



Plumas County Office of Education

**2nd Interim Report
2025-2026**

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Wednesday, March 11, 2025

Plumas County Office of Education

2nd Interim Report

2025-2026

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Plumas County Office of Education

2nd Interim Report 2025-2026

Introduction

The Executive Summary provides an overview of the financial data reported in the Standardized Account Code Structure (SACS) Second Interim Report for Fiscal Year 2025–2026 for the Plumas County Office of Education (PCOE). It is intended to assist the public in understanding the information reported on the SACS forms. The Second Interim Report reflects the County Office's projected financial position for the current year based on actual activity through October 31, 2025, and updated revenue and expenditure assumptions for the remainder of the fiscal year.

Presented below is a summary of the State's fiscal environment and key planning factors as outlined by the California Department of Education (CDE), the Business and Administration Steering Committee (BASC), School Services of California, and other professional organizations. The Second Interim Report also contains financial summaries, multiyear projections, and detailed SACS reports relating to projected fiscal activity for 2025–26 through 2027–28.

Overview

County Offices of Education operate under a different funding structure than school districts. PCOE's primary revenue source is the County Office Local Control Funding Formula (COE-LCFF), which includes:

- Operations Grant, supporting countywide administrative oversight, instructional support, and fiscal services
- Alternative Education Grant, based on average daily attendance (ADA) for students served in county-operated programs
- Regional Services Grant, funding required countywide services such as business, curriculum, and instructional support to school districts

Unlike districts, county offices do not receive LCFF Supplemental and Concentration Grants based on unduplicated pupil counts. COE-LCFF is designed to support both required oversight responsibilities and direct services to students served in county programs.

PCOE also receives a portion of its revenue through local property tax collections. However, as a separate local educational agency, PCOE's fiscal position, reserve levels, and operating funds are independent from those of the Plumas Unified School District (PUSD).

Planning Factors Incorporated in the Second Interim Multiyear Projection

PCOE's Second Interim multiyear projections are developed using statewide planning factors provided through BASC and School Services of California. Key assumptions used for 2025–26 and the multiyear projection include:

- LCFF COLA: 2.30% (2025–26), with planning factors of 3.02% (2026–27) and 3.42% (2027–28)
- Employer retirement contribution rates: CalSTRS 19.10% and CalPERS 26.81% for 2025–26
- Lottery: \$190 unrestricted and \$82 restricted per ADA
- Minimum wage: \$16.90 effective January 1, 2026

Although planning factors provide a reasonable baseline, PCOE continues to use conservative assumptions and monitors updates from CDE and other agencies, particularly given the State's structural risks and revenue volatility.

Single-District, Single-County Structure and Oversight Context

The Plumas County Office of Education (PCOE) and Plumas Unified School District (PUSD) operate under a single-district, single-county structure, meaning both entities share administrative and business office staffing. Although PCOE and PUSD maintain separate financial records and reporting responsibilities under state law, fiscal management functions are closely coordinated to ensure efficiency and consistent operational support.

Within this structure, interim reporting, review, and certification responsibilities are provided directly by the California Department of Education (CDE) rather than by a separate intermediate county oversight agency. PCOE continues to work in collaboration with CDE and other state partners to ensure accurate reporting, transparency, and compliance with state fiscal accountability standards.

Impact of Plumas Unified School District Fiscal Hardship on County Office Operations

The Plumas County Office of Education (PCOE) and the Plumas Unified School District (PUSD) operate under a single-district, single-county organizational structure and share certain administrative and business services. While both entities maintain separate financial records and operate as distinct local educational agencies, PUSD's ongoing fiscal hardship and state receivership have operational implications for the County Office.

PUSD continues to experience significant fiscal distress, including structural deficit spending, cash insolvency, and reliance on state emergency apportionment. As a result, PCOE has assumed an increased operational workload related to fiscal reporting, compliance coordination, cash flow monitoring, and communication with the California Department of Education (CDE), the Fiscal Crisis and Management Assistance Team (FCMAT), and other state agencies.

Despite these additional responsibilities, PCOE has implemented internal controls and workload management strategies to ensure that County Office operations remain financially stable and that statutory countywide services continue without interruption. Shared staffing arrangements are closely monitored, and costs are allocated appropriately to ensure that PCOE funds are not used to subsidize district operations.

The County Office does not assume financial liability for the district's obligations, emergency apportionment, or debt service. All state advances, repayments, and fiscal recovery requirements associated with PUSD remain the responsibility of the district and are administered directly by the California Department of Education under state law.

PCOE continues to maintain required reserves and a balanced multiyear projection independent of the district's fiscal condition. Ongoing collaboration with CDE ensures transparency, clear separation of fiscal responsibilities, and compliance with state accountability requirements.

While PUSD's fiscal recovery will remain a key operational focus in the near term, the County Office's Second Interim Report reflects that PCOE is able to absorb the administrative impacts of the district's fiscal hardship without compromising its own financial stability or its ability to provide countywide educational services.

Fund Balance and Reserves

Maintaining adequate reserves is a critical component of long-term fiscal stability. Statewide guidance notes that deficit spending erodes reserves and that strong reserves provide an essential buffer against economic volatility and cash timing risks.

PCOE's Second Interim Report includes updated projections of ending fund balance and reserves based on year-to-date actuals and revised assumptions for the remainder of the year. The County Office will continue to monitor reserve levels and ensure compliance with all applicable minimum reserve requirements, while also considering best practices that recommend reserves beyond the statutory minimum when feasible.

Financial Report Information

The County Office of Education budget is composed of multiple funds, each designated for a specific purpose under state law. The General Fund remains the largest and most significant, accounting for PCOE's day-to-day operational and instructional activities.

The General Fund is divided into:

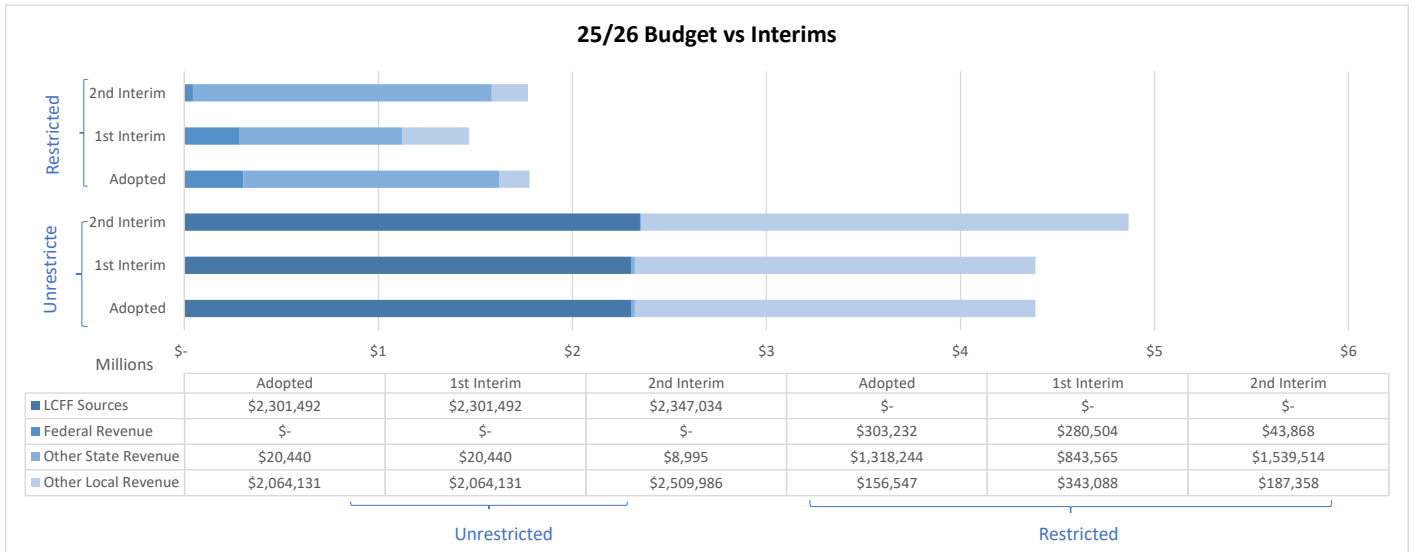
- Unrestricted, used to support general operations, administrative functions, and countywide services
- Restricted, used to account for categorical programs and grants that may only be spent for specific purposes

In addition to the General Fund, PCOE may report activity in special purpose funds used to account for resources restricted to designated purposes, including certain special revenue and capital project funds, as applicable.

PCOE's budget and accounting are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Governmental accounting is organized on a fund basis, with each fund operating as a self-balancing set of accounts reflecting resources, obligations, and changes in fund balance.

General Fund Revenues

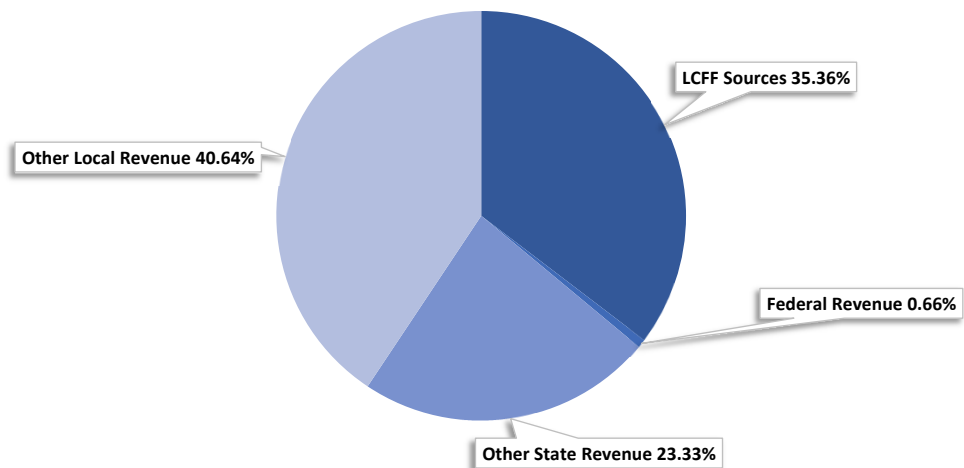
Total Revenue	Unrestricted	Restricted
\$ 6,636,754	\$ 4,866,015	\$ 1,770,739



2025-2026

2ND INTERIM REVENUE

- LCFF Sources
- Federal Revenue
- Other State Revenue
- Other Local Revenue



LCFF Source - Object 8010-8099

Total Revenue	Unrestricted	Restricted
\$ 2,347,034	\$ 2,347,034	\$ -

Local Control Funding Formula (LCFF) revenue for the Plumas County Office of Education is generated through statutory County Office grants, including the Operations Grant, Alternative Education Grant, and Regional Services Grant. Unlike school districts, county offices do not receive Supplemental or Concentration Grant funding, and LCFF funding is not based on districtwide unduplicated pupil percentages. County office LCFF funding is primarily driven by statutory grant calculations and funded through a combination of local property tax revenues and state aid.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
State Aid - Current Year	\$ 1,975,289	\$ 1,789,073	\$ 1,812,828	\$ 23,755
Education Protection Account State Aid - Current Year	\$ 238,388	\$ 420,143	\$ 442,086	\$ 21,943
State Aid - Prior Years	\$ -	\$ 69	\$ 69	\$ -
Homeowners' Exemptions	\$ 403	\$ 381	\$ 381	\$ -
Timber Yield Tax	\$ 1,113	\$ 1,067	\$ 1,067	\$ -
Other Subventions/In-Lieu Taxes	\$ -	\$ -	\$ -	\$ -
Secured Roll Taxes	\$ 83,708	\$ 83,328	\$ 83,328	\$ -
Unsecured Roll Taxes	\$ 2,093	\$ 2,186	\$ 2,186	\$ -
Supplemental Taxes	\$ 498	\$ 1,665	\$ 1,172	\$ (493)
Education Revenue Augmentation Fund (ERAF)	\$ -	\$ 3,917	\$ 3,917	\$ -
Transfers to Charter Schools in Lieu of Property Taxes	\$ -	\$ -	\$ -	\$ -
	<u>\$ 2,301,492</u>	<u>\$ 2,301,829</u>	<u>\$ 2,347,034</u>	<u>\$ 45,205</u>

Change Narrative:

LCFF revenue increased by \$45,205 between the First Interim and Second Interim. The change reflects updates to the CDE LCFF County Office Calculator at Second Interim, which incorporates P-1 certified ADA attendance data and updated entitlement calculations.

The increase is primarily attributable to adjustments in State Aid and Education Protection Account (EPA) revenue resulting from the revised calculator. Property tax projections remain relatively stable between reporting periods.

LCFF projections will continue to be updated as additional attendance reporting and state apportionment information becomes available.

Federal Revenues - Object 8100-8299

Total Revenue	Unrestricted	Restricted
\$ 43,868	\$ -	\$ 43,868

The Plumas County Office of Education receives federal funding to support specific, targeted programs, including alternative education, student support services, and countywide initiatives. Federal revenues are restricted in nature and must be expended in accordance with applicable federal program requirements. These funds are accounted for separately and do not support general operating costs.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Title II, Part A, Supporting Effective Instruction	\$ 300	\$ 430	\$ 781	\$ 351
Other Every Student Succeeds Act	\$ 302,932	\$ 280,074	\$ 43,087	\$ (236,987)
All Other Federal Revenue	\$ -	\$ -	\$ -	\$ -
	<u>\$ 303,232</u>	<u>\$ 280,504</u>	<u>\$ 43,868</u>	<u>\$ (236,636)</u>

Change Narrative:

The reduction in Federal revenue at Second Interim reflects the removal of the ESSA Title II Comprehensive Literacy State Development (CLSD) Grant, which expired in the 2024-2025 fiscal year. As a result, related budgeted activities have been shifted to the Literacy Coaches and Reading Specialists Grant Program. Additionally, the 2024-2025 Title II allocation was received in the current fiscal year, resulting in a one time revenue increase of \$351. The 2025 to 2026 Title II allocation is currently projected at \$430 and remains unchanged.

Other State Revenue - Object 8300-8599

Total Revenue	Unrestricted	Restricted
\$ 1,548,509	\$ 8,995	\$ 1,539,514

The Plumas County Office of Education receives Other State Revenue primarily through restricted programs that support county-operated instructional services, alternative education programs, and mandated activities. These revenues include state grants, mandated cost reimbursements, lottery funding, and program-specific allocations. Funding levels are determined by statutory formulas, eligibility requirements, and annual state budget decisions.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Special Education Master Plan	\$ -	\$ -	\$ -	\$ -
Mandated Costs Reimbursements	\$ 9,850	\$ 2,800	\$ 6,059	\$ 3,259
Lottery - Unrestricted and Instructional Materials	\$ 12,623	\$ 12,623	\$ 3,040	\$ (9,583)
Homeowners' Exemptions	\$ -	\$ -	\$ -	\$ -
Other Subventions/In-Lieu Taxes	\$ -	\$ -	\$ -	\$ -
Pass-Through Revenues from State Sources	\$ -	\$ -	\$ -	\$ -
Expanded Learning Opportunities Program (ELO-P)	\$ -	\$ -	\$ -	\$ -
After School Education and Safety (ASES)	\$ -	\$ -	\$ -	\$ -
Charter School Facility Grant	\$ -	\$ -	\$ -	\$ -
Career Technical Education Incentive Grant Program	\$ 134,829	\$ 43,710	\$ 103,013	\$ 59,302
Drug/Alcohol/Tobacco Funds	\$ 75,001	\$ 75,001	\$ 75,000	\$ (1)
California Clean Energy Jobs Act	\$ -	\$ -	\$ -	\$ -
Arts and Music in Schools (Prop 28)	\$ 2,204	\$ 2,702	\$ 2,706	\$ 4
Specialized Secondary	\$ -	\$ -	\$ -	\$ -
All Other State Revenue	\$ 1,104,177	\$ 712,453	\$ 1,358,692	\$ 646,238
	\$ 1,338,684	\$ 849,289	\$ 1,548,509	\$ 699,220

Change Narrative:

Mandated Cost Reimbursement and Lottery revenues were updated at Second Interim based on the P-1 ADA certification. Lottery revenue is funded based on P-Annual ADA, which differs from many other state funding programs that rely on P-2 certification. Because of this timing difference, lottery revenues typically reflect Quarter 4 of the prior fiscal year and Quarters 1 through 3 of the current fiscal year. Revenue projections may continue to change as P-2 and P-Annual attendance certifications are finalized for the 2025 to 2026 fiscal year.

The Career Technical Education Incentive Grant (CTEIG) budget was updated to reflect the recently received Grant Award Notification (GAN). Allocations for Drug, Alcohol, and Tobacco Funds and Arts and Music in Schools (Proposition 28) were updated based on revised state funding notifications, and budgets have been adjusted accordingly. The increase in Other State Revenue reflects new funding for the Math Professional Learning Partnership Grant with Shasta County Office of Education and participation in the North State Together Program through Shasta College.

Other Local Revenue - Object 8600-8799

Total Revenue	Unrestricted	Restricted
\$ 2,697,344	\$ 2,509,986	\$ 187,358

Other Local Revenue for the Plumas County Office of Education consists of a variety of locally generated sources, including interest earnings, interagency service agreements, Medi-Cal reimbursements, facility use and rental income, and other miscellaneous local revenues. These revenues support specific programs and services and may be restricted or unrestricted depending on the source. Local revenue levels can vary annually based on service activity, agreements, and cash balances.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Interest	\$ 225,209	\$ 256,264	\$ 256,264	\$ -
Interagency Services	\$ 1,666,324	\$ 2,097,489	\$ 2,097,489	\$ -
All Other Local Revenue	\$ 329,146	\$ 499,322	\$ 343,591	\$ (155,731)
	\$ 2,220,679	\$ 2,853,074	\$ 2,697,344	\$ (155,731)

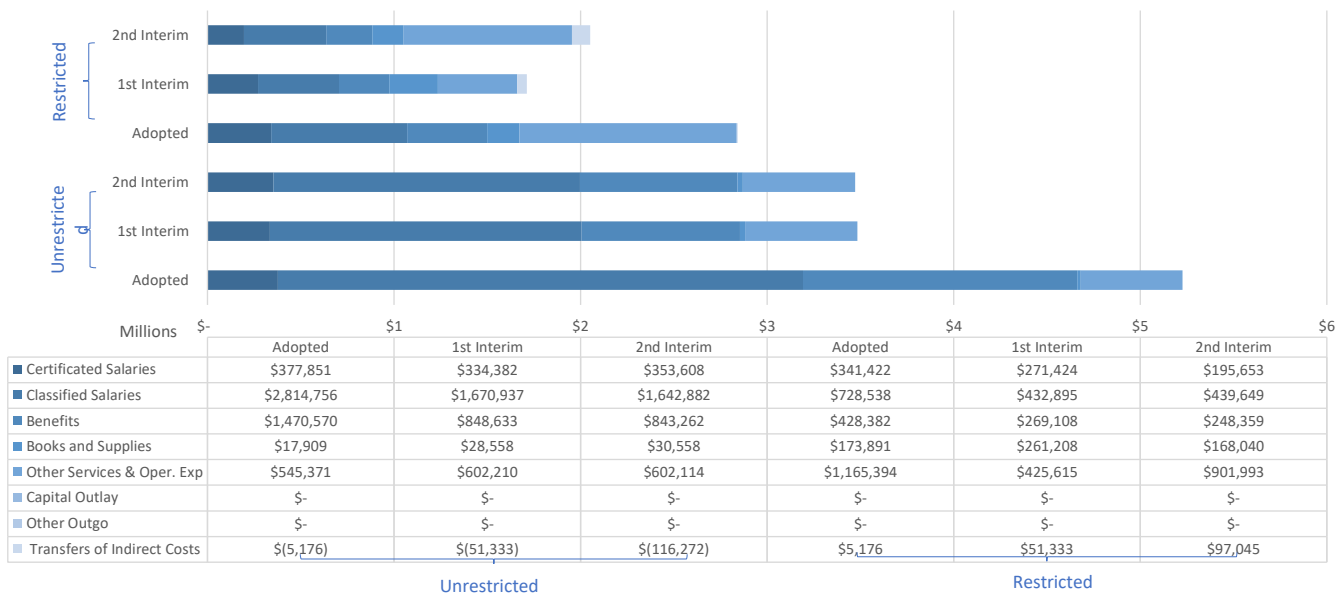
Change Narrative:

The reduction reflects updated funding levels based on the most recent Grant Award Notification (GAN) for the Children and Youth Behavioral Health Initiative (CYBHI). Budgeted revenues and expenditures have been adjusted accordingly to align with the revised grant allocation.

General Fund Expenditures

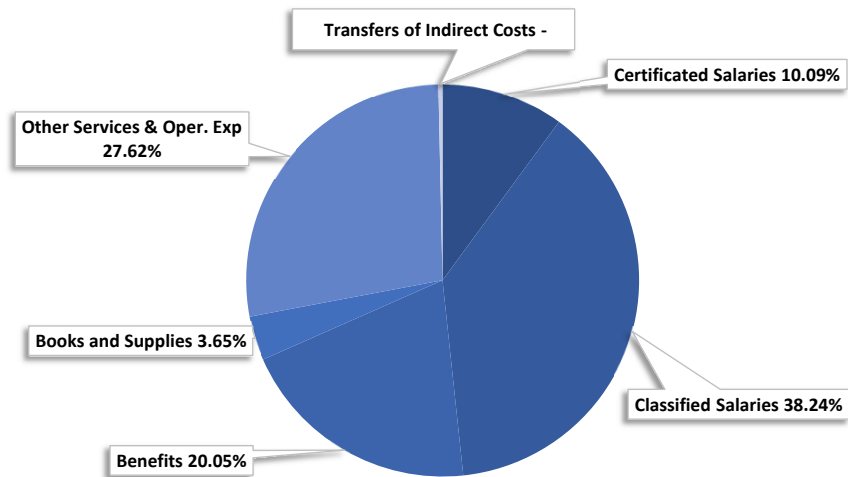
Total Expenditures	Unrestricted	Restricted
\$ 5,406,891	\$ 3,356,152	\$ 2,050,739

25/26 Budget vs Interims



2025-2026 2ND INTERIM EXPENDITURES

- Certificated Salaries
- Classified Salaries
- Benefits
- Books and Supplies
- Other Services & Oper. Exp
- Capital Outlay
- Other Outgo
- Transfers of Indirect Costs



Certificated Salaries - Object 1000-1999

Total Expenditures	Unrestricted	Restricted
\$ 549,261	\$ 353,608	\$ 195,653

Certificated salaries include positions that require a valid credential or permit issued by the California Commission on Teacher Credentialing. For the Plumas County Office of Education, these positions support county-operated instructional programs, alternative education services, and required administrative and supervisory functions. Certificated salary costs are allocated between unrestricted and restricted resources based on program funding sources.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Certificated Teachers' Salaries	\$ 415,291	\$ 423,793	\$ 367,249	\$ (56,544)
Certificated Pupil Support Salaries	\$ -	\$ -	\$ -	\$ -
Certificated Supervisors' and Administrators' Salaries	\$ 303,983	\$ 182,012	\$ 182,012	\$ -
Other Certificated Salaries	\$ -	\$ -	\$ -	\$ -
	<u>\$ 719,273</u>	<u>\$ 605,805</u>	<u>\$ 549,261</u>	<u>\$ (56,544)</u>

Change Narrative:

The reduction reflects the expiration of the Comprehensive Literacy State Development (CLSD) Grant. Extra duty expenditures originally budgeted under this resource were reviewed following confirmation that the grant expired at the end of the 2024-2025 fiscal year. Costs already incurred were reassigned to the Literacy Coaches and Reading Specialists Grant Program, and remaining budgeted amounts were removed to ensure expenditures align with the approved grant period and available funding.

Classified Salaries - Object 2000-2999

Total Expenditures	Unrestricted	Restricted
\$ 2,082,531	\$ 1,642,882	\$ 439,649

Classified salaries include positions that do not require a credential or permit issued by the California Commission on Teacher Credentialing. For the Plumas County Office of Education, classified staff support county-operated instructional programs, alternative education services, and required administrative, fiscal, and operational functions. Classified salary expenditures are allocated between unrestricted and restricted resources based on program funding sources.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Classified Instructional Salaries	\$ 58,144	\$ 53,655	\$ 25,600	\$ (28,055)
Classified Support Salaries	\$ 392,782	\$ 264,590	\$ 264,590	\$ -
Classified Supervisors' and Administrators' Salaries	\$ 1,138,603	\$ 647,840	\$ 647,840	\$ -
Clerical, Technical and Office Salaries	\$ 1,890,928	\$ 1,105,451	\$ 1,112,205	\$ 6,754
Other Classified Salaries	\$ 62,837	\$ 32,297	\$ 32,297	\$ -
	<u>\$ 3,543,295</u>	<u>\$ 2,103,833</u>	<u>\$ 2,082,531</u>	<u>\$ (21,301)</u>

Change Narrative:

The decrease in Classified Instructional Salaries reflects vacancy savings and the expiration of the California Community Schools Partnership Program Coordination Grant, which previously supported extra duty pay budgetted.

The reduction in Clerical, Technical, and Office Salaries is primarily attributable to staffing changes during periods of vacancies and the use of substitute staff to provide temporary coverage.

Employee Benefits - Object 3000-3999

Total Expenditures	Unrestricted	Restricted
\$ 1,091,621	\$ 843,262	\$ 248,359

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
STRS	\$ 159,508	\$ 137,634	\$ 100,392	\$ (37,242)
PERS	\$ 896,752	\$ 506,730	\$ 509,073	\$ 2,344
OASDI/Medicare/Alternative	\$ 68,762	\$ 58,596	\$ 62,590	\$ 3,994
Health and Welfare Benefits	\$ 551,818	\$ 263,474	\$ 257,490	\$ (5,983)
Unemployment Insurance	\$ 2,056	\$ 1,305	\$ 1,444	\$ 138
Workers' Compensation	\$ 112,222	\$ 71,555	\$ 82,184	\$ 10,629
OPEB, Allocated	\$ 65,732	\$ 36,345	\$ 36,345	\$ -
OPEB, Active Employees	\$ -	\$ -	\$ -	\$ -
Other Employee Benefits	\$ 42,103	\$ 42,103	\$ 42,103	\$ -
	<u>\$ 1,898,952</u>	<u>\$ 1,117,741</u>	<u>\$ 1,091,621</u>	<u>\$ (26,120)</u>

Change Narrative:

Changes in employee benefits reflect adjustments to salary expenditures resulting from staffing reductions and vacancy savings. Employer contributions for STRS, PERS, OASDI/Medicare, and health and welfare benefits fluctuate in proportion to salary costs. Workers' Compensation and Unemployment Insurance may vary based on experience based rates and claim activity.

Books and Supplies - Object 4000-4999

Total Expenditures	Unrestricted	Restricted
\$ 198,598	\$ 30,558	\$ 168,040

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Approved Textbooks and Core Curricula Materials	\$ -	\$ 9,000	\$ 13,259	\$ 4,259
Books and Other Reference Materials	\$ 64,494	\$ 91,882	\$ 26,298	\$ (65,584)
Materials and Supplies	\$ 115,734	\$ 150,122	\$ 121,396	\$ (28,725)
Noncapitalized Equipment	\$ 11,572	\$ 38,763	\$ 37,644	\$ (1,119)
Food	\$ -	\$ -	\$ -	\$ -
	\$ 191,800	\$ 289,766	\$ 198,598	\$ (91,169)

Change Narrative:

The expiration of the Comprehensive Literacy State Development (CLSD) Grant removed planned budgets for books, reference materials, and instructional supplies. Additional minor adjustments were made to align grant budgets with program needs, including transfers to services and salary expenditures.

Services and Other Oper. Exp. - Object 5000-5999

Total Expenditures	Unrestricted	Restricted
\$ 1,504,107	\$ 602,114	\$ 901,993

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures.

2025-2026	Adopted Budget	1st Interim	2nd Interim	Difference
Subagreements for Services	\$ 828,564	\$ 110,350	\$ 368,550	\$ 258,200
Travel and Conferences	\$ 97,620	\$ 192,078	\$ 163,592	\$ (28,486)
Dues and Memberships	\$ 22,072	\$ 22,352	\$ 22,852	\$ 500
Insurance	\$ 24,457	\$ 22,482	\$ 22,482	\$ -
Operations and Housekeeping Services	\$ -	\$ -	\$ -	\$ -
Rentals, Leases, Repairs, and Noncapitalized Improvements	\$ 11,582	\$ 22,019	\$ 22,019	\$ -
Transfers of Direct Costs	\$ -	\$ -	\$ -	\$ -
Transfers of Direct Costs - Interfund	\$ -	\$ -	\$ (6,398)	\$ (6,398)
Professional/Consulting Services and Operating Expenditures	\$ 598,924	\$ 553,434	\$ 805,900	\$ 252,466
Communications	\$ 127,546	\$ 105,110	\$ 105,110	\$ -
	\$ 1,710,765	\$ 1,027,825	\$ 1,504,107	\$ 476,283

Change Narrative:

The increase in subagreements reflects an updated E-Therapy Intermediate service agreement to align with the level of services being provided. Additional adjustments reflect revisions within grant budgets. In some cases, planned Travel and Conference expenditures were reallocated to Professional Services. For example, the Drug, Alcohol, and Tobacco Funds grant shifted budget from planned professional development travel to contracting a guest speaker to provide services across sites. As grant budgets are finalized for the remainder of the year, additional adjustments may occur within existing grant allocations. All increases are supported by restricted funding sources.

Multi-Year Projection Assumptions

General Fund Revenues

Combined	2025-26	2026-27	2027-28
1) LCFF Sources	\$ 2,347,034	\$ 2,383,872	\$ 2,431,732
2) Federal Revenue	\$ 43,868	\$ 43,868	\$ 43,868
3) Other State Revenue	\$ 1,548,509	\$ 792,046	\$ 525,347
4) Other Local Revenue	\$ 2,697,344	\$ 2,187,328	\$ 2,195,810
	<u>\$ 9,073,990</u>	<u>\$ 7,093,482</u>	<u>\$ 7,611,874</u>

Unrestricted	2025-26	2026-27	2027-28
1) LCFF Sources	\$ 2,347,034	\$ 2,383,872	\$ 2,431,732
2) Federal Revenue	\$ -	\$ -	\$ -
3) Other State Revenue	\$ 8,995	\$ 9,163	\$ 9,382
4) Other Local Revenue	\$ 2,509,986	\$ 2,137,518	\$ 2,145,999
	<u>\$ 20,576,760</u>	<u>\$ 17,031,148</u>	<u>\$ 17,395,743</u>

Assumption:

LCFF revenue projections are based on the CDE LCFF Calculator using P-1 certified ADA and current property tax estimates. The projection includes the statutory cost of living adjustment of 2.30% for 2025-2026, 2.41% for 2026-27, and 3.06% for 2027-28, consistent with planning assumptions identified on the 2026-27 Governor's Budget proposal. Property tax revenue is projected to increase by approximately 4% annually.

Projected reductions in Interagency Services revenue reflect staffing changes and the expiration of an external service agreement. Due to PCOE position eliminations and layoffs, fewer positions are being billed to Plumas Unified School District, including the CBO, Administrative Assistant (Business Services), Account Clerk II, and Curriculum Technician. In addition, the Memorandum of Understanding with Oroville Union High School District for 50 percent of the PCOE IT Supervisor position serving as a Network and IT Engineer has expired and was not renewed, resulting in the loss of that interagency revenue.

Restricted	2025-26	2026-27	2027-28
1) LCFF Sources	\$ -	\$ -	\$ -
2) Federal Revenue	\$ 43,868	\$ 43,868	\$ 43,868
3) Other State Revenue	\$ 1,539,514	\$ 782,882	\$ 515,965
4) Other Local Revenue	\$ 187,358	\$ 49,810	\$ 49,810
	<u>\$ 42,924,259</u>	<u>\$ 34,938,856</u>	<u>\$ 35,401,130</u>

Assumption:

The California Community Schools Partnership Act Implementation Grant is projected to receive a final allocation of \$500,000 in 2026-2027 related to the 2021 grant cycle. While the 2024 Grant Award Notification remains active through 2029, annual revenue is expected to decrease as funding is allocated through a single grant structure.

Revenue is not projected in future years for the LCFF Equity Multiplier due to low enrollment and significant year to year population variability within the PCOE program. Because eligibility and funding levels fluctuate, revenues are not included in the projection to avoid overstating future funding.

The Career Technical Education Incentive Grant Program is a match based program used primarily to support CTE supply budgets. Current planning assumes a reduction in participation and associated revenue on the PCOE side. The Math Professional Learning Partnership Grant with Shasta County Office of Education is a multi year grant providing \$6,000 in 2025-2026, increasing to \$15,000 in 2026-2027 and 2027-2028. The North State Together Program through Shasta College is a one time grant that will carry a fund balance forward to support program expenditures in the two subsequent fiscal years.

The following grants are projected to expire in 2025-2026:

- Student Support and Professional Development Discretionary Block Grant
- Early Education Universal Prekindergarten Planning and Implementation Grant
- Educator Effectiveness Grant
- Antibias Education Grant
- A-G Access Success Grant
- A-G Learning Loss Mitigation Grant
- CS4NorCal Grant
- Mental Health Services Plumas Grant
- Butte County Office of Education Health and Safety Grant
- CDPH COVID Test Grant
- Orange County Office of Education Health Education Grant
- Countywide Child Welfare Education Services

The following grants are projected to expire in 2026-2027:

- Literacy Coaches and Reading Specialists Grant Program
- Student Behavioral Health Incentive Program

General Fund Expenditures

Combined	2025-26	2026-27	2027-28
1) Certificated Salaries	\$ 549,261	\$ 527,007	\$ 419,787
2) Classified Salaries	\$ 2,082,531	\$ 1,653,279	\$ 1,665,235
3) Employee Benefits	\$ 1,091,621	\$ 944,455	\$ 938,444
4) Books and Supplies	\$ 198,598	\$ 135,255	\$ 135,417
5) Services and Other Operating Expenditures	\$ 1,504,107	\$ 1,067,930	\$ 1,027,054
6) Capital Outlay	\$ -	\$ -	\$ -
7) Other Outgo (excluding Transfers of Indirect Costs)	\$ -	\$ -	\$ -
8) Other Outgo - Transfers of Indirect Costs	\$ (19,228)	\$ (19,228)	\$ (19,228)
b) Transfers Out	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -
	\$ 50,101,889	\$ 40,124,114	\$ 40,177,482

Unrestricted	2025-26	2026-27	2027-28
1) Certificated Salaries	\$ 353,608	\$ 358,840	\$ 364,317
2) Classified Salaries	\$ 1,642,882	\$ 1,258,954	\$ 1,312,975
3) Employee Benefits	\$ 843,262	\$ 717,968	\$ 754,445
4) Books and Supplies	\$ 30,558	\$ 31,499	\$ 32,366
5) Services and Other Operating Expenditures	\$ 602,114	\$ 670,856	\$ 689,481
6) Capital Outlay	\$ -	\$ -	\$ -
7) Other Outgo (excluding Transfers of Indirect Costs)	\$ -	\$ -	\$ -
8) Other Outgo - Transfers of Indirect Costs	\$ (116,272)	\$ (156,863)	\$ (128,986)
b) Transfers Out	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -
	\$ 54,942,921	\$ 44,054,071	\$ 44,209,905

Assumption:

Beginning in 2026-2027, classified staffing reductions reflect actions approved under Resolution No. 2526-07 Reduction or Discontinuance of Classified Services Due to Lack of Work or Lack of Funds. Positions removed include the Curriculum Technology Specialist and Garden Manager. Additional reductions reflect the elimination of vacant positions, including Account Clerk II and Business Office Administrative Assistant. The projection also assumes the termination of the shared PUSD/PCOE interim Chief Business Official contract.

Salary projections include normal step and column increases for certificated and classified staff. Employee benefit projections reflect planning factors included in the Governor's Budget Financial Projection Dashboard, including employer contribution rates of approximately 19.10% for CalSTRS and 26.40% for CalPERS for 2026-2027, with adjustments in subsequent years based on projected rate changes.

Services and operating expenditures are projected to increase modestly in the out years to support expanded county office oversight and support services provided to the district.

Restricted	2025-26	2026-27	2027-28
1) Certificated Salaries	\$ 195,653	\$ 168,167	\$ 55,470
2) Classified Salaries	\$ 439,649	\$ 394,325	\$ 352,260
3) Employee Benefits	\$ 248,359	\$ 226,486	\$ 183,999
4) Books and Supplies	\$ 168,040	\$ 103,756	\$ 103,051
5) Services and Other Operating Expenditures	\$ 901,993	\$ 397,074	\$ 337,573
6) Capital Outlay	\$ -	\$ -	\$ -
7) Other Outgo (excluding Transfers of Indirect Costs)	\$ -	\$ -	\$ -
8) Other Outgo - Transfers of Indirect Costs	\$ 97,045	\$ 137,636	\$ 109,759
b) Transfers Out	\$ -	\$ -	\$ -
b) Uses	\$ -	\$ -	\$ -
	\$ 111,936,581	\$ 89,535,585	\$ 89,561,923

Assumption:

Lottery funds include a significant carryover balance that will be used in 2025-2026, resulting in higher expenditures in the current year. Expenditures in subsequent years return to the annual allocation level that aligns with ongoing lottery revenues. The Learning Recovery Emergency Block Grant is projected to be fully expended in 2025-2026, with no carryover assumed in the projection years.

The following grants are projected to expire in 2025-2026, resulting in reductions to restricted expenditures in the out years:

- Student Support and Professional Development Discretionary Block Grant
- Early Education Universal Prekindergarten Planning and Implementation Grant
- Educator Effectiveness Grant
- Antibias Education Grant
- A-G Access Success Grant
- A-G Learning Loss Mitigation Grant
- CS4NorCal Grant
- Mental Health Services Plumas Grant
- Butte County Office of Education Health and Safety Grant
- CDPH COVID Test Grant
- Orange County Office of Education Health Education Grant
- Countywide Child Welfare Education Services

The following grants are projected to expire in 2026-2027:

- Literacy Coaches and Reading Specialists Grant Program
- Student Behavioral Health Incentive Program

PLUMAS COUNTY OFFICE OF EDUCATION

Multi-Year Projection (MYP)

2025-2026 2nd Interim Budget

		2025-26			2026-27				2027-28			
Description	ObjectCodes	Unrestricted	Restricted	Combined	DIFF	Unrestricted	Restricted	Combined	DIFF	Unrestricted	Restricted	Combined
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)												
A. REVENUES AND OTHER FINANCING SOURCES												
1. LCFF/Revenue Limit Sources	8010-8099	\$ 2,347,034	\$ -	\$ 2,347,034	1.6%	\$ 2,383,872	\$ -	\$ 2,383,872	2.0%	\$ 2,431,732	\$ -	\$ 2,431,732
2. Federal Revenues	8100-8299	\$ -	\$ 43,868	\$ 43,868	0.0%	\$ -	\$ 43,868	\$ 43,868	0.0%	\$ -	\$ 43,868	\$ 43,868
3. Other State Revenues	8300-8599	\$ 8,995	\$ 1,539,514	\$ 1,548,509	-48.9%	\$ 9,163	\$ 782,882	\$ 792,046	-33.7%	\$ 9,382	\$ 515,965	\$ 525,347
4. Other Local Revenues	8600-8799	\$ 2,509,986	\$ 187,358	\$ 2,697,344	-18.9%	\$ 2,137,518	\$ 49,810	\$ 2,187,328	0.4%	\$ 2,145,999	\$ 49,810	\$ 2,195,810
5. Total Revenue (Sum lines A1 thru A4)		\$ 4,866,015	\$ 1,770,739	\$ 6,636,754	-18.5%	\$ 4,530,553	\$ 876,560	\$ 5,407,113	-3.9%	\$ 4,587,113	\$ 609,643	\$ 5,196,756
6. Other Financing Sources												
a. Transfers In	8900-8929	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
b. Other Sources	8930-8979	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
c. Contributions	8980-8999	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
7. Total (Sum lines A1 thru A5c)		\$ 4,866,015	\$ 1,770,739	\$ 6,636,754	-18.5%	\$ 4,530,553	\$ 876,560	\$ 5,407,113	-3.9%	\$ 4,587,113	\$ 609,643	\$ 5,196,756
B. EXPENDITURES AND OTHER FINANCING USES												
1. Certificated Salaries	1000-1999	\$ 353,608	\$ 195,653	\$ 549,261	-4.1%	\$ 358,840	\$ 168,167	\$ 527,007	-20.3%	\$ 364,317	\$ 55,470	\$ 419,787
2. Classified Salaries	2000-2999	\$ 1,642,882	\$ 439,649	\$ 2,082,531	-20.6%	\$ 1,258,954	\$ 394,325	\$ 1,653,279	0.7%	\$ 1,312,975	\$ 352,260	\$ 1,665,235
3. Employee Benefits	3000-3999	\$ 843,262	\$ 248,359	\$ 1,091,621	-13.5%	\$ 717,968	\$ 226,486	\$ 944,455	-0.6%	\$ 754,445	\$ 183,999	\$ 938,444
4. Books and Supplies	4000-4999	\$ 30,558	\$ 168,040	\$ 198,598	-31.9%	\$ 31,499	\$ 103,756	\$ 135,255	0.1%	\$ 32,366	\$ 103,051	\$ 135,417
5. Services and Other Operating Expenditures	5000-5999	\$ 602,114	\$ 901,993	\$ 1,504,107	-29.0%	\$ 670,856	\$ 397,074	\$ 1,067,930	-3.8%	\$ 689,481	\$ 337,573	\$ 1,027,054
6. Capital Outlay	6000-6999	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
8. Other Outgo - Transfers of Indirect Costs	7300-7399	\$ (116,272)	\$ 97,045	\$ (19,228)	0.0%	\$ (156,863)	\$ 137,636	\$ (19,228)	0.0%	\$ (128,986)	\$ 109,759	\$ (19,228)
9. Other Financing Uses				\$ -				\$ -				\$ -
a. Transfers Out	7600-7629	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
b. Other Uses	7630-7699	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
11. Total (Sum lines B1 thru B10)		\$ 3,356,152	\$ 2,050,739	\$ 5,406,891	-20.3%	\$ 2,881,255	\$ 1,427,443	\$ 4,308,698	-3.3%	\$ 3,024,597	\$ 1,142,112	\$ 4,166,709
C. NET INCREASE (DECREASE) IN FUND BALANCE												
(Line A6 minus line B11)		\$ 1,509,863	\$ (280,000)	\$ 1,229,863		\$ 1,649,298	\$ (550,883)	\$ 1,098,415		\$ 1,562,516	\$ (532,469)	\$ 1,030,047
D. FUND BALANCE												
1. Net Beginning Fund Balance (Form 011, line F1e)		\$ 5,288,465	\$ 2,566,919	\$ 7,855,385		\$ 6,798,329	\$ 2,286,920	\$ 9,085,248		\$ 8,447,626	\$ 1,736,037	\$ 10,183,663
2. Ending Fund Balance (Sum lines C and D1)		\$ 6,798,329	\$ 2,286,920	\$ 9,085,248		\$ 8,447,626	\$ 1,736,037	\$ 10,183,663		\$ 10,010,142	\$ 1,203,568	\$ 11,213,710
3. Components of Ending Fund Balance (Form 011)												
a. Nonspendable	9710-9719	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
b. Restricted	9740		\$ 2,286,920	\$ 2,286,920			\$ 1,736,037	\$ 1,736,037			\$ 1,203,568	\$ 1,203,568
c. Committed				\$ -				\$ -				\$ -
1. Stabilization Arrangements	9750	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
2. Other Commitments	9760	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -
d. Assigned	9780	\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000		\$ 1,000,000
e. Unassigned/Unappropriated				\$ -				\$ -				\$ -
1. Reserve for Economic Uncertainties	9789	\$ 1,270,345	\$ -	\$ 1,270,345		\$ 1,372,381	\$ -	\$ 1,372,381		\$ 1,450,507	\$ -	\$ 1,450,507
2. Unassigned/Unappropriated	9790	\$ 4,527,984	\$ -	\$ 4,527,984		\$ 6,075,245	\$ -	\$ 6,075,245		\$ 7,559,635	\$ -	\$ 7,559,635
f. Total Components of Ending Fund Balance		\$ 6,798,329	\$ 2,286,920	\$ 9,085,248		\$ 8,447,626	\$ 1,736,037	\$ 10,183,663		\$ 10,010,142	\$ 1,203,568	\$ 11,213,710

PLUMAS UNIFIED SCHOOL DISTRICT

2025-26 2nd Interim

Cash Flow Worksheet

Actuals Through January															
Description															
BEGINNING CASH															
RECEIPTS															
LCFF Sources															
State Aid															
Property Tax															
Miscellaneous Funds															
Federal Revenue															
Other State Revenue															
Other Local Revenue															
Interfund Transfers in															
All Other Financing Sources															
RECEIPTS															
DISBURSEMENTS															
Certificated Salaries															
Classified Salaries															
Employee Benefits															
Books and Supplies															
Services															
Capital Outlay															
Other Outgo															
Interfund Transfers Out															
All Other Financing Uses															
DISBURSEMENTS															
BALANCE SHEET															
Assets and Deferred Outflows															
Cash Not In Treasury															
Accounts Receivable															
Due From Other Funds															
Stores															
Prepaid Expenditures															
Other Current Assets															
Lease Receivable															
Deferred Outflows of Resources															
SUBTOTAL															
Liabilities and Deferred Inflows															
Accounts Payable															
Due To Other Funds															
Current Loans															
Unearned Revenues															
Deferred Inflows of Resources															
SUBTOTAL															
Nonoperating															
Suspense Clearing															
BALANCE SHEET															
NET															
ENDING CASH															

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

Signed: _____ Date: _____
County Superintendent or Designee
Printed Name: Andrea White Title: County Superintendent

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 11, 2026 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Stephanie Shatto Telephone: 530-283-6500
Title: Interim Chief Business Official E-mail: sshatto@pcoe.k12.ca.us

Criteria and Standards Review Summary

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

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

Second Interim
COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM
REPORT
For the Fiscal Year 2025-26

Plumas County

G82E4CBRCR(2025-26)

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

2025-26 Second Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,301,492.01	2,301,828.56	1,118,769.00	2,347,034.00	45,205.44	2.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,440.00	5,724.00	5,253.70	8,995.10	3,271.10	57.1%
4) Other Local Revenue		8600-8799	2,064,131.19	2,509,986.11	141,583.60	2,509,986.11	0.00	0.0%
5) TOTAL, REVENUES			4,386,063.20	4,817,538.67	1,265,606.30	4,866,015.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	377,851.21	334,381.69	193,688.49	353,608.46	(19,226.77)	-5.7%
2) Classified Salaries		2000-2999	2,814,756.20	1,670,937.29	947,921.93	1,642,881.92	28,055.37	1.7%
3) Employee Benefits		3000-3999	1,470,570.12	848,632.79	523,887.27	843,261.65	5,371.14	0.6%
4) Books and Supplies		4000-4999	17,908.85	28,558.10	13,209.65	30,558.10	(2,000.00)	-7.0%
5) Services and Other Operating Expenditures		5000-5999	545,370.98	602,209.52	338,158.75	602,113.98	95.54	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,175.85)	(51,333.47)	(16,301.83)	(116,272.34)	64,938.87	-126.5%
9) TOTAL, EXPENDITURES			5,221,281.51	3,433,385.92	2,000,564.26	3,356,151.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(835,218.31)	1,384,152.75	(734,957.96)	1,509,863.44		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(835,218.31)	1,384,152.75	(734,957.96)	1,509,863.44		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,725,164.14	5,245,278.02		5,288,465.09	43,187.07	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,725,164.14	5,245,278.02		5,288,465.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,725,164.14	5,245,278.02		5,288,465.09		
2) Ending Balance, June 30 (E + F1e)			4,889,945.83	6,629,430.77		6,798,328.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,000,000.00		1,000,000.00		
Resolution 2526-06	0000	9780		1,000,000.00				
Resolution 2526-06	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,492,199.30	1,270,344.55		1,270,344.55		
Unassigned/Unappropriated Amount		9790	397,746.53	4,359,086.22		4,527,983.98		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,975,289.00	1,789,073.00	971,060.00	1,812,828.00	23,755.00	1.3%
Education Protection Account State Aid - Current Year		8012	238,388.00	420,143.00	147,709.00	442,086.00	21,943.00	5.2%
State Aid - Prior Years		8019	0.00	69.00	0.00	69.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	403.26	381.00	0.00	381.00	0.00	0.0%
Timber Yield Tax		8022	1,113.03	1,067.00	0.00	1,067.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,708.18	83,328.00	0.00	83,328.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,093.00	2,186.00	0.00	2,186.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	497.54	1,664.56	0.00	1,172.00	(492.56)	-29.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	3,917.00	0.00	3,917.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,301,492.01	2,301,828.56	1,118,769.00	2,347,034.00	45,205.44	2.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	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	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,301,492.01	2,301,828.56	1,118,769.00	2,347,034.00	45,205.44	2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	9,850.00	2,800.00	3,259.00	6,059.00	3,259.00	116.4%
Lottery - Unrestricted and Instructional Materials		8560	2,000.00	2,000.00	1,970.70	2,012.10	12.10	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	8,590.00	924.00	24.00	924.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			20,440.00	5,724.00	5,253.70	8,995.10	3,271.10	57.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	225,209.20	256,263.52	139,671.10	256,263.52	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,666,323.74	2,097,489.29	0.00	2,097,489.29	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	172,598.25	156,233.30	1,912.50	156,233.30	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,064,131.19	2,509,986.11	141,583.60	2,509,986.11	0.00	0.0%
TOTAL, REVENUES			4,386,063.20	4,817,538.67	1,265,606.30	4,866,015.21	48,476.54	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	206,923.88	222,914.86	130,022.56	242,141.63	(19,226.77)	-8.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,927.33	111,466.83	63,665.93	111,466.83	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			377,851.21	334,381.69	193,688.49	353,608.46	(19,226.77)	-5.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,143.51	25,750.03	14,025.88	(2,305.34)	28,055.37	109.0%
Classified Support Salaries		2200	92,115.26	48,259.85	27,987.95	48,259.85	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	789,237.21	504,572.94	285,032.24	504,572.94	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,845,658.81	1,060,057.37	588,302.53	1,060,057.37	0.00	0.0%
Other Classified Salaries		2900	62,601.41	32,297.10	32,573.33	32,297.10	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,814,756.20	1,670,937.29	947,921.93	1,642,881.92	28,055.37	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	86,129.68	81,514.44	47,621.19	58,889.86	22,624.58	27.8%
PERS		3201-3202	719,542.89	399,450.33	219,589.66	399,450.33	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	48,703.02	42,779.57	19,656.82	47,826.16	(5,046.59)	-11.8%
Health and Welfare Benefits		3401-3402	423,074.85	192,654.09	117,775.19	191,578.54	1,075.55	0.6%
Unemployment Insurance		3501-3502	1,534.81	967.82	549.88	1,141.82	(174.00)	-18.0%
Workers' Compensation		3601-3602	83,750.56	52,818.79	30,010.78	65,927.19	(13,108.40)	-24.8%
OPEB, Allocated		3701-3702	65,731.56	36,345.00	46,581.00	36,345.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,102.75	42,102.75	42,102.75	42,102.75	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,470,570.12	848,632.79	523,887.27	843,261.65	5,371.14	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,000.00	710.55	2,000.00	0.00	0.0%
Materials and Supplies		4300	16,188.74	26,558.10	12,499.10	28,558.10	(2,000.00)	-7.5%
Noncapitalized Equipment		4400	1,720.11	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,908.85	28,558.10	13,209.65	30,558.10	(2,000.00)	-7.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,740.46	55,120.81	33,387.57	59,722.81	(4,602.00)	-8.3%
Dues and Memberships		5300	21,771.50	22,351.90	22,431.90	22,851.90	(500.00)	-2.2%
Insurance		5400-5450	24,457.18	22,481.84	22,481.84	22,481.84	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,740.08	16,705.32	952.98	16,705.32	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(6,397.54)	(6,397.54)	6,397.54	New
Professional/Consulting Services and Operating Expenditures		5800	355,115.64	380,899.65	257,724.52	382,099.65	(1,200.00)	-0.3%
Communications		5900	127,546.12	104,650.00	7,577.48	104,650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			545,370.98	602,209.52	338,158.75	602,113.98	95.54	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,175.85)	(51,333.47)	(12,111.49)	(97,044.75)	45,711.28	-89.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	(4,190.34)	(19,227.59)	19,227.59	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,175.85)	(51,333.47)	(16,301.83)	(116,272.34)	64,938.87	-126.5%
TOTAL, EXPENDITURES			5,221,281.51	3,433,385.92	2,000,564.26	3,356,151.77	77,234.15	2.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	303,232.24	280,504.21	22,324.00	43,867.85	(236,636.36)	-84.4%
3) Other State Revenue		8300-8599	1,318,244.23	843,565.32	1,401,962.02	1,539,513.85	695,948.53	82.5%
4) Other Local Revenue		8600-8799	156,547.36	343,088.21	100.00	187,357.50	(155,730.71)	-45.4%
5) TOTAL, REVENUES			1,778,023.83	1,467,157.74	1,424,386.02	1,770,739.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	341,422.02	271,423.57	80,839.98	195,652.95	75,770.62	27.9%
2) Classified Salaries		2000-2999	728,538.39	432,895.23	212,314.58	439,649.27	(6,754.04)	-1.6%
3) Employee Benefits		3000-3999	428,382.27	269,107.96	114,805.85	248,359.22	20,748.74	7.7%
4) Books and Supplies		4000-4999	173,890.93	261,208.27	87,213.91	168,039.71	93,168.56	35.7%
5) Services and Other Operating Expenditures		5000-5999	1,165,394.41	425,615.07	439,732.78	901,993.26	(476,378.19)	-111.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,175.85	51,333.47	12,111.49	97,044.75	(45,711.28)	-89.0%
9) TOTAL, EXPENDITURES			2,842,803.87	1,711,583.57	947,018.59	2,050,739.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,064,780.04)	(244,425.83)	477,367.43	(279,999.96)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,064,780.04)	(244,425.83)	477,367.43	(279,999.96)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,714,750.48	2,566,919.49		2,566,919.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,714,750.48	2,566,919.49		2,566,919.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,714,750.48	2,566,919.49		2,566,919.49		
2) Ending Balance, June 30 (E + F1e)			1,649,970.44	2,322,493.66		2,286,919.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

2025-26 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,649,970.44	2,322,493.66		2,286,919.53		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	300.00	430.00	781.00	781.00	351.00	81.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	302,932.24	280,074.21	21,543.00	43,086.85	(236,987.36)	-84.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			303,232.24	280,504.21	22,324.00	43,867.85	(236,636.36)	-84.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	10,622.84	10,622.84	553.53	1,027.61	(9,595.23)	-90.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	134,829.39	43,710.12	98,436.98	103,012.58	59,302.46	135.7%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,001.00	75,001.00	60,000.00	75,000.00	(1.00)	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	2,204.00	2,702.00	1,242.00	2,706.00	4.00	0.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,095,587.00	711,529.36	1,241,729.51	1,357,767.66	646,238.30	90.8%
TOTAL, OTHER STATE REVENUE			1,318,244.23	843,565.32	1,401,962.02	1,539,513.85	695,948.53	82.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	156,547.36	343,088.21	100.00	187,357.50	(155,730.71)	-45.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,547.36	343,088.21	100.00	187,357.50	(155,730.71)	-45.4%
TOTAL, REVENUES			1,778,023.83	1,467,157.74	1,424,386.02	1,770,739.20	303,581.46	20.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	208,366.62	200,878.09	39,688.45	125,107.47	75,770.62	37.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	133,055.40	70,545.48	41,151.53	70,545.48	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			341,422.02	271,423.57	80,839.98	195,652.95	75,770.62	27.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	33,000.95	27,904.95	16,214.62	27,904.95	0.00	0.0%
Classified Support Salaries		2200	300,666.79	216,329.94	95,402.52	216,329.94	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	349,365.84	143,267.03	100,263.32	143,267.03	0.00	0.0%
Clerical, Technical and Office Salaries		2400	45,269.29	45,393.31	434.12	52,147.35	(6,754.04)	-14.9%
Other Classified Salaries		2900	235.52	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			728,538.39	432,895.23	212,314.58	439,649.27	(6,754.04)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	73,378.72	56,119.14	15,542.09	41,501.89	14,617.25	26.0%
PERS		3201-3202	177,209.24	107,279.21	53,193.00	109,622.79	(2,343.58)	-2.2%
OASDI/Medicare/Alternative		3301-3302	20,058.59	15,816.29	4,331.24	14,764.16	1,052.13	6.7%
Health and Welfare Benefits		3401-3402	128,742.69	70,819.66	34,007.92	65,911.77	4,907.89	6.9%
Unemployment Insurance		3501-3502	521.64	337.63	139.21	301.92	35.71	10.6%
Workers' Compensation		3601-3602	28,471.39	18,736.03	7,592.39	16,256.69	2,479.34	13.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			428,382.27	269,107.96	114,805.85	248,359.22	20,748.74	7.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	9,000.00	4,129.13	13,259.11	(4,259.11)	-47.3%
Books and Other Reference Materials		4200	64,493.98	89,881.91	7,604.36	24,298.15	65,583.76	73.0%
Materials and Supplies		4300	99,545.49	123,563.43	43,692.48	92,838.20	30,725.23	24.9%
Noncapitalized Equipment		4400	9,851.46	38,762.93	31,787.94	37,644.25	1,118.68	2.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			173,890.93	261,208.27	87,213.91	168,039.71	93,168.56	35.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	828,563.75	110,350.00	140,802.48	368,550.00	(258,200.00)	-234.0%
Travel and Conferences		5200	86,880.03	136,956.80	41,971.03	103,868.90	33,087.90	24.2%
Dues and Memberships		5300	300.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,841.84	5,313.84	0.00	5,313.84	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	243,808.79	172,534.11	256,805.80	423,800.20	(251,266.09)	-145.6%
Communications		5900	0.00	460.32	153.47	460.32	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,165,394.41	425,615.07	439,732.78	901,993.26	(476,378.19)	-111.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,175.85	51,333.47	12,111.49	97,044.75	(45,711.28)	-89.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,175.85	51,333.47	12,111.49	97,044.75	(45,711.28)	-89.0%
TOTAL, EXPENDITURES			2,842,803.87	1,711,583.57	947,018.59	2,050,739.16	(339,155.59)	-19.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,301,492.01	2,301,828.56	1,118,769.00	2,347,034.00	45,205.44	2.0%
2) Federal Revenue		8100-8299	303,232.24	280,504.21	22,324.00	43,867.85	(236,636.36)	-84.4%
3) Other State Revenue		8300-8599	1,338,684.23	849,289.32	1,407,215.72	1,548,508.95	699,219.63	82.3%
4) Other Local Revenue		8600-8799	2,220,678.55	2,853,074.32	141,683.60	2,697,343.61	(155,730.71)	-5.5%
5) TOTAL, REVENUES			6,164,087.03	6,284,696.41	2,689,992.32	6,636,754.41		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	719,273.23	605,805.26	274,528.47	549,261.41	56,543.85	9.3%
2) Classified Salaries		2000-2999	3,543,294.59	2,103,832.52	1,160,236.51	2,082,531.19	21,301.33	1.0%
3) Employee Benefits		3000-3999	1,898,952.39	1,117,740.75	638,693.12	1,091,620.87	26,119.88	2.3%
4) Books and Supplies		4000-4999	191,799.78	289,766.37	100,423.56	198,597.81	91,168.56	31.5%
5) Services and Other Operating Expenditures		5000-5999	1,710,765.39	1,027,824.59	777,891.53	1,504,107.24	(476,282.65)	-46.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	(4,190.34)	(19,227.59)	19,227.59	New
9) TOTAL, EXPENDITURES			8,064,085.38	5,144,969.49	2,947,582.85	5,406,890.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,899,998.35)	1,139,726.92	(257,590.53)	1,229,863.48		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,899,998.35)	1,139,726.92	(257,590.53)	1,229,863.48		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,439,914.62	7,812,197.51		7,855,384.58	43,187.07	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,439,914.62	7,812,197.51		7,855,384.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,439,914.62	7,812,197.51		7,855,384.58		
2) Ending Balance, June 30 (E + F1e)			6,539,916.27	8,951,924.43		9,085,248.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,649,970.44	2,322,493.66		2,286,919.53		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,000,000.00		1,000,000.00		
Resolution 2526-06	0000	9780		1,000,000.00				
Resolution 2526-06	0000	9780				1,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,492,199.30	1,270,344.55		1,270,344.55		
Unassigned/Unappropriated Amount		9790	397,746.53	4,359,086.22		4,527,983.98		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,975,289.00	1,789,073.00	971,060.00	1,812,828.00	23,755.00	1.3%
Education Protection Account State Aid - Current Year		8012	238,388.00	420,143.00	147,709.00	442,086.00	21,943.00	5.2%
State Aid - Prior Years		8019	0.00	69.00	0.00	69.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	403.26	381.00	0.00	381.00	0.00	0.0%
Timber Yield Tax		8022	1,113.03	1,067.00	0.00	1,067.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	83,708.18	83,328.00	0.00	83,328.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,093.00	2,186.00	0.00	2,186.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	497.54	1,664.56	0.00	1,172.00	(492.56)	-29.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	3,917.00	0.00	3,917.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			2,301,492.01	2,301,828.56	1,118,769.00	2,347,034.00	45,205.44	2.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

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Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,301,492.01	2,301,828.56	1,118,769.00	2,347,034.00	45,205.44	2.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	300.00	430.00	781.00	781.00	351.00	81.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	302,932.24	280,074.21	21,543.00	43,086.85	(236,987.36)	-84.6%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			303,232.24	280,504.21	22,324.00	43,867.85	(236,636.36)	-84.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,850.00	2,800.00	3,259.00	6,059.00	3,259.00	116.4%
Lottery - Unrestricted and Instructional Materials		8560	12,622.84	12,622.84	2,524.23	3,039.71	(9,583.13)	-75.9%
Tax Relief Subventions								
Restricted Levies - Other								

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Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	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	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	134,829.39	43,710.12	98,436.98	103,012.58	59,302.46	135.7%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,001.00	75,001.00	60,000.00	75,000.00	(1.00)	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	2,204.00	2,702.00	1,242.00	2,706.00	4.00	0.1%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,104,177.00	712,453.36	1,241,753.51	1,358,691.66	646,238.30	90.7%
TOTAL, OTHER STATE REVENUE			1,338,684.23	849,289.32	1,407,215.72	1,548,508.95	699,219.63	82.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	225,209.20	256,263.52	139,671.10	256,263.52	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,666,323.74	2,097,489.29	0.00	2,097,489.29	0.00	0.0%

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County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	329,145.61	499,321.51	2,012.50	343,590.80	(155,730.71)	-31.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,220,678.55	2,853,074.32	141,683.60	2,697,343.61	(155,730.71)	-5.5%
TOTAL, REVENUES			6,164,087.03	6,284,696.41	2,689,992.32	6,636,754.41	352,058.00	5.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	415,290.50	423,792.95	169,711.01	367,249.10	56,543.85	13.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	303,982.73	182,012.31	104,817.46	182,012.31	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			719,273.23	605,805.26	274,528.47	549,261.41	56,543.85	9.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	58,144.46	53,654.98	30,240.50	25,599.61	28,055.37	52.3%
Classified Support Salaries		2200	392,782.05	264,589.79	123,390.47	264,589.79	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,138,603.05	647,839.97	385,295.56	647,839.97	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,890,928.10	1,105,450.68	588,736.65	1,112,204.72	(6,754.04)	-0.6%
Other Classified Salaries		2900	62,836.93	32,297.10	32,573.33	32,297.10	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,543,294.59	2,103,832.52	1,160,236.51	2,082,531.19	21,301.33	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	159,508.40	137,633.58	63,163.28	100,391.75	37,241.83	27.1%
PERS		3201-3202	896,752.13	506,729.54	272,782.66	509,073.12	(2,343.58)	-0.5%
OASDI/Medicare/Alternative		3301-3302	68,761.61	58,595.86	23,988.06	62,590.32	(3,994.46)	-6.8%
Health and Welfare Benefits		3401-3402	551,817.54	263,473.75	151,783.11	257,490.31	5,983.44	2.3%

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	2,056.45	1,305.45	689.09	1,443.74	(138.29)	-10.6%
Workers' Compensation		3601-3602	112,221.95	71,554.82	37,603.17	82,183.88	(10,629.06)	-14.9%
OPEB, Allocated		3701-3702	65,731.56	36,345.00	46,581.00	36,345.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	42,102.75	42,102.75	42,102.75	42,102.75	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,898,952.39	1,117,740.75	638,693.12	1,091,620.87	26,119.88	2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	9,000.00	4,129.13	13,259.11	(4,259.11)	-47.3%
Books and Other Reference Materials		4200	64,493.98	91,881.91	8,314.91	26,298.15	65,583.76	71.4%
Materials and Supplies		4300	115,734.23	150,121.53	56,191.58	121,396.30	28,725.23	19.1%
Noncapitalized Equipment		4400	11,571.57	38,762.93	31,787.94	37,644.25	1,118.68	2.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			191,799.78	289,766.37	100,423.56	198,597.81	91,168.56	31.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	828,563.75	110,350.00	140,802.48	368,550.00	(258,200.00)	-234.0%
Travel and Conferences		5200	97,620.49	192,077.61	75,358.60	163,591.71	28,485.90	14.8%
Dues and Memberships		5300	22,071.50	22,351.90	22,431.90	22,851.90	(500.00)	-2.2%
Insurance		5400-5450	24,457.18	22,481.84	22,481.84	22,481.84	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,581.92	22,019.16	952.98	22,019.16	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(6,397.54)	(6,397.54)	6,397.54	New
Professional/Consulting Services and Operating Expenditures		5800	598,924.43	553,433.76	514,530.32	805,899.85	(252,466.09)	-45.6%
Communications		5900	127,546.12	105,110.32	7,730.95	105,110.32	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,710,765.39	1,027,824.59	777,891.53	1,504,107.24	(476,282.65)	-46.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	(4,190.34)	(19,227.59)	19,227.59	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	(4,190.34)	(19,227.59)	19,227.59	New
TOTAL, EXPENDITURES			8,064,085.38	5,144,969.49	2,947,582.85	5,406,890.93	(261,921.44)	-5.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

2025-26 Second Interim
County School Service Fund
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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
4035	ESSA: Title II, Part A, Supporting Effective Instruction	351.00
6018	Student Support and Enrichment Block Grant	1,680.00
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	21,637.62
6211	Literacy Coaches and Reading Specialists Grant Program	152,529.63
6332	CA Community Schools Partnership Act - Implementation Grant	360,950.15
6387	Career Technical Education Incentive Grant Program	55,302.46
6546	Mental Health-Related Services	2,559.00
6620	Reversing Opioid Overdoses	8,596.11
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	435.10
7368	Direct Services for Foster Youth	22,575.51
7388	SB 117 COVID-19 LEA Response Funds	486.00
7399	LCFF Equity Multiplier	235,091.00
7810	Other Restricted State	556,400.71
9010	Other Restricted Local	868,325.24
Total, Restricted Balance		2,286,919.53

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,452.03	1,424.38	1,428.55	1,428.55	4.17	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,452.03	1,424.38	1,428.55	1,428.55	4.17	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,452.03	1,424.38	1,428.55	1,428.55	4.17	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	7.90	7.90	4.79	4.79	(3.11)	-39.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	5.60	5.60	5.80	5.80	.20	4.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	13.50	13.50	10.59	10.59	(2.91)	-22.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	13.50	13.50	10.59	10.59	(2.91)	-22.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	1,789.89	1,762.24	1,773.37	1,773.37	11.13	1.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	324.36	324.36	334.23	334.23	9.87	3.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	324.36	324.36	334.23	334.23	9.87	3.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	324.36	324.36	334.23	334.23	9.87	3.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY									
A. BEGINNING CASH			4,491,055.63	4,201,686.90	4,241,028.29	5,026,610.43	4,047,970.64	4,623,141.64	4,497,784.01	4,367,316.28
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		105,550.00	105,550.00	263,845.00	189,990.00	0.00	263,844.00	189,990.00	192,220.83
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	46,025.50	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	20,720.00	0.00	0.00	1,604.00	0.00	0.00
Other State Revenue	8300-8599		820,526.26	192.00	505,724.00	13,580.67	1,339.00	63,604.00	2,249.79	14,282.46
Other Local Revenue	8600-8799		71,412.15	100.00	68,258.95	187.50	1,100.00	625.00	0.00	606,882.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			997,488.41	105,842.00	858,547.95	203,758.17	2,439.00	329,677.00	238,265.29	813,385.29
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		13,063.97	54,203.39	43,993.18	36,285.19	37,383.26	37,696.37	51,630.11	41,605.35
Classified Salaries	2000-2999		145,505.13	178,445.79	164,475.24	174,927.76	169,486.18	162,207.87	165,188.54	162,645.00
Employee Benefits	3000-3999		107,993.05	126,286.71	83,081.56	73,800.43	75,612.69	87,248.36	84,670.32	78,750.48
Books and Supplies	4000-4999		197.83	2,090.63	5,998.24	23,007.99	45,169.04	16,706.41	7,253.42	67,771.92
Services	5000-5999		201,963.40	121,088.49	150,707.93	66,432.55	131,252.87	65,506.47	40,939.82	127,719.42
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		0.00	0.00	(1,238.17)	0.00	0.00	(2,952.17)	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			468,723.38	482,115.01	447,017.98	374,453.92	458,904.04	366,413.31	349,682.21	478,492.17
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(22,480.74)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(3,596,737.26)	63,534.00	415,474.40	639.00	82,149.31	145,827.50	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	(1,238.17)	0.00	0.00	(2,952.17)	(6,397.54)	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(3,619,218.00)	63,534.00	415,474.40	(599.17)	82,149.31	145,827.50	(2,952.17)	(6,397.54)	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,099,536.94	80,720.50	(140.00)	(374,651.34)	(9,906.65)	14,191.46	85,669.15	12,653.27	197,323.73
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	800,947.26	800,947.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		2,900,484.20	881,667.76	(140.00)	(374,651.34)	(9,906.65)	14,191.46	85,669.15	12,653.27	197,323.73
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	(900,000.00)	900,000.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(6,519,702.20)	(818,133.76)	415,614.40	374,052.17	(807,944.04)	1,031,636.04	(88,621.32)	(19,050.81)	(197,323.73)
E. NET INCREASE/DECREASE (B - C + D)			(289,368.73)	39,341.39	785,582.14	(978,639.79)	575,171.00	(125,357.63)	(130,467.73)	137,569.39
F. ENDING CASH (A + E)			4,201,686.90	4,241,028.29	5,026,610.43	4,047,970.64	4,623,141.64	4,497,784.01	4,367,316.28	4,504,885.67
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JANUARY								
A. BEGINNING CASH		4,504,885.67	4,353,654.94	3,821,896.51	3,647,230.33				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	271,451.40	160,929.90	160,929.90	240,160.47	110,521.50	0.00	2,254,983.00	2,254,983.00
Property Taxes	8020-8079	0.00	46,025.50	0.00	0.00	0.00	0.00	92,051.00	92,051.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	21,543.85	0.00	0.00	43,867.85	43,867.85
Other State Revenue	8300-8599	35,042.39	14,282.46	24,282.46	20,643.53	32,759.93	0.00	1,548,508.95	1,548,508.95
Other Local Revenue	8600-8799	264,065.88	213,764.25	606,882.00	864,065.88	0.00	0.00	2,697,343.61	2,697,343.61
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		570,559.67	435,002.11	792,094.36	1,146,413.73	143,281.43	0.00	6,636,754.41	6,636,754.41
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	58,350.15	58,350.15	58,350.15	58,350.14	0.00	0.00	549,261.41	549,261.41
Classified Salaries	2000-2999	189,912.42	189,912.42	189,912.42	189,912.42	0.00	0.00	2,082,531.19	2,082,531.19
Employee Benefits	3000-3999	93,544.32	93,544.32	93,544.32	93,544.32	0.00	0.00	1,091,620.88	1,091,620.87
Books and Supplies	4000-4999	7,600.58	7,600.58	7,600.58	7,600.58	0.00	0.00	198,597.80	198,597.81
Services	5000-5999	149,624.07	149,624.07	149,624.07	149,624.07	0.00	0.00	1,504,107.23	1,504,107.24
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	4,190.34	(19,227.59)	0.00	(19,227.59)	(19,227.59)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		499,031.54	499,031.54	499,031.54	503,221.87	(19,227.59)	0.00	5,406,890.92	5,406,890.93
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	(22,480.74)	0.00	(22,480.74)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	707,624.21	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	10,587.88	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(11,892.86)	0.00	685,143.47	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	222,758.86	467,729.00	467,729.00	467,729.00	467,730.96	0.00	2,099,536.94	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	800,947.26	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		222,758.86	467,729.00	467,729.00	467,729.00	467,730.96	0.00	2,900,484.20	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(222,758.86)	(467,729.00)	(467,729.00)	(467,729.00)	(479,623.82)	0.00	(2,215,340.73)	
E. NET INCREASE/DECREASE (B - C + D)		(151,230.73)	(531,758.43)	(174,666.18)	175,462.86	(317,114.80)	0.00	(985,477.24)	
F. ENDING CASH (A + E)		4,353,654.94	3,821,896.51	3,647,230.33	3,822,693.19				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,505,578.39	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,822,693.19	3,822,693.19	3,822,693.19	3,822,693.19				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,822,693.19	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		1,773.37	(5.34%)	1,678.68	(2.19%)	1,641.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,347,034.00	1.57%	2,383,871.61	2.01%	2,431,731.56
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	8,995.10	1.87%	9,163.39	2.39%	9,382.22
4. Other Local Revenues	8600-8799	2,509,986.11	(14.84%)	2,137,517.89	.40%	2,145,999.40
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,866,015.21	(6.89%)	4,530,552.89	1.25%	4,587,113.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				353,608.46		358,840.16
b. Step & Column Adjustment				2,385.39		2,497.35
c. Cost-of-Living Adjustment				2,846.31		2,979.90
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	353,608.46	1.48%	358,840.16	1.53%	364,317.41
2. Classified Salaries						
a. Base Salaries				1,642,881.92		1,258,954.45
b. Step & Column Adjustment				26,932.12		26,941.63
c. Cost-of-Living Adjustment				6,500.52		27,079.05
d. Other Adjustments				(417,360.11)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,642,881.92	(23.37%)	1,258,954.45	4.29%	1,312,975.13
3. Employee Benefits	3000-3999	843,261.65	(14.86%)	717,968.45	5.08%	754,444.85
4. Books and Supplies	4000-4999	30,558.10	3.08%	31,499.29	2.75%	32,365.52
5. Services and Other Operating Expenditures	5000-5999	602,113.98	11.42%	670,856.13	2.78%	689,480.60
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(116,272.34)	34.91%	(156,863.37)	(17.77%)	(128,986.36)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,356,151.77	(14.15%)	2,881,255.11	4.97%	3,024,597.15
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,509,863.44		1,649,297.78		1,562,516.03
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,288,465.09		6,798,328.53		8,447,626.31
2. Ending Fund Balance (Sum lines C and D1)		6,798,328.53		8,447,626.31		10,010,142.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,270,344.55		0.00		0.00
2. Unassigned/Unappropriated	9790	4,527,983.98		8,447,626.31		10,010,142.34
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,798,328.53		8,447,626.31		10,010,142.34
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,270,344.55		0.00		0.00
c. Unassigned/Unappropriated	9790	4,527,983.98		8,447,626.31		10,010,142.34
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,798,328.53		8,447,626.31		10,010,142.34
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	43,867.85	0.00%	43,867.85	0.00%	43,867.85
3. Other State Revenues	8300-8599	1,539,513.85	(49.15%)	782,882.20	(34.09%)	515,965.13
4. Other Local Revenues	8600-8799	187,357.50	(73.41%)	49,810.14	0.00%	49,810.14
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,770,739.20	(50.50%)	876,560.19	(30.45%)	609,643.12
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				195,652.95		168,166.87
b. Step & Column Adjustment				3,683.75		2,692.18
c. Cost-of-Living Adjustment				1,200.91		2,621.22
d. Other Adjustments				(32,370.74)		(118,010.23)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	195,652.95	(14.05%)	168,166.87	(67.01%)	55,470.04
2. Classified Salaries						
a. Base Salaries				439,649.27		394,324.54
b. Step & Column Adjustment				8,270.68		7,374.56
c. Cost-of-Living Adjustment				3,658.32		7,551.71
d. Other Adjustments				(57,253.73)		(56,991.04)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	439,649.27	(10.31%)	394,324.54	(10.67%)	352,259.77
3. Employee Benefits	3000-3999	248,359.22	(8.81%)	226,486.15	(18.76%)	183,998.98
4. Books and Supplies	4000-4999	168,039.71	(38.26%)	103,756.00	(.68%)	103,051.24
5. Services and Other Operating Expenditures	5000-5999	901,993.26	(55.98%)	397,073.52	(14.98%)	337,573.28
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	97,044.75	41.83%	137,635.78	(20.25%)	109,758.77
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,050,739.16	(30.39%)	1,427,442.86	(19.99%)	1,142,112.08
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(279,999.96)		(550,882.67)		(532,468.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,566,919.49		2,286,919.53		1,736,036.86
2. Ending Fund Balance (Sum lines C and D1)		2,286,919.53		1,736,036.86		1,203,567.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,286,919.53		1,736,036.86		1,203,567.90
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,286,919.53		1,736,036.86		1,203,567.90
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		1,773.37	(5.34%)	1,678.68	(2.19%)	1,641.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	2,347,034.00	1.57%	2,383,871.61	2.01%	2,431,731.56
2. Federal Revenues	8100-8299	43,867.85	0.00%	43,867.85	0.00%	43,867.85
3. Other State Revenues	8300-8599	1,548,508.95	(48.85%)	792,045.59	(33.67%)	525,347.35
4. Other Local Revenues	8600-8799	2,697,343.61	(18.91%)	2,187,328.03	.39%	2,195,809.54
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,636,754.41	(18.53%)	5,407,113.08	(3.89%)	5,196,756.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				549,261.41		527,007.03
b. Step & Column Adjustment				6,069.14		5,189.53
c. Cost-of-Living Adjustment				4,047.22		5,601.12
d. Other Adjustments				(32,370.74)		(118,010.23)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	549,261.41	(4.05%)	527,007.03	(20.34%)	419,787.45
2. Classified Salaries						
a. Base Salaries				2,082,531.19		1,653,278.99
b. Step & Column Adjustment				35,202.80		34,316.19
c. Cost-of-Living Adjustment				10,158.84		34,630.76
d. Other Adjustments				(474,613.84)		(56,991.04)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,082,531.19	(20.61%)	1,653,278.99	.72%	1,665,234.90
3. Employee Benefits	3000-3999	1,091,620.87	(13.48%)	944,454.60	(.64%)	938,443.83
4. Books and Supplies	4000-4999	198,597.81	(31.89%)	135,255.29	.12%	135,416.76
5. Services and Other Operating Expenditures	5000-5999	1,504,107.24	(29.00%)	1,067,929.65	(3.83%)	1,027,053.88
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(19,227.59)	0.00%	(19,227.59)	0.00%	(19,227.59)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,406,890.93	(20.31%)	4,308,697.97	(3.30%)	4,166,709.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,229,863.48		1,098,415.11		1,030,047.07
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,855,384.58		9,085,248.06		10,183,663.17
2. Ending Fund Balance (Sum lines C and D1)		9,085,248.06		10,183,663.17		11,213,710.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,286,919.53		1,736,036.86		1,203,567.90
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	1,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,270,344.55		0.00		0.00
2. Unassigned/Unappropriated	9790	4,527,983.98		8,447,626.31		10,010,142.34
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,085,248.06		10,183,663.17		11,213,710.24
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,270,344.55		0.00		0.00
c. Unassigned/Unappropriated	9790	4,527,983.98		8,447,626.31		10,010,142.34
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		5,798,328.53		8,447,626.31		10,010,142.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		107.24%		196.06%		240.24%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		5,406,890.93		4,308,697.97		4,166,709.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,406,890.93		4,308,697.97		4,166,709.23
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		5,406,890.93		4,308,697.97		4,166,709.23
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		270,344.55		215,434.90		208,335.46
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		270,344.55		215,434.90		208,335.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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) 633,792.42
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) 3,053,276.05

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) 20.76%

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) 479,559.29
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 359,582.83

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)	2,276.38
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)	841,418.50
9. Carry-Forward Adjustment (Part IV, Line F)	331,322.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,172,740.64
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	829,077.26
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	540,700.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	441,417.05
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
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)	140,041.83
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	31,243.91
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)	1,787,763.39
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)	431,903.74
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)	8,688.86
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)	5,313.84
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)	23,977.89
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	186,784.75
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	4,426,912.66
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)	19.01%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	26.49%
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)	841,418.50
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(31,547.11)
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 (10.81%) times Part III, Line B19); zero if negative	331,322.14
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.81%) times Part III, Line B19) or (the highest rate used to recover costs from any program (12.17%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	331,322.14
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)	331,322.14

Approved
indirect
cost rate: 10.81%

Highest
rate used
in any
program: 12.17%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	5630	38,883.54	4,203.31	10.81%
01	6019	3,788.47	409.53	10.81%
01	6054	6,672.33	721.27	10.81%
01	6057	30,000.00	3,243.00	10.81%
01	6211	168,570.64	20,489.61	12.15%
01	6266	18,218.82	1,969.45	10.81%
01	6332	292,441.98	31,612.98	10.81%
01	6387	42,534.27	5,175.85	12.17%
01	6680	33,841.72	3,658.28	10.81%
01	6685	33,841.72	3,658.28	10.81%
01	7366	99,953.27	10,804.94	10.81%
01	7412	1,532.36	165.64	10.81%
01	7413	574.86	62.14	10.81%
01	7435	21,123.41	2,425.59	11.48%
01	7810	141,243.14	8,444.88	5.98%
11	6391	23,977.89	1,198.89	5.00%
12	5055	102,780.91	10,278.09	10.00%
12	6045	7,249.10	724.90	10.00%
12	6102	70,257.20	7,025.71	10.00%

Second Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(6,397.54)	0.00	(19,227.59)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	1,198.89	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,397.54	0.00	18,028.70	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Second Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								

Second Interim
2025-26 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	6,397.54	(6,397.54)	19,227.59	(19,227.59)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections. Projected funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since first interim projections.

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		

County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)

Current Year (2025-26)	0.00	0.00	0.0%	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met

District Funded County Program ADA (Form AI, Line B2g)

Current Year (2025-26)	7.94	10.59	33.4%	Not Met
1st Subsequent Year (2026-27)	7.94	10.59	33.4%	Not Met
2nd Subsequent Year (2027-28)	7.94	10.59	33.4%	Not Met

County Operations Grant ADA (Form AI, Line B5)

Current Year (2025-26)	1,888.54	1,773.37	-6.1%	Not Met
1st Subsequent Year (2026-27)	1,817.82	1,678.68	-7.7%	Not Met
2nd Subsequent Year (2027-28)	1,779.13	1,641.99	-7.7%	Not Met

Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)

Current Year (2025-26)	0.00	334.23	New	Not Met
1st Subsequent Year (2026-27)	0.00	335.67	New	Not Met
2nd Subsequent Year (2027-28)	0.00	337.11	New	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

ADA projections are using 5 year trend calculation, along with the projection of district declining enrollment.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 2A)	Projected Year Totals		
Current Year (2025-26)	2,301,759.56	2,346,965.00	2.0%	Met
1st Subsequent Year (2026-27)	2,345,609.00	2,383,943.00	1.6%	Met
2nd Subsequent Year (2027-28)	2,397,106.00	2,431,806.00	1.4%	Met

2B. Comparison of County Office LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since first interim projections.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

3A. Calculating the County Office's Projected Change in Salaries and Benefits

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2025-26)	3,827,378.53	3,723,413.47	-2.7%	Met
1st Subsequent Year (2026-27)	3,891,091.17	3,124,740.62	-19.7%	Not Met
2nd Subsequent Year (2027-28)	3,408,078.11	3,023,466.18	-11.3%	Not Met

3B. Comparison of County Office Salaries and Benefits to the Standard

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

- 1a. STANDARD NOT MET - Projected salary and benefit costs have changed since first interim by more than the standard in any of the current fiscal year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:

(required if NOT met)

Reductions in projected salary expenditures beginning in 2026-2027 reflect classified staffing reductions approved under Resolution No. 2526-07, including the removal of the Curriculum Technology Specialist and Garden Manager positions, elimination of vacant positions such as Account Clerk II and Business Office Administrative Assistant, and the termination of the shared PUSD/PCOE interim Chief Business Official contract. Additional reductions in the out years reflect the expiration of several grant funded activities and positions. Salary projections include normal step and column increases for remaining certificated and classified staff. See full explanation in packet narrative.

4. CRITERION: Other Revenues and Expenditures

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

Changes that exceed five percent in any major object category must be explained.

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

4A. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	280,504.21	43,867.85	-84.4%	Yes
1st Subsequent Year (2026-27)	43,516.85	43,867.85	.8%	No
2nd Subsequent Year (2027-28)	43,516.85	43,867.85	.8%	No

Explanation:

(required if Yes)

The reduction in Federal revenue at Second Interim reflects the removal of the ESSA Title II Comprehensive Literacy State Development (CLSD) Grant, which expired in the 2024-2025 fiscal year. As a result, related budgeted activities have been shifted to the Literacy Coaches and Reading Specialists Grant Program. Additionally, the 2024-2025 Title II allocation was received in the current fiscal year, resulting in a one time revenue increase of \$351. The 2025 to 2026 Title II allocation is currently projected at \$430 and remains unchanged.

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

Current Year (2025-26)	849,289.32	1,548,508.95	82.3%	Yes
1st Subsequent Year (2026-27)	278,810.51	792,045.59	184.1%	Yes
2nd Subsequent Year (2027-28)	278,909.16	525,347.35	88.4%	Yes

Explanation:

(required if Yes)

Changes in Other State Revenue reflect updated P-1 ADA certification for Mandated Cost Reimbursement and Lottery revenues, revised grant allocations and award notifications, and new funding for programs including the Math Professional Learning Partnership Grant and North State Together Program. Multi year projections also reflect the final allocation of the California Community Schools Partnership Act Implementation Grant and the expiration of several one time grants, resulting in out year reductions. See narrative for additional details.

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

Current Year (2025-26)	2,853,074.32	2,697,343.61	-5.5%	Yes
1st Subsequent Year (2026-27)	2,502,013.50	2,187,328.03	-12.6%	Yes
2nd Subsequent Year (2027-28)	2,504,291.32	2,195,809.54	-12.3%	Yes

Explanation:

(required if Yes)

Changes in Other Local Revenue reflect updated projections for interagency services and local agreements, including reductions due to staffing changes and the expiration of certain service agreements. See narrative for additional details.

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

Current Year (2025-26)	289,766.37	198,597.81	-31.5%	Yes
1st Subsequent Year (2026-27)	169,990.99	135,255.29	-20.4%	Yes
2nd Subsequent Year (2027-28)	130,670.24	135,416.76	3.6%	No

Explanation:

(required if Yes)

Reductions in Books and Supplies reflect the expiration of the Comprehensive Literacy State Development (CLSD) Grant, which removed planned budgets for instructional materials, as well as budget adjustments within grants including transfers to services and salaries and expiring grants. See narrative for additional details.

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

Current Year (2025-26)	1,027,824.59	1,504,107.24	46.3%	Yes
1st Subsequent Year (2026-27)	1,005,439.49	1,067,929.65	6.2%	Yes
2nd Subsequent Year (2027-28)	869,638.17	1,027,053.88	18.1%	Yes

Explanation:

(required if Yes)

Changes in Services and Other Operating Expenditures reflect updates to service agreements, including an increase in the E-Therapy Intermediate service agreement, as well as grant budget revisions shifting expenditures from travel to professional services. Out year projections also reflect expiring grants and modest increases in services to support county office oversight and support to the district. See narrative for additional details.

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	3,982,867.85	4,289,720.41	7.7%	Not Met
1st Subsequent Year (2026-27)	2,824,340.86	3,023,241.47	7.0%	Not Met
2nd Subsequent Year (2027-28)	2,826,717.33	2,765,024.74	-2.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	1,317,590.96	1,702,705.05	29.2%	Not Met
1st Subsequent Year (2026-27)	1,175,430.48	1,203,184.94	2.4%	Met
2nd Subsequent Year (2027-28)	1,000,308.41	1,162,470.64	16.2%	Not Met

4C. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4A if the status in Section 4B is not met; no entry is allowed below.

- 1a.

STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue

(linked from 4A)

if NOT met)

The reduction in Federal revenue at Second Interim reflects the removal of the ESSA Title II Comprehensive Literacy State Development (CLSD) Grant, which expired in the 2024-2025 fiscal year. As a result, related budgeted activities have been shifted to the Literacy Coaches and Reading Specialists Grant Program. Additionally, the 2024-2025 Title II allocation was received in the current fiscal year, resulting in a one time revenue increase of \$351. The 2025 to 2026 Title II allocation is currently projected at \$430 and remains unchanged.

Explanation:

Other State Revenue

(linked from 4A)

if NOT met)

Changes in Other State Revenue reflect updated P-1 ADA certification for Mandated Cost Reimbursement and Lottery revenues, revised grant allocations and award notifications, and new funding for programs including the Math Professional Learning Partnership Grant and North State Together Program. Multi year projections also reflect the final allocation of the California Community Schools Partnership Act Implementation Grant and the expiration of several one time grants, resulting in out year reductions. See narrative for additional details.

Explanation:

Other Local Revenue

(linked from 4A)

if NOT met)

Changes in Other Local Revenue reflect updated projections for interagency services and local agreements, including reductions due to staffing changes and the expiration of certain service agreements. See narrative for additional details.
- 1b.

STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Books and Supplies

(linked from 4A)

if NOT met)

Reductions in Books and Supplies reflect the expiration of the Comprehensive Literacy State Development (CLSD) Grant, which removed planned budgets for instructional materials, as well as budget adjustments within grants including transfers to services and salaries and expiring grants. See narrative for additional details.

Explanation:

Services and Other Exps

(linked from 4A)

if NOT met)

Changes in Services and Other Operating Expenditures reflect updates to service agreements, including an increase in the E-Therapy Intermediate service agreement, as well as grant budget revisions shifting expenditures from travel to professional services. Out year projections also reflect expiring grants and modest increases in services to support county office oversight and support to the district. See narrative for additional details.

5. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	156,638.45	0.00	Not Met
2. First Interim Contribution (information only)		0.00	
(Form 01CSI, First Interim, Criterion 5, Line 1)			

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

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

6. CRITERION: Deficit Spending

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

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

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

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	107.2%	196.1%	240.2%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	35.7%	65.4%	80.1%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

YES

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

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

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	0.00		

6C. Calculating the County Office's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2025-26)	1,509,863.44	3,356,151.77	N/A	Met
1st Subsequent Year (2026-27)	1,649,297.78	2,881,255.11	N/A	Met
2nd Subsequent Year (2027-28)	1,562,516.03	3,024,597.15	N/A	Met

6D. Comparison of County Office Deficit Spending to the Standard

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected county school service fund balances will be positive at the end of the current fiscal year and two subsequent fiscal years.

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2025-26)	9,085,248.06	Met
1st Subsequent Year (2026-27)	10,183,663.17	Met
2nd Subsequent Year (2027-28)	11,213,710.24	Met

7A-2. Comparison of the County Office's Ending Fund Balance to the Standard

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

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

Explanation:
(required if NOT met)

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	3,822,693.19	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$88,000 (greater of)	0 to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000 to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000 to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001 and over

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

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

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	5,406,890.93	4,308,697.97	4,166,709.23
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,406,890.93	4,308,697.97	4,166,709.23
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	5,406,890.93	4,308,697.97	4,166,709.23
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	270,344.55	215,434.90	208,335.46
6.	Reserve Standard - by Amount (From percentage level chart above)	88,000.00	88,000.00	88,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	270,344.55	215,434.90	208,335.46

8B. Calculating the County Office's Available Reserve Amount

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,270,344.55	0.00	0.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,527,983.98	8,447,626.31	10,010,142.34
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	5,798,328.53	8,447,626.31	10,010,142.34
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	107.24%	196.06%	240.24%
County Office's Reserve Standard				
(Section 8A, Line 7):		270,344.55	215,434.90	208,335.46
Status:		Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

A significant portion of the County Office's expenditures are supported by one-time, grant-funded revenues, primarily for time-limited programs and positions. These expenditures are intentionally aligned to the period of availability of the associated grants. As grants expire, positions and programs funded with those one-time resources will be reduced or eliminated and will not be continued with General Fund resources. The County Office does not rely on ongoing unrestricted revenues to support costs associated with expiring grants. This approach ensures that ongoing expenditures remain aligned with ongoing revenues in future fiscal years.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the County Office's Long-term Commitments

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

1.

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

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

No
2.

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	2	General Funds		66,009
State School Building Loans				
Compensated Absences	ongoing	General Fund		119,543

Other Long-term Commitments (do not include OPEB):				
TOTAL:				185,552

Type of Commitment (continued):	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program		42,103	23,906	0
State School Building Loans				
Compensated Absences	119,543	119,543	119,543	119,543
Other Long-term Commitments (continued):				
Total Annual Payments:	119,543	161,646	143,449	119,543
Has total annual payment increased over prior year (2024-25)		Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

Explanation on why not included: During the fiscal years ending June 30, 2015 and June 30, 2016, the County Office of Education offered an early retirement incentive to employees equal to seventy percent of the difference between the final year of salary and the salary of the first step of their position. The final payment of \$16,395 is due during the fiscal year ending June 30, 2025. Supplemental Early Retirement Plan is complete in 2026, no planned expenses for 27-28

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

No

2 OPEB Liabilities

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

First Interim (Form 01CSI, Item S7A)	Second Interim
48,678.00	48,678.00
0.00	0.00
48,678.00	48,678.00
Actuarial	Actuarial
Jul 01, 2023	Jul 01, 2023

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim (Form 01CSI, Item S7A)	Second Interim
16,288.00	16,288.00
16,288.00	16,288.00
16,288.00	16,288.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

36,345.00	36,345.00
65,731.56	65,731.56
65,731.56	65,731.56

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

16,288.00	16,288.00
16,288.00	16,288.00
16,288.00	16,288.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

3.00	3.00
3.00	3.00
3.00	3.00

4. Comments:

The County Office's OPEB liability is based on an actuarial valuation performed in accordance with GASB Statement No. 75, with a valuation date of July 1, 2023 and a measurement date of June 30, 2024. The total OPEB liability reflects updated actuarial assumptions, experience, and pay-as-you-go benefit payments. The County Office does not maintain an irrevocable trust for OPEB benefits; therefore, the full amount is reported as an unfunded liability.

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

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

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

First Interim
(Form 01CSI, Item S7B)

Second Interim

3

Self-Insurance Contributions

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

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim
(Form 01CSI, Item S7B)

Second Interim

4

Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	5.00	3.00	3.00	3.00

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

Dec 17, 2025

3. Period covered by the agreement:

Begin Date:

Jul 01, 2025

End Date:

Jun 30, 2026

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

0

% change in salary schedule from prior year

0.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

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

No

No

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
2.1%	2.1%	2.1%

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

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

PCTA settled but no fiscal impact on TA
PUSD PCTA is the bargaining unit for certificated employees on the PCOE side.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	23.00	22.80	17.80	17.80

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

Disclosure submitted to CDe and no fiscal impact to settled TA

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

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

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

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

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

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	5.00	4.00	3.00	3.00

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

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

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
---------------------------	----------------------------------	----------------------------------

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	No
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.

Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

No

A2.

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

No

A3.

Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

No

A4.

Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

No

A5.

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

No

A6.

Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7.

Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

No

A8.

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

Yes

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

Comments:
(optional)

Interim CBO started in May 2025 and will be ending contract June 30, 2026. New CBO will start July 1, 2026.

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Second Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas County Office of Education

Plumas County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
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).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
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.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>
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.	<u>Passed</u>

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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Second Interim
Board Approved Operating Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Plumas County Office of Education

Plumas County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

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

Passed

CHK-RESOURCExOBJECTA - (Warning)
- The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-5055-0-0000-0000-9740	5055	9740	\$10,278.09
Explanation: Board Approved Operating Budget was adopted with this balance - balance corrected in 2nd Interim			
12-6045-0-0000-0000-9740	6045	9740	\$724.90
Explanation: Board Approved Operating Budget was adopted with this balance - balance corrected in 2nd Interim			

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

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
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REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
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EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

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Second Interim
Projected Totals 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas County Office of Education

Plumas County

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IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) **Exception**

FUND	RESOURCE	FUNCTION	VALUE
01	0000	1000	(\$62,401.13)

Explanation: EPA transfer correction from direct cost - will be balanced at year end

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	3101	(\$26,390.40)
Explanation: EPA transfer correction from direct cost - will be balanced at year end			
01	0000	1100	(\$111,466.83)
Explanation: EPA transfer correction from direct cost - will be balanced at year end			
01	0000	2100	(\$2,305.34)
Explanation: EPA transfer correction from direct cost - will be balanced at year end			

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

SACS Web System - SACS V14
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32-10322-0000000

Second Interim
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas County Office of Education

Plumas County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,423.00	33,423.00	11,786.00	23,580.00	(9,843.00)	-29.4%
4) Other Local Revenue		8600-8799	0.00	0.00	899.80	0.00	0.00	0.0%
5) TOTAL, REVENUES			33,423.00	33,423.00	12,685.80	23,580.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,543.99	2,609.39	6,609.65	4,944.57	(2,335.18)	-89.5%
3) Employee Benefits		3000-3999	2,349.89	2,349.89	2,051.55	1,534.72	815.17	34.7%
4) Books and Supplies		4000-4999	67.14	3,998.88	3,998.44	3,895.85	103.03	2.6%
5) Services and Other Operating Expenditures		5000-5999	13,600.00	14,602.86	7,002.75	13,602.75	1,000.11	6.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	1,198.89	(1,198.89)	New
9) TOTAL, EXPENDITURES			23,561.02	23,561.02	19,662.39	25,176.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,861.98	9,861.98	(6,976.59)	(1,596.78)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,861.98	9,861.98	(6,976.59)	(1,596.78)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,519.47	43,107.15		43,107.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,519.47	43,107.15		43,107.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,519.47	43,107.15		43,107.15		
2) Ending Balance, June 30 (E + F1e)			47,381.45	52,969.13		41,510.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	47,381.45	51,845.76		40,387.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,123.37		1,123.37		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	33,423.00	33,423.00	11,786.00	23,580.00	(9,843.00)	-29.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,423.00	33,423.00	11,786.00	23,580.00	(9,843.00)	-29.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	899.80	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	899.80	0.00	0.00	0.0%
TOTAL, REVENUES			33,423.00	33,423.00	12,685.80	23,580.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,543.99	2,609.39	6,609.65	4,944.57	(2,335.18)	-89.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,543.99	2,609.39	6,609.65	4,944.57	(2,335.18)	-89.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	2,030.78	2,030.78	1,772.02	1,325.67	705.11	34.7%
OASDI/Medicare/Alternative		3301-3302	109.40	109.40	95.85	71.67	37.73	34.5%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	3.77	3.77	3.30	2.46	1.31	34.7%
Workers' Compensation		3601-3602	205.94	205.94	180.38	134.92	71.02	34.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,349.89	2,349.89	2,051.55	1,534.72	815.17	34.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	67.14	3,998.88	3,998.44	3,895.85	103.03	2.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67.14	3,998.88	3,998.44	3,895.85	103.03	2.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	13,600.00	14,602.86	7,002.75	13,602.75	1,000.11	6.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,600.00	14,602.86	7,002.75	13,602.75	1,000.11	6.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	1,198.89	(1,198.89)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	1,198.89	(1,198.89)	New
TOTAL, EXPENDITURES			23,561.02	23,561.02	19,662.39	25,176.78		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6391	Adult Education Program	40,387.00
Total, Restricted Balance		40,387.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	109,325.76	113,059.00	129,232.50	113,059.00	0.00	0.0%
3) Other State Revenue		8300-8599	39,163.73	47,137.73	77,802.75	101,888.70	54,750.97	116.2%
4) Other Local Revenue		8600-8799	4,448.12	4,448.12	3,036.73	4,448.12	0.00	0.0%
5) TOTAL, REVENUES			152,937.61	164,644.85	210,071.98	219,395.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	57,355.20	80,904.08	39,073.16	90,296.75	(9,392.67)	-11.6%
3) Employee Benefits		3000-3999	17,940.10	32,241.25	12,127.86	33,426.95	(1,185.70)	-3.7%
4) Books and Supplies		4000-4999	4,803.61	9,275.10	0.00	9,275.10	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	68,390.58	26,773.31	33,732.34	53,785.95	(27,012.64)	-100.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	4,190.34	18,028.70	(18,028.70)	New
9) TOTAL, EXPENDITURES			148,489.49	149,193.74	89,123.70	204,813.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,448.12	15,451.11	120,948.28	14,582.37		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,448.12	15,451.11	120,948.28	14,582.37		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,694.93	25,694.93		25,694.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,694.93	25,694.93		25,694.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,694.93	25,694.93		25,694.93		
2) Ending Balance, June 30 (E + F1e)			30,143.05	41,146.04		40,277.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	11,002.99		10,134.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	30,143.05	30,143.05		30,143.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	109,325.76	113,059.00	129,232.50	113,059.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			109,325.76	113,059.00	129,232.50	113,059.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	39,163.73	47,137.73	77,802.75	101,888.70	54,750.97	116.2%
TOTAL, OTHER STATE REVENUE			39,163.73	47,137.73	77,802.75	101,888.70	54,750.97	116.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,448.12	4,448.12	3,036.73	4,448.12	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,448.12	4,448.12	3,036.73	4,448.12	0.00	0.0%
TOTAL, REVENUES			152,937.61	164,644.85	210,071.98	219,395.82		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	57,355.20	80,904.08	39,073.16	90,296.75	(9,392.67)	-11.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			57,355.20	80,904.08	39,073.16	90,296.75	(9,392.67)	-11.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	15,514.62	21,757.40	10,475.50	21,033.01	724.39	3.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	831.65	1,173.16	566.58	2,821.17	(1,648.01)	-140.5%
Health and Welfare Benefits		3401-3402	0.00	7,062.00	0.00	7,062.00	0.00	0.0%
Unemployment Insurance		3501-3502	28.68	40.93	19.54	46.41	(5.48)	-13.4%
Workers' Compensation		3601-3602	1,565.15	2,207.76	1,066.24	2,464.36	(256.60)	-11.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,940.10	32,241.25	12,127.86	33,426.95	(1,185.70)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,247.39	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,556.22	9,275.10	0.00	9,275.10	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,803.61	9,275.10	0.00	9,275.10	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	186.00	4,152.41	0.00	4,152.41	0.00	0.0%
Dues and Memberships		5300	125.00	750.00	750.00	1,375.00	(625.00)	-83.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	660.00	660.00	660.00	660.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	6,397.54	6,397.54	(6,397.54)	New
Professional/Consulting Services and								
Operating Expenditures		5800	67,419.58	21,210.90	25,924.80	41,201.00	(19,990.10)	-94.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,390.58	26,773.31	33,732.34	53,785.95	(27,012.64)	-100.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	4,190.34	18,028.70	(18,028.70)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	4,190.34	18,028.70	(18,028.70)	New
TOTAL, EXPENDITURES			148,489.49	149,193.74	89,123.70	204,813.45		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6123	Early Education: Quality Improvement Activities	10,134.25
Total, Restricted Balance		10,134.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4,223.11	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4,223.11	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	4,223.11	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,223.11	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	427,085.34	220,723.80		220,723.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			427,085.34	220,723.80		220,723.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			427,085.34	220,723.80		220,723.80		
2) Ending Balance, June 30 (E + F1e)			427,085.34	220,723.80		220,723.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	427,085.34	220,723.80		220,723.80		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4,223.11	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,223.11	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4,223.11	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		0.00

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LEA: 32-10322-0000000 Plumas County Office of Education

Official Check for LEA: 32-10322-0000000 is good

Export of USER General Ledger started at 3/4/2026, 12:10:18 AM

OFFICIAL Header for LEA: 32-10322-0000000 Plumas County Office of Education
VERSION SACS V14

- Fiscal year: 2025-26
- Type of data: Actuals to Date
- Number of records exported in group 1: 506
- Fiscal year: 2025-26
- Type of data: Board Approved Operating Budget
- Number of records exported in group 2: 579
- Fiscal year: 2025-26
- Type of data: Original Budget
- Number of records exported in group 3: 519
- Fiscal year: 2025-26
- Type of data: Projected Totals
- Number of records exported in group 4: 600

Export USER General Ledger completed at 3/4/2026, 12:10:18 AM

Export of Supplementals (USER ELEMENTs) started at 3/4/2026, 12:10:18 AM

- Fiscal year: 2025-26
- Type of data: Actuals to Date
- Number of records exported in group 5: 306
- Fiscal year: 2025-26
- Type of data: Board Approved Operating Budget
- Number of records exported in group 6: 435
- Fiscal year: 2025-26
- Type of data: Original Budget
- Number of records exported in group 7: 428
- Fiscal year: 2025-26
- Type of data: Projected Totals
- Number of records exported in group 8: 3956

Export of supplementals (USER ELEMENTs) completed at 3/4/2026, 12:10:18 AM

Export of TRC Explanations started at 3/4/2026, 12:10:18 AM

- Fiscal year: 2025-26
- Type of data: Actuals to Date
- Number of records exported in group 9: 0
- Fiscal year: 2025-26
- Type of data: Board Approved Operating Budget
- Number of records exported in group 10: 49
- Fiscal year: 2025-26
- Type of data: Original Budget
- Number of records exported in group 11: 0
- Fiscal year: 2025-26
- Type of data: Projected Totals

- Number of records exported in group 12: 58

Export of TRC Explanations completed at 3/4/2026, 12:10:18 AM

Export of TRC Log started at 3/4/2026, 12:10:18 AM

- Fiscal year: 2025-26
- Type of data: Actuals to Date
- Number of records exported in group 13: 34
- Fiscal year: 2025-26
- Type of data: Board Approved Operating Budget
- Number of records exported in group 14: 46
- Fiscal year: 2025-26
- Type of data: Original Budget
- Number of records exported in group 15: 45
- Fiscal year: 2025-26
- Type of data: Projected Totals
- Number of records exported in group 16: 58

Export of TRC Log completed at 3/4/2026, 12:10:18 AM

OFFICIAL END for LEA: 32-10322-0000000 Plumas County Office of Education

Exported to file: 32103220000000_I2_2025-26_G82E4CBRCR_OFFICIAL.DAT

End of Official Export Process