountability component. The Proposition provides that all K-14 local agencies have the sole authority to determine how the funds received from the Education Protection Account (EPA) are spent, but with the following provisions: The spending plan must be approved by the governing board during a public meeting. EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure). Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended.

Implications: Financial and Compliance

Presented By: Ortega

Recommendation: Approve

Motion: _____ Second: _____ Ayes: ____ Noes: ____ Abstain: ____

8.2. Unaudited Actuals for Fiscal Year 2025 - 26

Background Information: The Unaudited Actuals Financial Reports are presented for Board approval at the September Board Meeting. Although the year-end closing process has been completed, the financial information for the fiscal year will not be final until December when the district's independent auditor's report is submitted to the Board for approval and then submitted to the State for acceptance. The completion of the Unaudited Actuals Report provides an accurate beginning balance for the following fiscal year budget.

Implications: Financial and Compliance

Presented By: Ortega

Recommendation: Approve

Motion: _____ Second: _____ Ayes: ____ Noes: ____ Abstain: ____

9. BOARD COMMENTS

10. FUTURE BOARD ITEMS

- 10.1. Site Safety Plan Updates
- 10.2. CAASPP/Dashboard
- 10.3. Academic Update
- 10.4. Williams Q1 Report (July - September)
- 10.5. Special Education Update

11. MOTION TO ADJOURN

Motion: _____ **Second:** _____ **Ayes:** _____ **Noes:** _____ **Abstain:** _____

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the school office at 530-742-2531 for assistance. Notification at least 48 hours prior to the meeting will enable the school office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services. All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the school office located at 82 Second Street, Yuba City, CA 95991

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REGULAR MEETING AGENDA

August 10th, 2026 at 5:30PM

A full Board packet is available for review at AeroSTEM Academy school office from 8am to 4pm, Monday through Friday (excluding legal holidays), and AeroSTEM Academy's website at aerostem.org.

MISSION STATEMENT

AeroSTEM Academy prepares students of today for the growing college and career opportunities of tomorrow. By exploring Science, Technology, Engineering, and Mathematics (STEM) through the lens of aerospace, students gain the knowledge and skills necessary to contribute to a dynamic, technology-intensive economy. AeroSTEM Academy creates a culture of character and collaboration in close partnership with college and professional communities. The educational program encourages imagination, incorporates experiential learning, and provides opportunities to engineer solutions.

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL OF MEMBERS

	Present	Absent
3.1. Chris Ramey, Parent Representative	☒ ▾	☐ ▾
3.2. Dallan Reese, Community Representative	☒ ▾	☐ ▾
3.3. Joe Borzelleri, Community Representative	☒ ▾	☐ ▾
3.4. Mike Reid, SCSOS Representative (Non-Voting	☒ ▾	☐ ▾
3.5. OPEN	☐ ▾	☐ ▾
3.6. OPEN	☐ ▾	☐ ▾
3.7. OPEN	☐ ▾	☐ ▾

4. APPROVAL OF BOARD AGENDA

Action to add or delete items from any portion of the agenda or to discuss any consent agenda items must be taken prior to adoption of agenda.

Motion: Borzelleri Second: Reese Ayes: 3 Noes: 0 Abstain: 0

5. ACTION ITEMS

5.1. Board Officer Elections

Background Information: Per Charter by-laws board officers need to be elected every year.	
Implications: Compliance	
Presented By: Clark	Recommendation: N/A
President: Ramey Treasurer: Reese Secretary: Reese Nomination: Reese Second: Borzelleri Ayes: 3 Noes: 0 Abstain: 0	

- 5.2. Approval of Variable Term Credential Waiver request for Luke Poppinga, [CTE Multimedia Teacher, Grades 9–12] to allow the candidate to teach English Learners under Education Code § 44253.3 / Title 5 CCR § 80015 while enrolled in and completing an approved Career Technical Education Teacher Preparation Program.

Background Information: California Education Code requires teachers assigned to classrooms with English Learner (EL) students to hold an EL Authorization. The candidate holds a Preliminary Designated Subjects Career Technical Education Credential. Because EL preparation is embedded within the CTE teacher preparation program needed to clear the credential, holders of a Preliminary CTE Credential must obtain a Variable Term Waiver from the Commission on Teacher Credentialing (CTC) to teach English Learners while completing their program requirements. Approval of this board item satisfies the public notice requirement mandated under Section 13 of Form WV1 prior to submitting the waiver request to the CTC. Continued employment in this assignment is contingent upon CTC approval of the credential waiver	
Implications: Compliance	
Presented By: Clark	Recommendation: Approve
Motion: Borzelleri Second: Reese Ayes: 3 Noes: 0 Abstain: 0	

- 5.3. Approval of Variable Term Credential Waiver request for Nikki Snyder, [CTE Computer Science Teacher, Grades 9–12] to allow the candidate to teach English Learners under Education Code § 44253.3 / Title 5 CCR § 80015 while enrolled in and completing an approved Career Technical Education Teacher Preparation Program.

Background Information: California Education Code requires teachers assigned to classrooms with English Learner (EL) students to hold an EL Authorization. The candidate holds a Preliminary Designated Subjects Career Technical Education Credential. Because EL preparation is embedded within the CTE teacher preparation program needed to clear the credential, holders of a Preliminary CTE Credential must obtain a Variable Term Waiver from the Commission on Teacher Credentialing (CTC) to teach English Learners while completing their program requirements. Approval of this board item satisfies the public notice requirement mandated under Section 13 of Form WV1 prior to submitting the waiver request to the CTC. Continued employment in this assignment is contingent upon CTC approval of the credential waiver

Implications: Compliance

Presented By: Clark

Recommendation: Approve

Motion: Borzelleri Second: Reese Ayes: 3 Noes: 0 Abstain: 0

6. COMMENT FROM MEMBERS OF THE PUBLIC CONCERNING ITEMS NOT ON THE AGENDA

Members of the public are given an opportunity to address the Board regarding items not listed on the agenda. The California Government Code, Section 54954.3(a) states, “.....no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.

7. CONSENT AGENDA

All matters listed under the Consent Agenda are considered to be routine and all will be enacted by one motion with a roll call vote. There will be no separate discussion of these items unless a member of the Board of Education, audience, or staff requests that specific items be removed from the Consent Agenda for separate action. Any items removed will be considered after the motion to approve the Consent Agenda.

- 7.1. 6/15/26 Board Meeting Minutes
- 7.2. 6/19/26 Board Meeting Minutes
- 7.3. Updated Salary Schedule

Motion: Borzelleri Second: Reese Ayes: 3 Noes: 0 Abstain: 0

8. DISCUSSION ITEMS

8.1. DIRECTOR'S REPORT

- 8.1.1. New Year Update
- 8.1.2. Facilities
- 8.1.3. Board Development
- 8.1.4. Board Training
- 8.1.5. Executive Director Goals

8.2. FINANCIAL REPORT

- 8.2.1. Budget

8.3. ENROLLMENT REPORT

- 8.3.1. Current Enrollment: 155
- 8.3.2. In Que: 21

9. BOARD COMMENTS

10. FUTURE BOARD ITEMS

11. MOTION TO ADJOURN

Motion: Borzelleri Second: Reese Ayes: 3 Noes: 0 Abstain: 0

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact the school office at 530-742-2531 for assistance. Notification at least 48 hours prior to the meeting will enable the school office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services. All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the school office located at 82 Second Street, Yuba City, CA 95991

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AeroSTEM Academy Charter School

Education Protection Account (EPA) Report

Fiscal Year 2025-26

Description		Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		Object Codes
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	24,248.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Unearned Revenue	9650	0.00
TOTAL AVAILABLE		24,248.00
EXPENDITURES AND OTHER FINANCING USES		Function codes
(Objects 1000-7999)		
Instruction	1000-1999	24,248.00
Instruction-Related Services	2000-2999	0.00
Public Services	3000-3999	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		24,248.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00
INDIRECT COSTS AS A PERCENTAGE OF ELIGIBLE EXPENDITURES		
Eligible Expenditures (Objects 1000-5999 except objects 5100-5199)		0.00
Indirect Costs (Objects 7310 and 7350)		0.00
Indirect Costs divided by Eligible Expenditures		0.00%

Detail for Dates 07/01/2025 through 06/30/2026

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 62 - Charter Schl Fu									
62-1400-0-9791- - - - - Education Prote,Fund Bal-									
		BB26-00001	Starting Balance From (9790 , Fu	07/01/25			765.00		765.00-
		BB26-00001	Starting Balance From (9791 , Fu	07/01/25				765.00	.00
		TB26-00001	Adopted Budget,OB26-01,Fund 62	07/01/25	765.00	765.00			.00
		BR26-00015	Adjust Revised Starting Balances	07/02/25		765.00-			.00
Account Total				06/30/26	765.00	.00	765.00	765.00	
Total for Starting Balance Accounts and Object 9791					765.00	.00	765.00	765.00	.00

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Revenue	Account Balance
62-1400-0-8012-00-0000-0000-000-000-0000-00 Education Prote,Epa Entit								
		TB26-00001	Adopted Budget,OB26-01,Fund 62	07/01/25	23,776.00	23,776.00		23,776.00
		CT26-00013	1st QTR EPA 2025-2026	09/24/25			5,417.00	18,359.00
		BR26-00033	LCFF - 1ST INT	10/31/25		2,078.00		20,437.00
		CT26-00028	2025-2026 2nd QTR EPA	12/29/25			5,417.00	15,020.00
		CT26-00043	DP 5247 2025-2026 3rd QTR EPA	03/24/26			7,893.00	7,127.00
		BR26-00075	2025-26 REVISED LCFF	05/27/26		25,854.00-		18,727.00-
		BR26-00075	2025-26 REVISED LCFF	05/27/26		24,248.00		5,521.00
		CT26-00074	2025-2026 4th QTR EPA	06/24/26			5,521.00	.00
Account Total				06/30/26	23,776.00	24,248.00	24,248.00	
Total for Revenue Accounts and Object 8012					23,776.00	24,248.00	24,248.00	.00

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
62-1400-0-1100-00-1110-1000-000-000-0000-00 Education Prote,Certifica									
		TB26-00001	Adopted Budget,OB26-01,Fund 62	07/01/25	24,541.00	24,541.00			24,541.00
		BR26-00033	LCFF - 1ST INT	10/31/25		1,313.00			25,854.00
		BR26-00075	2025-26 REVISED LCFF	05/27/26		1,606.00-			24,248.00
		GJ26-00059	YEAR END CLOSE	06/30/26				24,248.00	.00
Account Total				06/30/26	24,541.00	24,248.00	.00	24,248.00	
Total for Expense Accounts and Object 1100					24,541.00	24,248.00	.00	24,248.00	.00

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
62-1400-0-9790- - - - - Education Prote,Fund Bal-									
		BR26-00015	Adjust Revised Starting Balances	07/02/25		765.00-			.00
		BR26-00033	LCFF - 1ST INT	10/31/25		765.00			.00

Selection Filtered by User Permissions, (Org = 39, Online/Offline = N, Fiscal Year = 2026, Unposted JEs? = N, Ref#? = Y, Assets and Liabilities? = N, Restricted? = Y, Resource = 1400, Object Digits = 4, Page Break Lvl =)

Detail for Dates 07/01/2025 through 06/30/2026

Fiscal Year 2025/26

Ref#	Pay To Name	Journal #	Description	Trans Date	Adopted Budget	Revised Budget	Debit	Credit	Account Balance
Fund 62 - Charter Schl Fu (continued)									
			Account Total	06/30/26	.00	.00	.00	.00	
			Total for Ending Balance Accounts and Object 9790		.00	.00	.00	.00	.00
Total for Org 039 and Fund Charter Schl Fu									
		Starting Balance	+ Revenues		- Encumbrances		- Expenditures		= Calculated Ending Balance
Budgeted			24,248.00				24,248.00		
Actuals			24,248.00				24,248.00		

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ALT - Charter School Unaudited Actuals Financial Report — Alternative Form

July 1, 2025 to June 30, 2026

Local Educational Agency (LEA): AeroSTEM Academy

Charter Number: 2000

County: Sutter

Oversight Entity: Sutter County Office of Education

Fiscal Year and Reporting Period: 2025–26 Unaudited Actuals

County District School (CDS) Number: 51 10512 0138040

Dataset Submission Number: G8AH4TGUCM (2025–26)

California Department of Education (CDE)

Standardized Account Code Structure (SACS) Web Financial Reporting System,
System Version SACS V16

Form ALT, Form Version 11 (FV11)

Printed: 09/10/2026 09:36 PM

Note: In this document, non-shaded cells within tables that contain a dash ('-') represent instances where no data is displayed. Cells within tables that contain a dash ('-') and are shaded gray represent instances where the system does not allow data entry. Individuals experiencing difficulties with this document can contact the Financial Accountability & Information Services Office of the School Fiscal Services Division at sacsweb@cde.ca.gov.

Charter School Certification - July 1, 2025 to June 30, 2026

County: Sutter

Charter Number: 2000

Note: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For County Fiscal Contact:	For Approving Entity:	For Charter School:
Name: Nicolaas Hoogeveen	Name: Nicolaas Hoogeveen	Name: Joseph Clark
Title: Director, Internal Business Service	Title: Director, Internal Business Service	Title: Executive Director
Telephone: (530) 822-2900	Telephone: 530-822-2900	Telephone: (530) 742-2531
Email address: nicolaash@sutter.k12.ca.us	Email address: nicolaash@sutter.k12.ca.us	Email address: jclark@aerostem.org

To the Entity that Approved the Charter School:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Charter School Official:

Signature (*Original Signature Required*): _____

Date (MM/DD/YYYY): 09/14/2026

Printed Name: Joseph Clark

Title: Executive Director

To the County Superintendent of Schools:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☐ (Unselected) This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Authorized Representative of Charter Approving Entity:

Signature (*Original Signature Required*): _____

Date (MM/DD/YYYY): 09/15/2026

Printed Name: Nicolaas Hoogeveen

Title: Director, Internal Business Service

To the Superintendent of Public Instruction:

2025–26 Charter School Unaudited Actuals Financial Report — Alternative Form:

- ☒ **(Selected)** *This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).*

County Superintendent/Designee:

Signature (Original Signature Required): _____

Date (MM/DD/YYYY): 09/15/2026

Alternative Form - July 1, 2025 to June 30, 2026

County: Sutter

Charter Number: 2000

This charter school uses the following basis of accounting: (Select one)

(X) (Selected) Accrual Basis (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Position objects are 6900–6920, 7438, 9400–9489, 9660–9669, 9796, and 9797)

() (Unselected) Modified Accrual Basis (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100–6170, 6200–6700, 7438, 7439, and 9711–9789)

Description	Object Codes	Unrestricted	Restricted	Total
A. Revenues				
1. Local Control Funding Formula (LCFF) Sources	-	-	-	-
State Aid - Current Year	8011	1,250,826.00	-	1,250,826.00
Education Protection Account State Aid - Current Year	8012	24,248.00	-	24,248.00
State Aid - Prior Years	8019	0.00	-	0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	387,727.00	-	387,727.00
Other LCFF Transfers	8091, 8097	0.00	6,459.00	6,459.00
Total, LCFF Sources		1,662,801.00	6,459.00	1,669,260.00
2. Federal Revenues (See note in Section L)	-	-	-	-
Every Student Succeeds Act	8290	-	42,228.02	42,228.02
Special Education - Federal	8181, 8182	-	29,876.00	29,876.00
Child Nutrition - Federal	8220	-	107,372.55	107,372.55
Donated Food Commodities	8221	-	0.00	0.00
Other Federal Revenues	8110, 8260–8299	0.00	34,049.00	34,049.00
Total, Federal Revenues		0.00	213,525.57	213,525.57
3. Other State Revenues (StateRev)	-	-	-	-
Special Education (SE) - State	StateRevSE	-	10,348.00	10,348.00
All Other (AO) State Revenues	StateRevAO	(21,541.05)	735,407.55	713,866.50
Total, Other State Revenues		(21,541.05)	745,755.55	724,214.50
4. Other Local Revenues (LocalRev)	-	-	-	-
All Other Local Revenues	LocalRevAO	43,885.87	63,000.00	106,885.87
Total, Local Revenues		43,885.87	63,000.00	106,885.87
5. Total Revenues		1,685,145.82	1,028,740.12	2,713,885.94
B. Expenditures (See note in Section L)				
1. Certificated Salaries	-	-	-	-
Certificated Teachers' Salaries	1100	385,513.81	164,772.32	550,286.13
Certificated Pupil Support Salaries	1200	0.00	78,955.08	78,955.08

Description	Object Codes	Unrestricted	Restricted	Total
Certificated Supervisors' and Administrators' Salaries	1300	153,622.44	13,705.56	167,328.00
Other Certificated Salaries	1900	0.00	0.00	0.00
Total, Certificated Salaries		539,136.25	257,432.96	796,569.21
2. Noncertificated Salaries	-	-	-	-
Noncertificated Instructional Salaries	2100	0.00	85,821.20	85,821.20
Noncertificated Support Salaries	2200	20,029.48	25,964.88	45,994.36
Noncertificated Supervisors' and Administrators' Salaries	2300	36,720.22	15,154.93	51,875.15
Clerical, Technical and Office Salaries	2400	52,076.44	8,011.68	60,088.12
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		108,826.14	134,952.69	243,778.83
3. Employee Benefits	-	-	-	-
State Teachers' Retirement System (STRS)	3101–3102	100,129.25	120,139.18	220,268.43
Public Employees' Retirement System (PERS)	3201–3202	27,433.77	30,834.83	58,268.60
Social Security Taxes (OASDI)/Medicare/Alternative	3301–3302	16,008.86	13,944.89	29,953.75
Health and Welfare Benefits	3401–3402	105,898.97	37,286.40	143,185.37
Unemployment Insurance	3501–3502	324.67	195.47	520.14
Workers' Compensation Insurance	3601–3602	6,557.71	3,951.85	10,509.56
Postemployment Benefits Other Than Pension (OPEB), Allocated	3701–3702	0.00	0.00	0.00
OPEB, Active Employees	3751–3752	0.00	0.00	0.00
Other Employee Benefits	3901–3902	0.00	0.00	0.00
Total, Employee Benefits		256,353.23	206,352.62	462,705.85
4. Books and Supplies	-	-	-	-
Approved Textbooks and Core Curricula Materials	4100	42,062.83	28,628.70	70,691.53
Books and Other Reference Materials	4200	0.00	134.85	134.85
Materials and Supplies	4300	15,595.94	71,737.29	87,333.23
Noncapitalized Equipment	4400	1,338.17	21,152.93	22,491.10
Food	4700	0.00	146,939.00	146,939.00
Total, Books and Supplies		58,996.94	268,592.77	327,589.71
5. Services and Other Operating Expenditures	-	-	-	-
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	6,333.32	14,024.63	20,357.95
Dues and Memberships	5300	3,538.50	660.00	4,198.50
Insurance	5400	37,707.63	0.00	37,707.63
Operations and Housekeeping Services	5500	39,379.68	0.00	39,379.68
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	38,910.80	142,681.00	181,591.80
Transfers of Direct Costs	5700–5799	(7,978.31)	7,978.31	0.00

Description	Object Codes	Unrestricted	Restricted	Total
Professional/Consulting Services and Operating Expenditures	5800	247,298.82	132,156.91	379,455.73
Communications	5900	21,994.16	0.00	21,994.16
Total, Services and Other Operating Expenditures		387,184.60	297,500.85	684,685.45
6. Capital Outlay (Objects 6100–6170, 6200–6700 modified accrual basis only)	-	-	-	-
Land and Land Improvements	6100–6170	-	-	0.00
Buildings and Improvements of Buildings	6200	-	-	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	-	-	0.00
Equipment	6400	-	-	0.00
Equipment Replacement	6500	-	-	0.00
Lease Assets	6600	-	-	0.00
Subscription Assets	6700	-	-	0.00
Depreciation Expense (Accrual basis only)	6900	0.00	0.00	0.00
Amortization Expense - Lease Assets (Accrual basis only)	6910	0.00	13,640.00	13,640.00
Amortization Expense - Subscription Assets (Accrual basis only)	6920	0.00	0.00	0.00
Total, Capital Outlay		0.00	13,640.00	13,640.00
7. Other Outgo	-	-	-	-
Tuition to Other Schools	7110–7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other Local Educational Agencies (LEAs)	7211–7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Special Education	7221–7223SE	-	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221–7223AO	0.00	0.00	0.00
All Other Transfers	7281–7299	0.00	0.00	0.00
Transfers of Indirect Costs	7300–7399	(26,097.38)	26,097.38	0.00
Debt Service:	-	-	-	-
Interest	7438	0.00	0.00	0.00
Principal (For modified accrual basis only)	7439	-	-	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		(26,097.38)	26,097.38	0.00
8. Total Expenditures		1,324,399.78	1,204,569.27	2,528,969.05
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B8)		360,746.04	(175,829.15)	184,916.89
D. Other Financing Sources/Uses				
1. Other Sources	8930–8979	0.00	0.00	0.00
2. Less: Other Uses	7630–7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980–8999	(175,829.17)	175,829.17	0.00

Description	Object Codes	Unrestricted	Restricted	Total
4. Total Other Financing Sources/Uses		(175,829.17)	175,829.17	0.00
E. Net Increase (Decrease) in Fund Balance/Net Position (C + D4)		184,916.87	.02	184,916.89
F. Fund Balance/Net Position				
1. Beginning Fund Balance/Net Position	-	-	-	-
a. As of July 1	9791	(52,536.83)	205,256.25	152,719.42
b. Adjustments/Restatements	9793, 9795	(57,277.17)	(205,256.25)	(262,533.42)
c. Adjusted Beginning Fund Balance/Net Position		(109,814.00)	0.00	(109,814.00)
2. Ending Fund Balance/Net Position, June 30 (E + F1c)		75,102.87	.02	75,102.89
Components of Ending Fund Balance (Modified Accrual Basis only)	-	-	-	-
a. Nonspendable	-	-	-	-
1. Revolving Cash (equals Object 9130)	9711	-	-	0.00
2. Stores (equals Object 9320)	9712	-	-	0.00
3. Prepaid Expenditures (equals Object 9330)	9713	-	-	0.00
4. All Others	9719	-	-	0.00
b. Restricted	9740	-	-	0.00
c. Committed	-	-	-	-
1. Stabilization Arrangements	9750	-	-	0.00
2. Other Commitments	9760	-	-	0.00
d. Assigned	9780	-	-	0.00
e. Unassigned/Unappropriated	-	-	-	-
1. Reserve for Economic Uncertainties	9789	-	-	0.00
2. Unassigned/Unappropriated Amount	9790M	-	-	0.00
3. Components of Ending Net Position (Accrual Basis only)	-	-	-	-
a. Net Investment in Capital Assets	9796	0.00	0.00	0.00
b. Restricted Net Position	9797	-	.07	.07
c. Unrestricted Net Position	9790A	75,102.87	(.05)	75,102.82
G. Assets				
1. Cash	-	-	-	-
a. In County Treasury	9110	391,145.20	216,160.27	607,305.47
b. Fair Value Adjustment to Cash in County Treasury	9111	(36,324.00)	0.00	(36,324.00)
c. In Banks	9120	0.00	0.00	0.00
d. In Revolving Fund	9130	0.00	0.00	0.00
e. With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
f. Collections Awaiting Deposit	9140	105,902.00	0.00	105,902.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	8,340.00	6,805.97	15,145.97

Description	Object Codes	Unrestricted	Restricted	Total
4. Due from Grantor Governments	9290	138,846.00	217,007.14	355,853.14
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	0.00	0.00	0.00
7. Other Current Assets	9340	2,500.00	0.00	2,500.00
8. Lease Receivable	9380	0.00	0.00	0.00
9. Capital Assets (accrual basis only)	9400–9489	568,492.00	0.00	568,492.00
10. Total, Assets		1,178,901.20	439,973.38	1,618,874.58
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	81,523.33	59,072.83	140,596.16
2. Due to Grantor Governments	9590	43,399.00	24,986.00	68,385.00
3. Current Loans	9640	978,876.00	0.00	978,876.00
4. Unearned Revenue	9650	0.00	355,914.57	355,914.57
5. Long-Term Liabilities (accrual basis only)	9660–9669	0.00	0.00	0.00
6. Total, Liabilities		1,103,798.33	439,973.40	1,543,771.73
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 Balance/Net Position				
Ending Fund Balance/Net Position, June 30 (G10 + H2) - (I6 + J2) (must agree with Line F2)		75,102.87	(.02)	75,102.85

**L. Federal Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Requirement -
July 1, 2025 to June 30, 2026**

County: Sutter

Charter Number: 2000

Note: If your charter school received federal funding, as reported in Section A2, the following additional information must be provided in order for the CDE to calculate compliance with the Federal ESSA MOE Requirement:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "None")	Capital Outlay (\$)	Debt Service (\$)	Total
a.			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
Total Federal Revenues Used for Capital Outlay and Debt Service	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Expenditures	Object Codes	Amount (\$) (Enter "0.00" if none)
a. Certificated Salaries	1000–1999	
b. Noncertificated Salaries	2000–2999	
c. Employee Benefits	3000–3999	
d. Books and Supplies	4000–4999	
e. Services and Other Operating Expenditures	5000–5999	
Total Community Services Expenditures		0.00

3. Supplemental State and Local Expenditures resulting from a Presidentially Declared Disaster

Date of Presidential Disaster Declaration (MM/DD/YYYY)	Brief Description (If no amounts, indicate "None")	Amount (\$)
a.		
b.		
c.		
d.		
Total Supplemental Expenditures (Should not be Negative)		0.00

4. State and Local Expenditures to be Used for ESSA Annual Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2024–25 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis may result in reduction to allocations for covered programs in 2027–28.

Description	Amount (\$)
a. Total Expenditures (B8)	2,528,969.05
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	213,525.57
c. Subtotal of State & Local Expenditures [a minus b]	2,315,443.48
d. Less Community Services [L2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less L1 Total, less objects 6600, 6700, 6910 and 6920]	0.00
f. Less Supplemental Expenditures made as the result of a Presidentially Declared Disaster	0.00
Total State & Local Expenditures Subject to MOE [c minus d minus e minus f]	2,315,443.48