

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

AGENDA

**Monday, March 9, 2026
7:00 pm Open Session
Library**

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

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements.

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

2. ROLL CALL

	Present	Absent
Josh Wanner	_____	_____
Emily Daddow	_____	_____
Elise Nelson	_____	_____
Jeff Reese	_____	_____
Keith Turner	_____	_____

3. APPROVAL OF THE AGENDA

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

Motion _____ Second _____ Vote _____

4. SOUTH SUTTER CHARTER SCHOOL UPDATE

5. SUPERINTENDENT’S REPORT

6. COMMENTS FROM THE PUBLIC

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to

recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

7. CONSENT AGENDA

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

- 7.1 Approval of Minutes: February 9, 2026**
- 7.2 Approval of Monthly Warrants: 16464, 16512, 16550, 16578**
- 7.3 Williams Act: 0 Complaints**
- 7.4 Enrollment Report:**

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
19	22	17	20	21	16	21	19	18	21	194

Marcum-Illinois Preschool Enrollment
Full Time 14

Motion _____ Second _____ Vote _____

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

Motion _____ Second _____ Vote _____

9. INFORMATION ITEMS

9.1 700 Forms

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest Form, also known as the Form 700. The Form 700 provides transparency and ensures accountability.

10. ACTION ITEMS

10.1 Auditor Engagement Letter

The district is asked to review the letter from our Auditor, Michelle Hanson, and review and approve the services she will provide as she conducts the MIUESD Audit for the fiscal year ending on June 30, 2026.

Motion _____ Second _____ Vote _____

10.2 2026-2027 Afterschool Care Fees Policy

The Board is asked to approve the updated Afterschool Care Fees Policy for 2026-2027, sliding scale up to \$300 per family, per year (free for students eligible for Free or Reduced-Price Meals (FRPM), Homeless, or Foster Youth). Updated to clarify exceptions for early release days, parent meetings, district programs, etc.

Motion _____ Second _____ Vote _____

10.3 Second Interim Report

Local educational agencies are required to file two reports during a fiscal year on the status of the LEA’s financial health. The second interim report reflects any changes to projected yearly fiscal status since first interim. The second interim for MIUESD includes a positive certification. The Board is asked to approve the Second Interim Report for MIUESD.

Motion _____ Second _____ Vote _____

11. NEXT BOARD MEETING
April 13, 2026 6:00pm

12. CLOSED SESSION

- Interdistrict Students
- District Programs
- Public Employee Discipline/Dismissal/Release/Complaint

13. REPORT OUT FROM CLOSED SESSION

Motion _____ Second _____ Vote _____

14. ADJOURNMENT

South Sutter Charter School and
 Marcum-Ilinois Union Elementary School District
Monthly Report to Authorizer



March 2026

Month-End Enrollment Information: February 2026

Total Active Enrollment	2915
Prospective Students	0

Enrollment by County	
BUTTE	236
COLUSA	15
PLACER	843
SACRAMENTO	1433
SUTTER	111
YOLO	139
YUBA	138

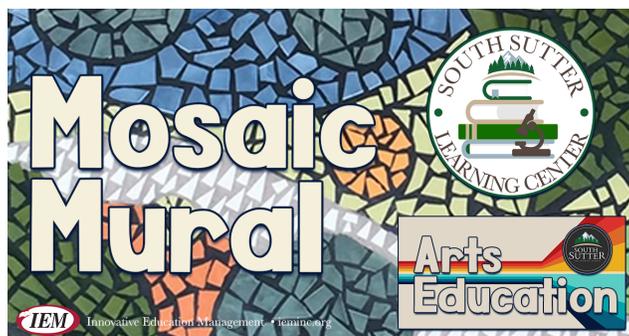
Enrollment by Grade Level	
TK/K	400
1st	230
2nd	237
3rd	248
4th	234
5th	226
6th	245
7th	223
8th	224
9th	155
10th	171
11th	167
12th	155

Educational Program Updates



As we head into our CAASPP and Local Summative Assessment windows, the Assessment team has been busy with staff training, answering questions, and updating and creating support documents for staff and students.

While 2028 might seem far off, this year's state assessment outcomes will be included as year 1 for our charter renewal data. While we are starting to see opt-outs trickle in, we hope to avoid the participation rate penalties we have received on our Academic Indicators in year's past through our efforts in the past two years to educate our staff and families on the importance of state testing and our California School Dashboard outcomes.



South Sutter families and staff were surveyed for an upcoming mosaic community project for the South Sutter Learning Center. Board members will be invited to participate!



Our CTE Product Design Innovation pathway joined forces with the Silicon Valley-based Maker Nexus makerspace, an approved vendor, for a tailor-designed experience! Jack Ma, of IEM, and Myles Barnes, of Maker Nexus, toured ten high school students and their families, for a total of 27 guests, to the massive 28,000 square foot facility hacker space featuring 3D

printers, laser cutters, and industry metal and woodworking tools. Students were given a 3-hour design challenge to CAD model, 3D print, and test a product to transport raw eggs in personal lunch carry cases.



Students from the Human Development pathway met at the Sacramento County Office of Education to learn more about careers with children. They then went on to tour the Sacramento Children's Museum to learn about play-based activities that promote child development.



Summer School Enrollment is now OPEN! A variety of core and elective courses are available, including A-G, non-A-G, and credit recovery options. Parent webinars will be held on March 4th @ 3pm and March 10th @ 12pm, and a video recording is currently available on our protected website. Summer School runs June 1- July 16. Please contact your Education Specialist (ES) to enroll.



HSA has been touring various colleges around California. Our upcoming tours include UC Davis on March 6th.

We are enrolling new students for HSA for the 26/27 school year. Our goal is to have over 100 HSA students enrolled at South Sutter.

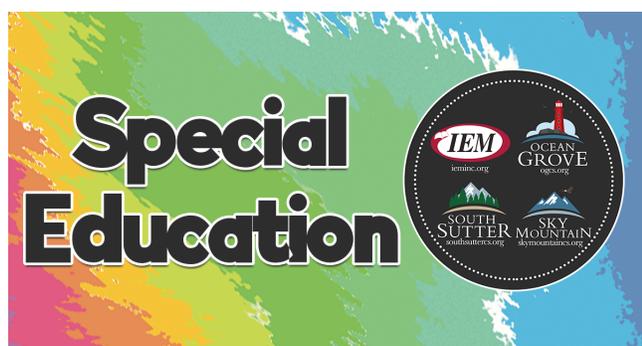


We are releasing our 26/27 CBI/HSST schedule on March 2nd. We are proud to release this schedule a month earlier so families can prepare for their fall classes early. New additions to our schedule include:

- New Middle School Electives
- Anatomy and Physiology



EL students prepared diligently for their ELPAC assessments. We provided targeted ELPAC test preparation and support lessons during our ELD classes, along with additional sessions for our Opt-Out and Alternated ELD students. This month, EL students are also completing goal-setting and ELPAC reflection activities to review their progress and plan next steps.



Teacher Services and SPED are teaming up to ensure that all students have access to grade-level curriculum. Research shows that with the right support and interventions, exposure to grade-level curriculum successfully closes learning gaps over time. This shared approach supports student success and brings families and educators together in the process. We are excited about this collaboration!

We have some great data from fall BOOST tutoring! Of the 400 Tier 3 students who participated in fall, 163 grew to tier 1 or tier 2 on the MOY i-Ready assessment!

- Carnegie had the strongest growth with 50% of students moving a full tier level, with the majority moving to Tier 1!
- RevPrep and TurtlEd had 41% of students move at least one tier!

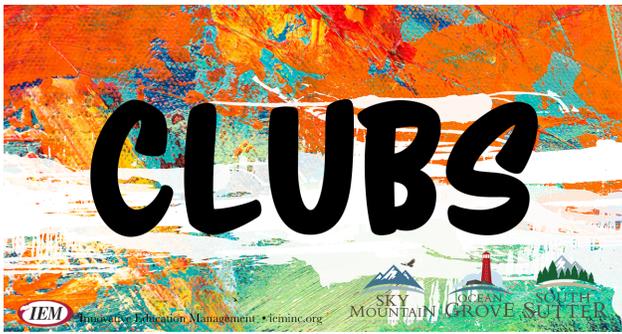
Carnegie's instructional strategy is to instruct at grade level, with scaffolding in place to help students master the grade level standard. Research shows this is an extremely effective strategy for learning acceleration, and our results reflect that.



February Friends, Fitness, Fun Park Days were lively events celebrating American Heart Month, designed to promote an active and engaging community atmosphere. Attendees of all ages—friends, families, and prospective families—were invited to partake in a variety of heart-themed activities, including crafts, giant board games, and yard games.

Special events included Teen Socials tailored for students in grades 6–8 and 9–12, featuring board games, mindfulness coloring pages, and a relaxed space for hanging out with friends.

Special events included Teen Socials tailored for students in grades 6–8 and 9–12, featuring board games, mindfulness coloring pages, and a relaxed space for hanging out with friends.



Club Highlight: The **Board Game Club** offers a welcoming space for students in grades 7–12 to engage in relaxing, enjoyable activities centered on classic and modern board games. Participants will have the opportunity to meet in person, learn new games, and develop their strategic thinking skills while enjoying friendly competition. This club caters to those who appreciate strategy, teamwork, or simply seeking a good laugh. It serves as an excellent

environment for building friendships and enhancing cognitive abilities—all while having fun at the game table



South Sutter students visited the World of Wonders Science Museum, where they did hands-on activities, learned about electricity, checked their heart rate, explored a wind tunnel, and more.

	7/1/2025 - 7/31/2025	8/1/2025 - 8/31/2025	9/1/2025 - 9/30/2025	10/1/2025 -	11/1/2025 -	12/1/2025 -	1/1/2026 - 1/31/2026	Total	
Revenue									
8011	LCFF Revenue	0.00	1,215,435.00	1,215,435.00	2,187,783.00	2,187,783.00	2,187,783.00	2,187,783.00	11,182,002.00
8012	EPA Revenue	5,530,958.00	0.00	0.00	1,731,197.00	0.00	0.00	1,731,197.00	8,993,352.00
8096	In-Lieu Revenue	42,509.00	0.00	0.00	0.00	256,824.00	0.00	48,919.00	348,252.00
8290	Federal Title Revenue	15,363.00	0.00	0.00	0.00	0.00	0.00	13,942.00	29,305.00
8311	Special Ed Revenue	0.00	215,511.00	221,648.00	199,484.00	199,484.00	199,484.00	199,484.00	1,235,095.00
8550	Mandate Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	78,642.00	78,642.00
8560	Lottery Revenue	0.00	177,949.00	0.00	0.00	0.00	0.00	0.00	177,949.00
8590	Other State Revenue	4,088,356.00	0.00	0.00	0.00	616,607.00	109,252.00	0.00	4,814,215.00
8660	Interest Revenue	(30,580.00)	5,292.00	74,951.00	1,354.00	0.00	0.00	0.00	51,017.00
8699	Local Revenue Other	221,131.00	349,275.00	369,964.00	331,056.00	380,386.00	333,998.00	330,987.00	2,316,795.00
	Total Revenue	9,867,736.00	1,963,461.00	1,881,998.00	4,450,874.00	3,641,084.00	2,830,517.00	4,590,954.00	29,226,624.00
Expenditures									
1100	Certificated Instruction	10,649.00	938,145.00	942,960.00	943,410.00	1,033,101.00	966,614.00	965,916.00	5,800,795.00
1110	AESS (A & B)	0.00	0.00	27,849.00	30,851.00	37,225.00	37,309.00	38,948.00	172,182.00
1150	Special Instruction	0.00	147,061.00	135,755.00	127,645.00	150,301.00	139,773.00	139,364.00	839,899.00
1160	Tech Allowance Cert	3,225.00	22,291.00	22,800.00	22,350.00	22,350.00	22,239.00	22,500.00	137,755.00
1180	Substitute Certificated	0.00	3,763.00	7,273.00	11,594.00	19,753.00	12,863.00	8,520.00	63,766.00
1190	Stipend Certificated Teacher	0.00	1,500.00	2,651.00	1,994.00	1,994.00	1,994.00	1,994.00	12,128.00
1200	Certificated Student Support	116,576.00	116,056.00	122,965.00	123,278.00	144,477.00	125,769.00	124,804.00	873,924.00
1230	Certificated Support Hourly	816.00	1,306.00	0.00	0.00	120.00	0.00	0.00	2,242.00
1300	Director Advisors	91,007.00	85,938.00	85,938.00	85,938.00	96,473.00	88,045.00	88,045.00	621,385.00
1900	Other Certificated Staff	4,559.00	4,559.00	4,559.00	4,559.00	5,170.00	4,712.00	4,712.00	32,829.00
2200	Student Support	24,071.00	19,038.00	19,038.00	26,324.00	31,136.00	27,146.00	27,146.00	173,898.00
2230	Classified Support Hourly OT	152.00	1,125.00	2,236.00	2,751.00	1,805.00	1,366.00	277.00	9,712.00
2300	Director Classified	32,496.00	32,496.00	18,121.00	13,829.00	16,671.00	14,177.00	14,177.00	141,967.00
2400	Clerical Classified	38,304.00	68,872.00	68,872.00	61,936.00	74,633.00	64,841.00	64,841.00	442,300.00
2430	Clerical Hourly Classified	9,947.00	23,739.00	53,305.00	23,526.00	27,283.00	28,619.00	28,959.00	195,378.00
2450	Tech Allowance Class	1,425.00	1,950.00	1,800.00	1,800.00	1,860.00	1,860.00	1,860.00	12,555.00
3101	STRS Employer Certificated	43,187.00	251,432.00	259,582.00	86,211.00	290,654.00	268,182.00	268,431.00	1,467,680.00
3102	STRS Classified	2,641.00	2,641.00	2,641.00	2,641.00	3,184.00	2,708.00	2,708.00	19,165.00
3201	PERS Employer Certificated	878.00	4,907.00	4,234.00	(1,021.00)	3,661.00	2,544.00	2,544.00	17,747.00
3202	PERS Employer Classified	22,309.00	32,852.00	28,661.00	27,843.00	33,113.00	30,155.00	30,246.00	205,180.00
3302	SS/Medicare Employer Class	9,841.00	29,730.00	31,024.00	28,958.00	32,935.00	30,615.00	30,058.00	193,160.00
3401	VSP Employer Cert	30,804.00	170,845.00	171,402.00	172,751.00	171,534.00	177,510.00	176,692.00	1,071,538.00
3402	VSP Employer Class	16,483.00	24,361.00	21,952.00	20,152.00	20,152.00	21,650.00	21,874.00	146,624.00
3501	SUI Certificated	0.00	41.00	0.00	0.00	0.00	0.00	0.00	41.00
3502	SUI Classified	156.00	719.00	749.00	733.00	826.00	775.00	756.00	4,714.00

3601	WC Cert	920.00	5,351.00	5,506.00	5,514.00	6,173.00	5,664.00	5,697.00	34,825.00
3602	WC Class	394.00	557.00	498.00	489.00	574.00	519.00	515.00	3,546.00
3901	Other ER Benefits - Cert (Aflac)	2,522.00	31,255.00	32,119.00	31,262.00	32,119.00	32,119.00	35,881.00	197,278.00
3902	Other ER Benefits - Class (Aflac)	1,303.00	1,914.00	1,922.00	1,922.00	1,922.00	2,186.00	1,928.00	13,096.00
4200	Library Materials	1,419.00	0.00	3,096.00	17,705.00	13,422.00	299,300.00	33,776.00	368,717.00
4300	Instructional Funds - Materials and	68,722.00	150,982.00	557,750.00	223,836.00	146,618.00	175,684.00	92,955.00	1,416,546.00
4301	Teacher Fund Mats Supples	0.00	804.00	10,991.00	13,155.00	5,642.00	1,720.00	2,453.00	34,766.00
4310	Materials & Supplies	21,746.00	625.00	28,315.00	13,249.00	4,068.00	4,239.00	851.00	73,093.00
4320	Materials & Supplies (Admin)	92.00	0.00	69.00	0.00	0.00	0.00	0.00	161.00
4400	Non-Capitalized Equipment	349.00	0.00	0.00	8,376.00	0.00	0.00	0.00	8,725.00
5200	Travel & Conference Instructional	11,294.00	20,565.00	5,929.00	11,330.00	3,775.00	1,185.00	4,621.00	58,700.00
5202	SE Travel	0.00	198.00	0.00	0.00	0.00	0.00	0.00	198.00
5215	Professional Development Title II	0.00	0.00	0.00	0.00	3,011.00	0.00	12,600.00	15,611.00
5300	Dues and Memberships	14,769.00	0.00	0.00	0.00	0.00	129.00	0.00	14,898.00
5400	Other Insurance	33,618.00	(102.00)	22,081.00	0.00	0.00	23,034.00	0.00	78,630.00
5510	Operations & Housekeeping	8,025.00	8,477.00	8,872.00	10,840.00	4,794.00	4,572.00	4,673.00	50,253.00
5610	Rents, Leases, Repairs	194.00	194.00	91,189.00	6,210.00	194.00	939.00	194.00	99,115.00
5800	Instructional Funds - Services	46,844.00	119,971.00	301,201.00	495,123.00	320,020.00	728,753.00	539,905.00	2,551,817.00
5810	Contracted Instruction	236,149.00	418,237.00	218,219.00	219,560.00	294,107.00	387,862.00	375,951.00	2,150,086.00
5811	Guidance & Parent Inservice	20,728.00	37,706.00	36,426.00	36,597.00	40,758.00	38,585.00	37,075.00	247,875.00
5812	Student Records	1,154.00	0.00	0.00	0.00	829.00	4,996.00	0.00	6,979.00
5813	Testing Services	7,665.00	7,237.00	7,247.00	7,247.00	8,043.00	7,405.00	7,405.00	52,248.00
5814	Inst Supe, Curr Devl,Stf	14,950.00	14,086.00	14,771.00	15,063.00	19,013.00	11,264.00	15,876.00	105,023.00
5815	IT(Media, Tech)	33,224.00	15,208.00	4,159.00	81,418.00	2,092.00	6,528.00	4,141.00	146,770.00
5816	School Admin	40,072.00	11,407.00	12,126.00	12,515.00	17,087.00	19,608.00	14,073.00	126,887.00
5820	Sped Admin Cert	11,507.00	24,944.00	27,744.00	27,840.00	34,351.00	29,058.00	29,542.00	184,986.00
5825	Sped Admin Class	1,104.00	2,128.00	2,128.00	2,128.00	2,443.00	2,201.00	2,199.00	14,331.00
5830	IEM Instructional	6,858.00	69,664.00	69,664.00	69,664.00	69,664.00	69,664.00	69,664.00	424,839.00
5835	Advertising, Newsletter	365.00	658.00	0.00	0.00	8,831.00	0.00	0.00	9,854.00
5840	IEM Non-Instructional	16,003.00	162,548.00	162,548.00	162,548.00	162,548.00	162,548.00	162,548.00	991,292.00
5841	Annual Audit	0.00	0.00	8,741.00	0.00	8,741.00	0.00	0.00	17,483.00
5860	SE Contracted Instruction	78,498.00	161,281.00	253,574.00	322,076.00	281,336.00	265,932.00	153,351.00	1,516,048.00
5865	Special Ed Expenses	11,236.00	1,684.00	2,763.00	9,831.00	3,859.00	90.00	2,540.00	32,003.00
5875	Development	0.00	0.00	25,000.00	0.00	0.00	25,000.00	0.00	50,000.00
5880	Legal Fees	29.00	60.00	368.00	576.00	0.00	1,504.00	1,488.00	4,025.00
5890	Service Charges	2,266.00	2,597.00	2,288.00	2,303.00	2,430.00	2,283.00	1,975.00	16,142.00
5895	Authorizer Admin Fees	0.00	0.00	350.00	0.00	0.00	0.00	0.00	350.00
5899	Authorizer Oversight Fees	0.00	0.00	81,481.00	0.00	0.00	0.00	0.00	81,481.00
5902	Postage	1,848.00	17,723.00	10,141.00	5,232.00	2,302.00	1,841.00	5,600.00	44,687.00
5910	Communications-Instructional	484.00	1,088.00	1,088.00	9,695.00	6,620.00	5,633.00	5,565.00	30,173.00
5920	Communications ES Advisors	0.00	0.00	201.00	0.00	0.00	0.00	0.00	201.00

6900	Depreciation Expense	0.00	0.00	30,944.00	0.00	0.00	30,944.00	0.00	61,889.00
7438	Debt Service-Interest	1,981.00	2,021.00	1,995.00	1,906.00	1,943.00	1,855.00	1,890.00	13,591.00
	Total Expenditures	1,157,859.00	3,276,438.00	4,079,869.00	3,645,263.00	3,729,739.00	4,426,309.00	3,692,304.00	24,007,781.00
	Deficit/Surplus	8,709,877.00	(1,312,976.00)	(2,197,871.00)	805,611.00	(88,655.00)	(1,595,792.00)	898,649.00	5,218,842.00

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

**MINUTES
Monday, February 9, 2026**

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

Called to order at 6:01pm.

2. ROLL CALL

Present: Emily Daddow, Elise Nelson, Jeff Reese, Josh Wanner (arrived at Item 10.10)

Absent: Keith Turner

3. APPROVAL OF THE AGENDA

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

Jeff Reese moved to approve the agenda as written. Elise Nelson seconded. Roll call vote 3-0.

4. SOUTH SUTTER CHARTER SCHOOL UPDATE

Maggie Irby shared that South Sutter Charter provided their typical monthly financial reports. California Governor recently released guidance on charter oversight – the guidance is mostly audit related and at this time does not contain any language related to authorizer size.

5. SUPERINTENDENT'S REPORT

Maggie Irby provided the following updates:

- Middle School Basketball season is underway. Lori and Mr. A are coaching 6th-8th graders. ENHS will be hosting a tournament for A teams on 2/22.
- Marcum Wrestling will begin in mid-February.
- Last month Parents' Club hosted paint night, which was highly attended.
- We hosted our own local spelling bee, and 4 student winners represented us at the Sutter County Spelling Bee last week.
- Kristen Strong hosted a TK PD at Marcum. It was a great opportunity to show off her classroom and collaborate with other TK teachers in the county.
- Mrs. Brazil went to the Ron Clark Academy: House Mania conference. Great experience and knowledge gained to further enhance our House System. Mrs. Irby will be attending RCA: Admin conference at the end of this month.
- 8th graders attended ENHS Preview Day. They will start meeting with Mrs. Gillespie for high school class selections within the next month or so.
- Celebrated the end of our Choose Love: Gratitude months by recognizing 2 students from each class for having exemplary gratitude.
- Wildcats collected 952 items for our annual SOUPer Bowl food drive. CJSF will take the donations to the Yuba-Sutter Food Bank on their upcoming service field trip.
- Marcum will be hosting Trimester 2 Academic Olympics on 2/18.

- Mrs. Irby began teacher evaluations this week.
- No school on 2/13 and 2/16 – Camp Marcum is offered on the 2/13 for those that signed up.
- Spring field trips are being planned. Due to only currently having one bus driver, the annual Canoemobile trip will be condensed to just 2 grades. Only 5th and 7th grade will attend the Canoemobile Field trip from here on out; this supports their learning standards and fills gaps between large field trips already planned for 6th and 8th grade.
- Popcorn with Principals took place today. Mrs. Irby and Mrs. Brazil shared Marcum’s Dashboard data and mid-year LCAP update.

6. COMMENTS FROM THE PUBLIC

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

Darren Ferreira commented that Parents Club Paint Night was fun and highly attended.

A Future Eagle Scout was present to observe and take notes to fulfill the requirement for a merit badge.

7. CONSENT AGENDA

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

- 7.1 Approval of Minutes: January 12, 2026**
- 7.2 Approval of Monthly Warrants: 16199, 16242, 16294, 16336, 16402**
- 7.3 Williams Act: 0 Complaints**
- 7.4 Enrollment Report:**

Marcum-Illinois Elementary School Enrollment

TK	K	First	Second	Third	Fourth	Fifth	Sixth	Seventh	Eighth	Total
19	22	17	20	21	16	21	19	18	21	194

Marcum-Illinois Preschool Enrollment

Full Time 14

Elise Nelson moved to approve the consent agenda. Jeff Reese seconded. Roll call vote 3-0.

8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION

None.

9. INFORMATION ITEMS

9.1 700 Forms

9.2 Mid Year Local Control and Accountability Plan (LCAP) and Budget Overview Update

Senate Bill 114 (2023) added Education Code 52062 (a) (6) requiring the district to present a report on the annual update to the Local Control and Accountability Plan (LCAP) and the local control funding formula Budget Overview for Parents (BOP) on or before February 28 each at a regularly scheduled meeting of the governing board or body of the LEA. The report includes both of the following:

9.3 Winter Consolidated Application 2025-2026

The Consolidated Application (ConApp) is used by the California Department of Education (CDE) to distribute categorical funds from various federal programs to county offices, school districts, and direct-funded charter schools throughout California. The winter release of the ConApp is typically submitted via the Consolidated Application Reporting System (CARS) from December to January each year and contains the LEA entitlements for each funded program.

9.4 Public Disclosure for Certificated and Classified Salary Schedule Updates

10. ACTION ITEMS

10.1 Certificated Salary Schedule Update

The Board is asked to approve the updated Certificated Salary Schedule.

Jeff Reese moved to approve the Certificated Salary Schedule Update including retroactive application to January 1, 2026. Elise Nelson seconded. Roll call vote 3-0.

10.2 Classified Salary Schedule Update

The Board is asked to approve the updated Classified Salary Schedule.

Elise Nelson moved to approve the Classified Salary Schedule Update including retroactive application to January 1, 2026. Emily Daddow seconded. Roll call vote 3-0.

10.3 Preschool Salary Schedule Update

The Board is asked to approve the updated Preschool Salary Schedule.

Emily Daddow moved to approve the Preschool Salary Schedule Update including retroactive application to January 1, 2026. Elise Nelson seconded. Roll call vote 3-0.

10.4 Assistant Principal/Director of Student Services Salary Schedule Update

The Board is asked to approve the updated AP/DSS Salary Schedule.

Jeff Reese moved to approve the Assistant Principal/Director of Student Services Salary Schedule Update including retroactive application to January 1, 2026. Emily Daddow seconded. Roll call vote 3-0.

10.5 Approve the 2026-2027 School Calendar

The Board is asked to approve the 2026-2027 School Calendar.

Elise Nelson moved to approve the 2026-2027 School Calendar. Emily Daddow seconded. Roll call vote 3-0.

10.6 Approve the 2024-2025 Audit

The Board is asked to approve the 2024-2025 Audit and Corrective Actions conducted and prepared by Michelle M. Hanson, Certified Public Accountant.

Emily Daddow moved to approve the 2024-2025 Audit. Jeff Reese seconded. Roll call vote 3-0.

10.7 Updated School Safety Plan

The Board is asked to approve the updated Comprehensive School Safety Plan. There were minimal required updates since last Board approval. This plan is required to be Board Approved by March 1, 2026.

Jeff Reese moved to approve the Updated School Safety Plan. Emily Daddow seconded. Roll call vote 3-0.

10.8 Approval of updated Board Policies and Administrative Regulations BP 5145.13 and AR 5145.13

The Board is asked to approve Administrative Regulation and Board Policies: BP 5145.13 and AR 5145.13 to meet the requirements set forth by CDE and SB 98. It is recommended that the Board waive the typical Board approval process of two reads to adhere to recommended timelines for this policy.

Emily Daddow moved to waive the two read process and approve updated BP 5145.13 and AR 5145.13. Elise Nelson seconded. Roll call vote 3-0.

10.9 Approval of updated Board Policies and Administrative Regulations BP 5141.5 and AR 5141.5

The Board is asked to approve Administrative Regulation and Board Policies: BP 5141.5 and AR 5141.5 to comply with SB 153. It is recommended that the Board waive the typical Board approval process of two reads to adhere to recommended timelines for this policy.

Elise Nelson moved to waive the two read process and approve BP 5141.5 and AR 5141.5. Emily Daddow seconded. Roll call vote 3-0.

10.10 Home to School Transportation Plan

The Board is asked to approve the Marcum-Illinois Home to School Transportation Service Plan. LEAs are required to have the Transportation Services Plan approved by April 1, 2026.

Emily Daddow moved to approve the Home to School Transportation Plan. Jeff Reese seconded. Roll call vote 4-0.

10.11 2026-2027 Preschool Fees

The Board is asked to approve updated preschool fees for 2026-2027: Full Day-\$900 per month per student, Part Day- \$700 per month per student, Subsidized Afternoon Fees for CSPP Families- Sliding Scale based on income \$100-\$300 per month per student.

Elise Nelson moved to approve 2026-2027 Preschool Fees. Josh Wanner seconded. Roll call vote 4-0.

10.12 2026-2027 Before School Care Fees

The Board is asked to approve updated Before School Care fees for 2026-2027: \$300 per family, per year.

Emily Daddow moved to approve 2026-2027 Before School Care Fees. Jeff Reese seconded. Roll call vote 4-0.

10.13 2026-2027 Afterschool Care Fees Policy

The Board is asked to approve updated Afterschool Care Fees Policy for 2026-2027: sliding scale up to \$300 per family, per year (free for students eligible for Free or Reduced-Price Meals (FRPM), Homeless, or Foster Youth).

Jeff Reese moved to approve 2026-2027 Afterschool Care Fees Policy. Emily Daddow seconded. Roll call vote 4-0.

10.14 2026-2027 Intersession Care Fees

The Board is asked to approve updated Intersession Care Fees for 2026-2027: \$25 per day, per student (free for students eligible for Free or Reduced-Price Meals (FRPM), Homeless, or Foster Youth)).

Elise Nelson moved to approve 2026-2027 Intersession Care Fees. Josh Wanner seconded. Roll call vote 4-0.

10.15 Reduction in Force Resolution- Instructional Aide/Para BR 2025-2026-6

As is established practice from prior years, it is recommended that the district approve a Board Resolution for Reduction in Force of 1 Instructional Aide/Paraprofessional for the 2026-2027 school year in order to provide fiscal flexibility and protection for the District.

Josh Wanner moved to approve Reduction in Force Resolution – Instructional Aide/Para BR 2025-2026-6. Emily Daddow seconded. Roll call vote 4-0.

10.16 Reduction in Force Resolution- Certificated Elementary Teacher BR 2025-2026-7

As is established practice from prior years, it is recommended that the district approve a Board Resolution for Reduction in Force of 1 Certificated Elementary Teacher for the 2026-2027 school year in order to provide fiscal flexibility and protection for the District.

Emily Daddow moved to approve Reduction in Force Resolution – Certificated Elementary Teacher BR 2025-2026-7. Jeff Reese seconded. Roll call vote 4-0.

11. NEXT BOARD MEETING

March 9, 2026 6:00pm

12. CLOSED SESSION

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

13. REPORT OUT FROM CLOSED SESSION

Nothing to report.

14. ADJOURNMENT

Adjourned at 7:27pm.

Approval Batch 016464							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor AT&T CALNET (003812/2) P.O. BOX 9011 CAROL STREAM, IL 60197-9011											
2025/26	01/24/26		BAN#702 12/24-1/23	000024708346 (1562708)	02/03/26	Paid	Printed	32.49		32.49	
Check #	00648525	2026 01-0000-0-5900-00-0000-2700-000-000-0000-00				Check Date 02/05/26	PO#			Register # 000400	
2025/26	01/24/26		BAN#040 12/24-1/23	000024709903 (1562708)	02/03/26	Paid	Printed	62.38		62.38	
Check #	00648525	2026 01-0000-0-5900-00-0000-2700-000-000-0000-00				Check Date 02/05/26	PO#			Register # 000400	
Total Invoice Amount								94.87			
Direct Employee DADDOW, SUSAN (170634)											
2025/26	01/28/26		H/H MILEAGE JAN 26	EP26-00036 (1562708)	02/03/26	Paid	Printed	217.50		217.50	
Check #	00648526	2026 01-0000-0-5220-00-0000-2700-000-000-0000-00				Check Date 02/05/26	PO#			Register # 000400	
Total Invoice Amount								217.50			
Direct Vendor DENNIS GUYNES (000116/1)											
2025/26	01/23/26		BUS#1 BATTERY/LIGHTS, BUS#2 BATTERIES	151 (1562708)	02/03/26	Paid	Printed	2,526.10		2,526.10	
Check #	00648527	2026 01-0000-0-5600-00-0000-3600-000-000-0000-00				Check Date 02/05/26	PO#			Register # 000400	
Total Invoice Amount								2,526.10			
Direct Vendor GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475											
2025/26	01/30/26		STORAGE FEES	9949093 (1562708)	02/03/26	Paid	Printed	1.25		1.25	
Check #	00648528	2026 13-5310-0-5800-00-0000-3700-000-000-0000-00				Check Date 02/05/26	PO#			Register # 000400	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016464 (continued)

Bank Account COUNTY - COUNTY

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
-------------	--------------	-------	---------	-----------------------------	-------	--------------	--------------	----------------	------------------	----------------

Total Invoice Amount 1.25

Direct Vendor	GOLDEN BEAR ALARM SERVICE INC (000061/2) PO BOX 2203 MARYSVILLE, CA 95901									
---------------	---------------------------------------------------------------------------------	--	--	--	--	--	--	--	--	--

2025/26	02/01/26		ALARM SERVICE	106621	02/03/26	Paid	Printed	180.00		180.00
			FEB 26	(1562708)						

2026 01- 0000- 0- 5800- 00- 0000- 8300- 000- 000- 0000- 00

Check # 00648529 Check Date 02/05/26 PO# Register # 000400

Total Invoice Amount 180.00

Direct Vendor	NORTH VALLEY SIG C/O KEENAN-SETECH (000087/1) PO BOX 4328 TORRANCE, CA 90510									
---------------	---------------------------------------------------------------------------------------	--	--	--	--	--	--	--	--	--

2025/26	06/23/25		25-26 WORKERS	322974	02/03/26	Paid	Printed	3,865.00		3,865.00
			COMP APR 26	(1562708)						

2026 01- 0000- 0- 9516- - - - - - - - - -

Check # 00648530 Check Date 02/05/26 PO# Register # 000400

Total Invoice Amount 3,865.00

Direct Vendor	OFFICE EQUIPMENT FINANCE SVCS. (000438/1) P.O. BOX 790448 ST. LOUIS, MO 63179-0448									
---------------	------------------------------------------------------------------------------------------	--	--	--	--	--	--	--	--	--

2025/26	01/27/26		COPIER LEASE	574118519	02/03/26	Paid	Printed	981.78		981.78
			1/20-2/20	(1562708)						

2026 01- 0000- 0- 5600- 00- 1110- 1000- 000- 000- 0000- 00

Check # 00648531 Check Date 02/05/26 PO# Register # 000400

Total Invoice Amount 981.78

Direct Vendor	PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
---------------	------------------------------------------------------------------	--	--	--	--	--	--	--	--	--

2025/26	01/26/26		CAFETERIA FOOD	7221701	02/03/26	Paid	Printed	1,158.99		1,158.99
				(1562708)						

2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00

Check # 00648532 Check Date 02/05/26 PO# Register # 000400

2025/26	01/26/26		CAFETERIA MILK	7221701-1	02/03/26	Paid	Printed	444.42		444.42
				(1562708)						

2026 13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016464 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		PROPACIFIC FRESH (014752/1)			(continued)		(continued)				
Check #	00648532					Check Date	02/05/26	PO#	Register # 000400		
2025/26	01/26/26		CAFETERIA SUPPLIES	7221701-2 (1562708)	02/03/26	Paid	Printed	47.28		47.28	
		2026	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00648532					Check Date	02/05/26	PO#	Register # 000400		
Total Invoice Amount								1,650.69			
Direct Vendor		RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING (010731/2) PO BOX 841899 LOS ANGELES, CA 90084-1915									
2025/26	01/05/26		4TH Q DRIVER FEE X2	2025020512011231 (1562708)	02/03/26	Paid	Printed	30.00		30.00	
		2026	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00								
Check #	00648533					Check Date	02/05/26	PO#	Register # 000400		
Total Invoice Amount								30.00			
Direct Vendor		TCSIG (004372/3) PO BOX 526 YUBA CITY, CA 95992									
2025/26	02/03/26		HEALTH FEB 26	DP26-00090 (1562708)	02/03/26	Paid	Printed	28,236.00		28,236.00	
		2026	01- 0000- 0- 9514- - - - -								
Check #	00648534					Check Date	02/05/26	PO#	Register # 000400		
Total Invoice Amount								28,236.00			
Direct Vendor		THE HOME DEPOT CREDIT SERVICES (004490/3) DEPT 32-2001278484 PO BOX 60726 CITY INDUSTRY, CA 91716-0726									
2025/26	01/23/26		LATE FEE-ADDRESS UPDATE	DP26-00089 (1562708)	02/03/26	Paid	Printed	40.00		40.00	
		2026	01- 0000- 0- 5800- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00648535					Check Date	02/05/26	PO#	Register # 000400		
Total Invoice Amount								40.00			
Direct Vendor		WEST COAST COMMUNITY BANK (000019/2) PO BOX 8426 SANTA CRUZ, CA 95061									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016464 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		WEST COAST COMMUNITY BANK (000019/2) (continued)									
2025/26	01/26/26		SOLAR LOAN REPAYMENT INTEREST 12 OF 23	900493170-I12 (1562708)	02/03/26	Paid	Printed	4,942.54		4,942.54	
Check #	00648536	2026 01-0000-0-7438-00-0000-9100-000-000-0000-00				Check Date 02/05/26	PO#		Register # 000400		
2025/26	01/26/26		SOLAR LOAN REPAYMENT PRINCIPLE 12 OF 23	900493170-P12 (1562708)	02/03/26	Paid	Printed	14,152.15		14,152.15	
Check #	00648536	2026 01-0000-0-7439-00-0000-9100-000-000-0000-00				Check Date 02/05/26	PO#		Register # 000400		
Total Invoice Amount								19,094.69			

Approval Batch 016512 **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor			ANNETTE ALBERTI (005296/1)							
2025/26	02/06/26		MID YEAR LCAP/HTS SERVICES PLAN	2026-01 (1565385)	02/10/26	Paid	Printed	687.50		687.50
Check #	00649003	2026 01-0000-0-5800-00-0000-7100-000-000-0000-00				Check Date 02/12/26	PO#		Register # 000401	
Total Invoice Amount								687.50		
Direct Vendor			BIDWELL H2O (000127/1) PO BOX 4224 CHICO, CA 95927							
2025/26	02/09/26		OFFICE/STAFF WATER/COOLER 2/9	M8422 (1565385)	02/10/26	Paid	Printed	109.45		109.45
Check #	00649004	2026 01-0000-0-5800-00-0000-2700-000-000-0000-00				Check Date 02/12/26	PO#		Register # 000401	
2025/26	02/09/26		PREK COOLER	M8422-1 (1565385)	02/10/26	Paid	Printed	9.95		9.95
Check #	00649004	2026 12-6105-0-5800-00-0001-1000-000-000-0000-00				Check Date 02/12/26	PO#		Register # 000401	
2025/26	02/09/26		CAFETERIA COOLER	M8422-2 (1565385)	02/10/26	Paid	Printed	9.95		9.95
Check #	00649004	2026 13-5310-0-5800-00-0000-3700-000-000-0000-00				Check Date 02/12/26	PO#		Register # 000401	
Total Invoice Amount								129.35		
Direct Employee			BRAZIL, COURTNEY (170533)							
2025/26	02/03/26		CB HOUSE MANIA CONF TRANSPORTATION	EP26-00037 (1565385)	02/10/26	Paid	Printed	160.81		160.81
Check #	00649005	2026 01-6266-0-5200-00-1110-1000-000-000-0000-00				Check Date 02/12/26	PO#		Register # 000401	
2025/26	02/03/26		CB HOUSE MANIA CONF HOTEL	EP26-00038 (1565385)	02/10/26	Paid	Printed	475.26		475.26
Check #	00649005	2026 01-6266-0-5200-00-1110-1000-000-000-0000-00				Check Date 02/12/26	PO#		Register # 000401	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016512 (continued)							Bank Account COUNTY - COUNTY				
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Employee		BRAZIL, COURTNEY (170533)			(continued)			(continued)			
2025/26	02/03/26		CB HOUSE MANIA CONF FLIGHT CHANGE	EP26-00039 (1565385)	02/10/26	Paid	Printed	341.05		341.05	
Check #	2026 01-6266-0-5200-00-1110-1000-000-0000-00 00649005					Check Date 02/12/26	PO#		Register # 000401		
2025/26	02/03/26		CB HOUSE MANIA CONF AIRPORT PARKING	EP26-00040 (1565385)	02/10/26	Paid	Printed	36.00		36.00	
Check #	2026 01-6266-0-5200-00-1110-1000-000-0000-00 00649005					Check Date 02/12/26	PO#		Register # 000401		
2025/26	02/03/26		CB HOUSE MANIA CONF MEALS	EP26-00041 (1565385)	02/10/26	Paid	Printed	99.12		99.12	
Check #	2026 01-6266-0-5200-00-1110-1000-000-0000-00 00649005					Check Date 02/12/26	PO#		Register # 000401		
2025/26	02/03/26		MILEAGE JAN 26	EP26-00042 (1565385)	02/10/26	Paid	Printed	60.90		60.90	
Check #	2026 01-0000-0-5220-00-0000-2700-000-000-0000-00 00649005					Check Date 02/12/26	PO#		Register # 000401		
Total Invoice Amount								1,173.14			
Direct Vendor		CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942									
2025/26	02/14/26		MONTHLY TECH FEB 26	16981 (1565385)	02/10/26	Paid	Printed	1,200.00		1,200.00	
Check #	2026 01-0000-0-5800-00-0000-2420-000-000-0000-00 00649006					Check Date 02/12/26	PO#		Register # 000401		
Total Invoice Amount								1,200.00			
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) PO BOX 6015 WHITTIER, CA 90607-6015									
2025/26	02/05/26		25-26 Q3 QRTL LOT WEED SPRAY 2/3	38919318 (1565385)	02/10/26	Paid	Printed	216.00		216.00	
Check #	2026 01-0000-0-5800-00-0000-8100-000-000-0000-00 00649007					Check Date 02/12/26	PO#		Register # 000401		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)											

Approval Batch 016512 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		CLARK PEST CONTROL OF STOCKTON (001045/2) (continued)							(continued)		
2025/26	02/05/26		MONTHLY PEST SERVICE FEB 26	38919318-1 (1565385)	02/10/26	Paid	Printed	242.00		242.00	
Check #	2026 01- 0000- 0- 5507- 00- 0000- 8200- 000- 000- 0000- 00	00649007				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								458.00			
Direct Vendor		DOMINOS MAIN OFFICE (000131/2) 240 W VICTORIA ST GARDENA, CA 90248									
2025/26	01/09/26		PIZZA LUNCH 1/9	11769 (1565385)	02/10/26	Paid	Printed	351.00		351.00	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649008				Check Date	02/12/26	PO#		Register # 000401	
2025/26	01/16/26		PIZZA LUNCH 1/16	11773 (1565385)	02/10/26	Paid	Printed	351.00		351.00	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649008				Check Date	02/12/26	PO#		Register # 000401	
2025/26	01/23/26		PIZZA LUNCH 1/23	11765 (1565385)	02/10/26	Paid	Printed	351.00		351.00	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649008				Check Date	02/12/26	PO#		Register # 000401	
2025/26	01/30/26		PIZZA LUNCH 1/30	10522 (1565385)	02/10/26	Paid	Printed	351.00		351.00	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649008				Check Date	02/12/26	PO#		Register # 000401	
2025/26	02/06/26		PIZZA LUNCH 2/6	10531 (1565385)	02/10/26	Paid	Printed	351.00		351.00	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649008				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								1,755.00			
Direct Vendor		FRUIT GUYS LLC (000136/2) 901 SNEATH LANE #210 SAN BRUNO, CA 94066									
2025/26	02/04/26		CAFETERIA FRUIT	IN6553865 (1565385)	02/10/26	Paid	Printed	1,955.00		1,955.00	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649009				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								1,955.00			
Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938									
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)											

Approval Batch 016512 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		PROPACIFIC FRESH (014752/1) (continued)									
2025/26	02/06/26		CAFETERIA FOOD	7223394 (1565385)	02/10/26	Paid	Printed	1,020.46		1,020.46	
Check #	2026 00649010	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	02/12/26	PO#		Register # 000401	
2025/26	02/06/26		CAFETERIA MILK	7223394-1 (1565385)	02/10/26	Paid	Printed	394.95		394.95	
Check #	2026 00649010	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								1,415.41			
Direct Vendor		RECOLOGY YUBA-SUTTER (005096/1) PO DRAWER G MARYSVILLE, CA 95901									
2025/26	01/28/26		MIXED RECYCLING FEB 26	8551004043510 (1565385)	02/10/26	Paid	Printed	185.19		185.19	
Check #	2026 00649011	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00				Check Date	02/12/26	PO#		Register # 000401	
2025/26	01/28/26		MIXED GENERAL FEB 26	8551004043510-1 (1565385)	02/10/26	Paid	Printed	414.38		414.38	
Check #	2026 00649011	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00				Check Date	02/12/26	PO#		Register # 000401	
2025/26	01/28/26		RECURRING SURCHARGE FEB 26	8551004043510-2 (1565385)	02/10/26	Paid	Printed	18.72		18.72	
Check #	2026 00649011	01- 0000- 0- 5506- 00- 0000- 8200- 000- 000- 0000- 00				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								618.29			
Direct Vendor		SHADD JANITORIAL SUPPLY (008795/1) 226 BRIDGE ST YUBA CITY, CA 95991									
2025/26	02/06/26		OPERATIONS SUPPLIES	SHAD30721 (1565385)	02/10/26	Paid	Printed	460.60		460.60	
Check #	2026 00649012	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								460.60			

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016512 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor			SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE (004329/1) 970 KLAMATH LANE YUBA CITY, CA 95993								
2025/26	01/29/26		MULTITUDES LITERACY SCREENING TRAINING	AR26-00532 (1565385)	02/10/26	Paid	Printed	62.50		62.50	
Check #	2026 01- 7816- 0- 5200- 00- 1110- 2140- 000- 000- 0000- 00	00649013				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								62.50			
Direct Vendor			SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007								
2025/26	02/04/26		CAFETERIA FOOD	631249212 (1565385)	02/10/26	Paid	Printed	552.72		552.72	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649014				Check Date	02/12/26	PO#		Register # 000401	
2025/26	02/04/26		CAFETERIA SUPPLIES	631249212-1 (1565385)	02/10/26	Paid	Printed	116.45		116.45	
Check #	2026 13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00	00649014				Check Date	02/12/26	PO#		Register # 000401	
2025/26	02/04/26		CAFETERIA FOOD	631249213 (1565385)	02/10/26	Paid	Printed	46.24		46.24	
Check #	2026 13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00	00649014				Check Date	02/12/26	PO#		Register # 000401	
Total Invoice Amount								715.41			
Direct Vendor			THORNTON'S GAS (004577/1) 2041 WATT AVENUE EAST NICOLAUS, CA 95622								
2025/26	01/31/26		BUS PROPANE 1/6	138149 (1565385)	02/10/26	Paid	Printed	148.61		148.61	
Check #	2026 01- 0000- 0- 4300- 00- 0000- 3600- 000- 000- 0000- 00	00649015				Check Date	02/12/26	PO#		Register # 000401	
2025/26	01/31/26		SCHOOL PROPANE 1/6	138150 (1565385)	02/10/26	Paid	Printed	2,386.83		2,386.83	
	2026 01- 0000- 0- 5503- 00- 0000- 8200- 000- 000- 0000- 00										

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016512 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		THORNTON'S GAS (004577/1)			(continued)		(continued)				
Check #	00649015					Check Date	02/12/26	PO#	Register #	000401	
2025/26	01/31/26		BUS PROPANE 1/15	138186	02/10/26	Paid	Printed	88.96		88.96	
				(1565385)							
		2026	01-0000-0-4300-00-0000-3600-000-000-0000-00								
Check #	00649015					Check Date	02/12/26	PO#	Register #	000401	
2025/26	01/31/26		BUS PROPANE 1/21	138246	02/10/26	Paid	Printed	40.65		40.65	
				(1565385)							
		2026	01-0000-0-4300-00-0000-3600-000-000-0000-00								
Check #	00649015					Check Date	02/12/26	PO#	Register #	000401	
2025/26	01/31/26		SCHOOL PROPANE 1/28	138320	02/10/26	Paid	Printed	2,010.23		2,010.23	
				(1565385)							
		2026	01-0000-0-5503-00-0000-8200-000-000-0000-00								
Check #	00649015					Check Date	02/12/26	PO#	Register #	000401	
2025/26	01/31/26		BUS PROPANE 1/12	5789	02/10/26	Paid	Printed	84.57		84.57	
				(1565385)							
		2026	01-0000-0-4300-00-0000-3600-000-000-0000-00								
Check #	00649015					Check Date	02/12/26	PO#	Register #	000401	
Total Invoice Amount								4,759.85			

Approval Batch 016550							Bank Account COUNTY - COUNTY			
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor CENIOM (013011/1) P.O. BOX 340942 SACRAMENTO, CA 95834-0942										
2025/26	01/17/26		OFFICE 365 ANNUAL SUB.	16908 (1567326)	02/17/26	Paid	Printed	540.00		540.00
Check #	00649352	2026 01-0000-0-5800-00-0000-2420-000-000-0000-00				Check Date 02/19/26	PO#		Register # 000402	
Total Invoice Amount								540.00		
Direct Vendor PACIFIC GAS & ELECTRIC (003433/1) PO BOX 997300 SACRAMENTO, CA 95899-7300										
2025/26	02/05/26		ELECTRICITY 1/6-2/4	DP26-00091 (1567326)	02/17/26	Paid	Printed	1,243.16		1,243.16
Check #	00649353	2026 01-0000-0-5502-00-0000-8200-000-000-0000-00				Check Date 02/19/26	PO#		Register # 000402	
Total Invoice Amount								1,243.16		
Direct Vendor PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938										
2025/26	02/09/26		CAFETERIA FOOD	7225110 (1567326)	02/17/26	Paid	Printed	654.42		654.42
Check #	00649354	2026 13-5310-0-4700-00-0000-3700-000-000-0000-00				Check Date 02/19/26	PO#		Register # 000402	
2025/26	02/09/26		CAFETERIA MILK	7225110-1 (1567326)	02/17/26	Paid	Printed	344.44		344.44
Check #	00649354	2026 13-5310-0-4712-00-0000-3700-000-000-0000-00				Check Date 02/19/26	PO#		Register # 000402	
Total Invoice Amount								998.86		

Approval Batch 016578 **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		AT&T (003812/1) PO BOX 5025 CAROL STREAM, IL 60197-5025								
2025/26	02/07/26		25-26 FIBER 2/7-3/6	DP26-00094 (1568505)	02/24/26	Paid	Printed	182.67		182.67
Check #	2026 01-0000-0-5900-00-0000-2700-000-000-0000-00	00649570				Check Date 02/26/26	PO#		Register # 000403	
Total Invoice Amount								182.67		
Direct Vendor		BIDWELL H2O (000127/1) PO BOX 4224 CHICO, CA 95927								
2025/26	02/21/26		OFFICE/STAFF WATER 2/20	M8813 (1568505)	02/24/26	Paid	Printed	59.70		59.70
Check #	2026 01-0000-0-5800-00-0000-2700-000-000-0000-00	00649571				Check Date 02/26/26	PO#		Register # 000403	
Total Invoice Amount								59.70		
Direct Vendor		CALIFORNIA'S VALUED TRUST (010974/2) P.O BOX 26300 FRESNO, CA 93729-6300								
2025/26	02/18/26		VISION/DENTAL MAR 26	DP26-00092 (1568505)	02/24/26	Paid	Printed	3,930.39		3,930.39
Check #	2026 01-0000-0-9514- - - - -	00649572				Check Date 02/26/26	PO#		Register # 000403	
2025/26	02/18/26		EA VISION/DENTAL FEB 26	DP26-00093 (1568505)	02/24/26	Paid	Printed	117.44		117.44
Check #	2026 01-0000-0-9514- - - - -	00649572				Check Date 02/26/26	PO#		Register # 000403	
Total Invoice Amount								4,047.83		
Direct Employee		DADDOW, SUSAN (170634)								
2025/26	02/23/26		H/H PARKING	EP26-00043 (1568505)	02/24/26	Paid	Printed	15.00		15.00
Check #	2026 01-0000-0-5200-00-0000-1000-000-000-0000-00	00649573				Check Date 02/26/26	PO#		Register # 000403	
Total Invoice Amount								15.00		

Approval Batch 016578 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT (001366/1) P.O. BOX 944255 SACRAMENTO, CA 94244-2550									
2025/26	02/05/26		LIVE SCAN JAN 26 (3)	021628 (1568505)	02/24/26	Paid	Printed	96.00		96.00	
Check #	2026 01-0000-0-5804-00-0000-7200-000-000-0000-00	00649574				Check Date 02/26/26	PO#		Register # 000403		
Total Invoice Amount								96.00			
Direct Vendor		DOMINOS MAIN OFFICE (000131/2) 240 W VICTORIA ST GARDENA, CA 90248									
2025/26	02/20/26		PIZZA LUNCH 2/20 (3)	12604 (1568505)	02/24/26	Paid	Printed	304.50		304.50	
Check #	2026 13-5310-0-4700-00-0000-3700-000-000-0000-00	00649575				Check Date 02/26/26	PO#		Register # 000403		
Total Invoice Amount								304.50			
Direct Vendor		FRUIT GUYS LLC (000136/2) 901 SNEATH LANE #210 SAN BRUNO, CA 94066									
2025/26	02/18/26		CAFETERIA FRUIT (3)	IN6561529 (1568505)	02/24/26	Paid	Printed	1,314.00		1,314.00	
Check #	2026 13-5310-0-4700-00-0000-3700-000-000-0000-00	00649576				Check Date 02/26/26	PO#		Register # 000403		
Total Invoice Amount								1,314.00			
Direct Vendor		GOLD STAR FOODS (009670/2) PO BOX 201475 DALLAS, TX 75320-1475									
2025/26	02/18/26		CAFETERIA FOOD (3)	9865329 (1568505)	02/24/26	Paid	Printed	5,451.99		5,451.99	
Check #	2026 13-5310-0-4700-00-0000-3700-000-000-0000-00	00649577				Check Date 02/26/26	PO#		Register # 000403		
2025/26	02/18/26		CAFETERIA FOOD (3)	9949615 (1568505)	02/24/26	Paid	Printed	5.40		5.40	
Check #	2026 13-5310-0-4700-00-0000-3700-000-000-0000-00	00649577				Check Date 02/26/26	PO#		Register # 000403		
Total Invoice Amount								5,457.39			

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016578 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Employee IRBY, MARGARET K (170371)											
2025/26	02/04/26		MISS A DAY DEC-CHOC MILK-LCAP	EP26-00049 (1568505)	02/24/26	Paid	Printed	100.83		100.83	
Check #	2026 01-0000-0-4300-00-1110-1000-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/04/26		MISS A DAY OCT-GUMMI BEARS- LCAP	EP26-00050 (1568505)	02/24/26	Paid	Printed	23.86		23.86	
Check #	2026 01-0000-0-4300-00-1110-1000-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/04/26		MISS A DAY JAN-COOKIES-LCAP	EP26-00051 (1568505)	02/24/26	Paid	Printed	88.38		88.38	
Check #	2026 01-0000-0-4300-00-1110-1000-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/04/26		MISS A DAY SEPT-ITALIAN ICE-LCAP	EP26-00052 (1568505)	02/24/26	Paid	Printed	130.34		130.34	
Check #	2026 01-0000-0-4300-00-1110-1000-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/20/26		BOARD DINNER DEC	EP26-00045 (1568505)	02/24/26	Paid	Printed	101.89		101.89	
Check #	2026 01-0000-0-4300-00-0000-7100-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/20/26		BOARD DINNER JAN	EP26-00046 (1568505)	02/24/26	Paid	Printed	75.00		75.00	
Check #	2026 01-0000-0-4300-00-0000-7100-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/20/26		BOARD DINNER JAN ACCT BAL \$2838.89	EP26-00047 (1568505)	02/24/26	Paid	Printed	27.53		27.53	
Check #	2026 01-0000-0-4300-00-0000-7100-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/23/26		STAFF SNACKS	EP26-00044 (1568505)	02/24/26	Paid	Printed	29.36		29.36	
Check #	2026 01-0000-0-4300-00-0000-2700-000-000-0000-00 00649578					Check Date	02/26/26	PO#		Register # 000403	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016578 (continued) **Bank Account COUNTY - COUNTY**

Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Employee		IRBY, MARGARET K (170371)			(continued)			(continued)			
2025/26	02/23/26		POPCORN W/PRINCIPALS LCAP	EP26-00048 (1568505)	02/24/26	Paid	Printed	31.96		31.96	
Check #	2026 01-0000-0-4300-00-0000-2700-000-000-0000-00	00649578				Check Date 02/26/26	PO#		Register # 000403		

Total Invoice Amount 609.15

Direct Vendor		LOZANO SMITH LLP (006607/1) 7404 NORTH SPALDING AVE FRESNO, CA 93720-3370								
2025/26	02/11/26		LEGAL JAN 26 MATTER 000611	2269520 (1568505)	02/24/26	Paid	Printed	30.00		30.00
Check #	2026 01-0000-0-5805-00-0000-7110-000-000-0000-00	00649579				Check Date 02/26/26	PO#		Register # 000403	

Total Invoice Amount 30.00

Direct Vendor		NORTH VALLEY SIG C/O KEENAN-SETECH (000087/1) PO BOX 4328 TORRANCE, CA 90510								
2025/26	06/23/25		25-26 WORKERS COMP MAY 26	322975 (1568505)	02/24/26	Paid	Printed	3,865.00		3,865.00
Check #	2026 01-0000-0-9516- - - - -	00649580				Check Date 02/26/26	PO#		Register # 000403	

Total Invoice Amount 3,865.00

Direct Vendor		PACE ANALYTICAL SERVICES LLC (000044/2) PO BOX 684056 CHICAGO, IL 60695-4056								
2025/26	02/20/26		WATER TESTING 2/19/26	262801229 (1568505)	02/24/26	Paid	Printed	155.80		155.80
Check #	2026 01-0000-0-5800-00-0000-8100-000-000-0000-00	00649581				Check Date 02/26/26	PO#		Register # 000403	

Total Invoice Amount 155.80

Direct Vendor		PROPACIFIC FRESH (014752/1) P.O. BOX 1069 DURHAM, CA 95938								
---------------	--	------------------------------------------------------------------	--	--	--	--	--	--	--	--

Approval Batch 016578 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		PROPACIFIC FRESH (014752/1)			(continued)						
2025/26	01/12/26		CAFETERIA FOOD	7218355 (1568505)	02/24/26	Paid	Printed	542.12		542.12	
Check #	2026 00649582	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/26/26	PO#		Register # 000403		
2025/26	01/12/26		CAFETERIA MILK	7218355-1 (1568505)	02/24/26	Paid	Printed	444.69		444.69	
Check #	2026 00649582	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/26/26	PO#		Register # 000403		
2025/26	01/12/26		CAFETERIA TRAYS	7218355-2 (1568505)	02/24/26	Paid	Printed	128.22		128.22	
Check #	2026 00649582	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/26/26	PO#		Register # 000403		
2025/26	02/17/26		CAFETERIA FOOD	7226636 (1568505)	02/24/26	Paid	Printed	481.99		481.99	
Check #	2026 00649582	13- 5310- 0- 4700- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/26/26	PO#		Register # 000403		
2025/26	02/17/26		CAFETERIA MILK	7226636-1 (1568505)	02/24/26	Paid	Printed	390.79		390.79	
Check #	2026 00649582	13- 5310- 0- 4712- 00- 0000- 3700- 000- 000- 0000- 00				Check Date 02/26/26	PO#		Register # 000403		
Total Invoice Amount								1,987.81			
Direct Vendor		SIERRA WATER UTILITY (000005/1) 1380 EAST AVE, STE 124 #313 CHICO, CA 95926									
2025/26	03/01/26		OPERATOR SERVICE FEB 26	6405-2258 (1568505)	02/24/26	Paid	Printed	200.10		200.10	
Check #	2026 00649583	01- 0000- 0- 5800- 00- 0000- 8100- 000- 000- 0000- 00				Check Date 02/26/26	PO#		Register # 000403		
Total Invoice Amount								200.10			
Direct Vendor		STAPLES (000322/2) PO BOX 660409 DALLAS, TX 75266-0409									
2025/26	02/14/26		GR 1 CARDSTOCK	6055937972 (1568505)	02/24/26	Paid	Printed	71.62		71.62	
Check #	2026 00649584	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date 02/26/26	PO#		Register # 000403		
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)											

Approval Batch 016578 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		STAPLES (000322/2) (continued)									(continued)
2025/26	02/14/26		COPY PAPER (12), CARDSTOCK	6055937974 (1568505)	02/24/26	Paid	Printed	568.12		568.12	
Check #	2026 01-0000-0-4300-00-1110-1000-000-0000-00 00649584					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/14/26		CONSTRUCTION PAPER	6055937976 (1568505)	02/24/26	Paid	Printed	12.11		12.11	
Check #	2026 01-0000-0-4300-00-1110-1000-000-0000-00 00649584					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/14/26		CONSTRUCTION PAPER	6055937978 (1568505)	02/24/26	Paid	Printed	25.85		25.85	
Check #	2026 01-0000-0-4300-00-1110-1000-000-0000-00 00649584					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/14/26		CONSTRUCTION PAPER	6055937979 (1568505)	02/24/26	Paid	Printed	24.18		24.18	
Check #	2026 01-0000-0-4300-00-1110-1000-000-0000-00 00649584					Check Date	02/26/26	PO#		Register # 000403	
Total Invoice Amount								701.88			
Direct Vendor		SYSCO FOOD SVCS OF SACRAMENTO (000043/2) PO BOX 138007 SACRAMENTO, CA 95813-8007									
2025/26	02/13/26		CAFETERIA MILK	631267009 (1568505)	02/24/26	Paid	Printed	92.01		92.01	
Check #	2026 13-5310-0-4712-00-0000-3700-000-0000-00 00649585					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/13/26		CAFETERIA FOOD	631267016 (1568505)	02/24/26	Paid	Printed	128.55		128.55	
Check #	2026 13-5310-0-4700-00-0000-3700-000-0000-00 00649585					Check Date	02/26/26	PO#		Register # 000403	
Total Invoice Amount								220.56			
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) PO BOX 790428 ST. LOUIS, MO 63179-0428									
2025/26	01/12/26		SUTTER DRUG TESTING DOT & NON DOT	380413 (1568505)	02/24/26	Paid	Printed	350.00		350.00	
	2026 01-0000-0-5800-00-0000-3600-000-0000-00										
Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)											

Approval Batch 016578 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/13/26		DEN CRAYONS	233002 (1568505)	02/24/26	Paid	Printed	61.96		61.96
	2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/13/26		CB RCA FLIGHT UPGRADE	598570 (1568505)	02/24/26	Paid	Printed	148.00		148.00
	2026	01- 6266- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/13/26		STUDENT RECORD POSTAGE	881613 (1568505)	02/24/26	Paid	Printed	10.90		10.90
	2026	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/13/26		CAFETERIA SPORKS/TRAYS	995852 (1568505)	02/24/26	Paid	Printed	1,172.03		1,172.03
	2026	13- 5310- 0- 4300- 00- 0000- 3700- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/15/26		TRACTOR SUPPLIES	884756 (1568505)	02/24/26	Paid	Printed	25.18		25.18
	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/16/26		URINAL PARTITION BRACES	491188 (1568505)	02/24/26	Paid	Printed	49.39		49.39
	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/16/26		MIDDLE SCHOOL PLANNERS	548090 (1568505)	02/24/26	Paid	Printed	86.35		86.35
	2026	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/20/26		TRACTOR SUPPLIES	021323 (1568505)	02/24/26	Paid	Printed	35.73		35.73
	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/20/26		AMERICAN FLAGS	130919 (1568505)	02/24/26	Paid	Printed	99.84		99.84
	2026	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00								

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016578 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)							(continued)		
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/21/26		SANGOMA PHONES 1/19-2/18	362721 (1568505)	02/24/26	Paid	Printed	873.51		873.51	
	2026	01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/21/26		6TH GRADE SUPPLIES	385387 (1568505)	02/24/26	Paid	Printed	72.55		72.55	
	2026	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/21/26		6TH GRADE SUPPLIES	668707 (1568505)	02/24/26	Paid	Printed	45.68		45.68	
	2026	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/22/26		DEN SUPPLIES	567565 (1568505)	02/24/26	Paid	Printed	13.96		13.96	
	2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/22/26		OPERATIONS SUPPLIES	905138 (1568505)	02/24/26	Paid	Printed	23.04		23.04	
	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/25/26		MONTHLY VAN CAR WASH	555939 (1568505)	02/24/26	Paid	Printed	39.99		39.99	
	2026	01- 0000- 0- 5800- 00- 0000- 3600- 000- 000- 0000- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/25/26		CB RCA FLIGHT UPGRADE CREDIT	948837 (1568505)	02/24/26	Paid	Printed	148.00-		148.00-	
	2026	01- 6266- 0- 5200- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/26/26		W2 POSTAGE	497847 (1568505)	02/24/26	Paid	Printed	10.14		10.14	
	2026	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00									
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403	
2025/26	01/27/26		SPELLING BEE MEDALS	985086 (1568505)	02/24/26	Paid	Printed	55.74		55.74	
	2026	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00									

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016578 (continued)								Bank Account COUNTY - COUNTY		
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1)				(continued)		(continued)		
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/28/26		DEN GRILL	166453	02/24/26	Paid	Printed	20.76		20.76
			IGNITION KIT	(1568505)						
		2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/28/26		DEN SUPPLIES	459486	02/24/26	Paid	Printed	66.46		66.46
				(1568505)						
		2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/28/26		OPERATIONS	795479	02/24/26	Paid	Printed	10.18		10.18
			SUPPLIES	(1568505)						
		2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/29/26		DEN SUPPLIES	733304	02/24/26	Paid	Printed	41.98		41.98
				(1568505)						
		2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/29/26		OPERATIONS	867809	02/24/26	Paid	Printed	22.39		22.39
			SUPPLIES	(1568505)						
		2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/30/26		K STOOLS	904807	02/24/26	Paid	Printed	72.92		72.92
				(1568505)						
		2026	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/30/26		STOREY ELEM	920336	02/24/26	Paid	Printed	1.32		1.32
			SHORT STUDENT	(1568505)						
			RECORD POSTAGE							
		2026	01- 0000- 0- 5902- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/31/26		DEN SUPPLIES	637033	02/24/26	Paid	Printed	17.36		17.36
				(1568505)						
		2026	01- 6010- 0- 4300- 00- 1110- 1000- 000- 000- 2600- 00							
Check #	00649586					Check Date	02/26/26	PO#	Register #	000403
2025/26	01/31/26		OPERATIONS	836738	02/24/26	Paid	Printed	42.89		42.89
			SUPPLIES	(1568505)						

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016578 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)							(continued)		
2025/26	01/31/26		OPERATIONS SUPPLIES	836738 (1568505) (continued)	02/24/26	Paid	Printed	(continued)			
Check #	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/04/26		2/7 SAT SCHOOL SUPPLIES	364388 (1568505)	02/24/26	Paid	Printed	74.85		74.85	
Check #	2026	01- 0000- 0- 4300- 00- 1110- 1000- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/04/26		BATTERIES	422667 (1568505)	02/24/26	Paid	Printed	28.95		28.95	
Check #	2026	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/04/26		AED RESPONSE KIT	8623045 (1568505)	02/24/26	Paid	Printed	20.57		20.57	
Check #	2026	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/04/26		OPERATIONS SUPPLIES	884428 (1568505)	02/24/26	Paid	Printed	90.03		90.03	
Check #	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/05/26		HEALTH FOLDERS	001099 (1568505)	02/24/26	Paid	Printed	221.79		221.79	
Check #	2026	01- 0000- 0- 4300- 00- 0000- 2700- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/05/26		PREK SPED CAR SEAT	297799 (1568505)	02/24/26	Paid	Printed	171.59		171.59	
Check #	2026	01- 6500- 0- 4300- 00- 5730- 1110- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/05/26		SUPPLIES	500607 (1568505)	02/24/26	Paid	Printed	78.79		78.79	
Check #	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/07/26		OPERATIONS SUPPLIES	004666 (1568505)	02/24/26	Paid	Printed	3.30		3.30	
Check #	2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00				Check Date	02/26/26	PO#		Register # 000403	

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Approval Batch 016578 (continued)										Bank Account COUNTY - COUNTY	
Fiscal Year	Invoice Date	Req #	Comment	Payment Id (Trans Batch Id)	Sched	Paymt Status	Check Status	Invoice Amount	Unpaid Sales Tax	Expense Amount	
Direct Vendor		US BANK CORP. PAYMENT SYSTEM (004687/1) (continued)							(continued)		
2025/26	02/08/26		OPERATIONS	246126	02/24/26	Paid	Printed	11.96		11.96	
			SUPPLIES	(1568505)							
		2026	01- 0000- 0- 4300- 00- 0000- 8100- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#		Register # 000403	
2025/26	02/09/26		FEB 26 BOARD	812337	02/24/26	Paid	Printed	141.78		141.78	
			DINNER	(1568505)							
		2026	01- 0000- 0- 4300- 00- 0000- 7100- 000- 000- 0000- 00								
Check #	00649586					Check Date	02/26/26	PO#		Register # 000403	
Total Invoice Amount								4,165.86			

Direct Vendor		VERIZON WIRELESS (009718/1) P.O. BOX 660108 DALLAS, TX 75266-0108								
2025/26	02/02/26		CELL SERVICE	6135057074	02/24/26	Paid	Printed	345.37		345.37
			1/3-2/2	(1568505)						
		2026	01- 0000- 0- 5900- 00- 0000- 2700- 000- 000- 0000- 00							
Check #	00649587					Check Date	02/26/26	PO#		Register # 000403
Total Invoice Amount								345.37		

EXPENSES BY FUND - Bank Account COUNTY			
Fund	Expense	Cash Balance	Difference
01	79,880.76	2,071,447.43	1,991,566.67
12	9.95	62,461.35	62,451.40
13	18,957.86	75,516.93-	94,474.79-
Total	98,848.57		

Number of Payments	129	
Number of Checks	46	\$98,848.57
Number of ACH Advice	0	
Number of vCard Advice	0	
Total Check/Advice Amount	\$98,848.57	
Total Unpaid Sales Tax	\$.00	
Total Expense Amount	\$98,848.57	
<hr/>		
CHECK/ADVICE AMOUNT DISTRIBUTION COUNTS		
\$0 - \$99	9	
\$100 - \$499	11	
\$500 - \$999	8	
\$1,000 - \$4,999	15	
\$5,000 - \$9,999	1	
\$10,000 - \$14,999		
\$15,000 - \$99,999	2	
\$100,000 - \$199,999		
\$200,000 - \$499,999		
\$500,000 - \$999,999		
\$1,000,000 -		
<hr/>		
***** ITEMS OF INTEREST *****		
* Number of payments to a different vendor		
! Number of Prepaid payments		
@ Number of Liability payments		
& Number of Employee Also Vendors		
? denotes check name different than payment name		
F denotes Final Payment		

Report Totals - Payment Count 129 Check Count 46 ACH Count 0 vCard Count 0 Total Check/Advice Amount 98,848.57
 \$98,848.57

Selection Sorted by Approval BatchId, Filtered by (Org = 17, Payment Method = N, Payment Type = N, On Hold? = Y, Approval Batch Id(s) = 016464,016512,016550,016578, Page Break by Check/Advice? = N, Zero? = Y)

Checks Dated 01/30/2026 through 02/26/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00648525	02/05/2026	AT&T CALNET	01-5900		94.87
00648526	02/05/2026	DADDOW, SUSAN	01-5220		217.50
00648527	02/05/2026	DENNIS GUYNES	01-5600		2,526.10
00648528	02/05/2026	GOLD STAR FOODS	13-5800		1.25
00648529	02/05/2026	GOLDEN BEAR ALARM SERVICE INC	01-5800		180.00
00648530	02/05/2026	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,865.00
00648531	02/05/2026	OFFICE EQUIPMENT FINANCE SVCS.	01-5600		981.78
00648532	02/05/2026	PROPACIFIC FRESH	13-4300	47.28	
			13-4700	1,158.99	
			13-4712	444.42	1,650.69
00648533	02/05/2026	RIDEOUT MEDICAL EMPLOY SVCS DRUG TESTING	01-5800		30.00
00648534	02/05/2026	TCSIG	01-9514		28,236.00
00648535	02/05/2026	THE HOME DEPOT CREDIT SERVICES	01-5800		40.00
00648536	02/05/2026	WEST COAST COMMUNITY BANK	01-7438	4,942.54	
			01-7439	14,152.15	19,094.69
00649003	02/12/2026	ANNETTE ALBERTI	01-5800		687.50
00649004	02/12/2026	BIDWELL H2O	01-5800	109.45	
			12-5800	9.95	
			13-5800	9.95	129.35
00649005	02/12/2026	BRAZIL, COURTNEY	01-5200	1,112.24	
			01-5220	60.90	1,173.14
00649006	02/12/2026	CENIOM	01-5800		1,200.00
00649007	02/12/2026	CLARK PEST CONTROL OF STOCKTON	01-5507	242.00	
			01-5800	216.00	458.00
00649008	02/12/2026	DOMINOS MAIN OFFICE	13-4700		1,755.00
00649009	02/12/2026	FRUIT GUYS LLC	13-4700		1,955.00
00649010	02/12/2026	PROPACIFIC FRESH	13-4700	1,020.46	
			13-4712	394.95	1,415.41
00649011	02/12/2026	RECOLOGY YUBA-SUTTER	01-5506		618.29
00649012	02/12/2026	SHADD JANITORIAL SUPPLY	01-4300		460.60
00649013	02/12/2026	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE	01-5200		62.50
00649014	02/12/2026	SYSCO FOOD SVCS OF SACRAMENTO	13-4300	116.45	
			13-4700	598.96	715.41
00649015	02/12/2026	THORNTON'S GAS	01-4300	362.79	
			01-5503	4,397.06	4,759.85
00649352	02/19/2026	CENIOM	01-5800		540.00
00649353	02/19/2026	PACIFIC GAS & ELECTRIC	01-5502		1,243.16
00649354	02/19/2026	PROPACIFIC FRESH	13-4700	654.42	
			13-4712	344.44	998.86
00649570	02/26/2026	AT&T	01-5900		182.67

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



Checks Dated 01/30/2026 through 02/26/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Expensed Amount	Check Amount
00649571	02/26/2026	BIDWELL H2O	01-5800		59.70
00649572	02/26/2026	CALIFORNIA'S VALUED TRUST	01-9514		4,047.83
00649573	02/26/2026	DADDOW, SUSAN	01-5200		15.00
00649574	02/26/2026	DEPARTMENT OF JUSTICE ACCOUNT OFFICE CASHIERING UNIT	01-5804		96.00
00649575	02/26/2026	DOMINOS MAIN OFFICE	13-4700		304.50
00649576	02/26/2026	FRUIT GUYS LLC	13-4700		1,314.00
00649577	02/26/2026	GOLD STAR FOODS	13-4700		5,457.39
00649578	02/26/2026	IRBY, MARGARET K	01-4300		609.15
00649579	02/26/2026	LOZANO SMITH LLP	01-5805		30.00
00649580	02/26/2026	NORTH VALLEY SIG C/O KEENAN-SETECH	01-9516		3,865.00
00649581	02/26/2026	PACE ANALYTICAL SERVICES LLC	01-5800		155.80
00649582	02/26/2026	PROPACIFIC FRESH	13-4300	128.22	
			13-4700	1,024.11	
			13-4712	835.48	1,987.81
00649583	02/26/2026	SIERRA WATER UTILITY	01-5800		200.10
00649584	02/26/2026	STAPLES	01-4300		701.88
00649585	02/26/2026	SYSCO FOOD SVCS OF SACRAMENTO	13-4700	128.55	
			13-4712	92.01	220.56
00649586	02/26/2026	US BANK CORP. PAYMENT SYSTEM	01-4300	1,707.97	
			01-5200		
			01-5800	389.99	
			01-5900	873.51	
			01-5902	22.36	
			13-4300	1,172.03	4,165.86
00649587	02/26/2026	VERIZON WIRELESS	01-5900		345.37
Total Number of Checks			46		98,848.57

Fund Recap

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	34	79,880.76
12	CHILD DEVELOPMENT	1	9.95
13	CAFETERIA	14	18,957.86
Total Number of Checks		46	98,848.57
Less Unpaid Tax Liability			.00
Net (Check Amount)			98,848.57

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



Certified Public Accountant

200 Gateway Drive, #370
Lincoln, CA 95648

☎ : (916) 434-1425

✉ : michelle@mhansoncpa.com

February 26, 2026

Board of Trustees and
Maggie Irby, Superintendent
Marcum-Illinois Union Elementary School District
2452 El Centro Boulevard
East Nicolaus, CA 95659

I am pleased to confirm my understanding of the services I am to provide for Marcum-Illinois Union Elementary School District for the year ended June 30, 2026.

Audit Scope and Objectives

I will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Marcum-Illinois Union Elementary School District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Marcum-Illinois Union Elementary School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Marcum-Illinois Union Elementary School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- Budgetary Comparison information for General Fund and Major Special Revenue Funds
- Schedule of District's Proportional Share of the Net Pension Liability
- Schedule of District's Pension Contributions

I have also been engaged to report on supplementary information other than RSI that accompanies Marcum-Illinois Union Elementary School District's financial statements. I will subject the following supplementary information to the auditing procedures applied in my audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and I will provide an opinion on it in relation to the financial statements as a whole in a report combined with my auditor's report on the financial statements.

- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Charter Schools

Board of Trustees and
Maggie Irby, Superintendent
February 26, 2026
Page Two

- Schedule of Financial Trends and Analysis
- Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
- Combining Non-Major Fund Statements

In connection with my audit of the basic financial statements, I will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

- District Organization Structure

The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, issue an auditor's report that includes my opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Compliance with the types of compliance with State laws and regulations described in the *2025-2026 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* issued by the California Education Audit Appeals Panel.

Auditor's Responsibilities for the Audit of the Financial Statements

I will conduct my audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of the California Education Audit Appeals Panel's *2025-2026 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* and will include tests of Marcum-Illinois Union Elementary School District's accounting records and other procedures I consider necessary to enable me to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Board of Trustees and
Maggie Irby, Superintendent
February 26, 2026
Page Three

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by me, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, I will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as auditor.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement and they may bill you for responding to this inquiry.

I have identified the following significant risk(s) of material misstatement as part of my audit planning*:

- Management override of controls
- Improper revenue recognition
- Lease accounting and disclosure (GASB 87)
- Subscription-Based Information Technology Agreements (SBITA) accounting and disclosure (GASB 96)
- Pension liability and disclosure
- Capital asset valuation, existence, and disclosure

**Note: Planning has not concluded, and modifications may be made as the audit progresses. The items above are based on my experience and current understanding*

I may, from time to time and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

My audit of the financial statements does not relieve you or your responsibilities.

Audit Procedures - Internal Control

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

Board of Trustees and
Maggie Irby, Superintendent
February 26, 2026
Page Four

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Marcum-Illinois Union Elementary School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

My audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; and (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations, and the provisions of contracts and grant agreements.

You are also responsible for making drafts of financial statements, all financial records, and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers), and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the twelve months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known.) You are also responsible for providing me with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the management representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, or contracts or grant agreements that we report.

Board of Trustees and
Maggie Irby, Superintendent
February 26, 2026
Page Five

You are also responsible for the preparation of the other supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains, and indicates that I have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to me in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Other Services

I will also assist in preparing the financial statements, including modified accrual to accrual conversion entries and related notes, and supplementary information of Marcum-Illinois Union Elementary School District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements including modified accrual to accrual conversion entries and related notes, and supplementary information, services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, including modified accrual to accrual conversion entries and related notes, supplementary information, and any other nonaudit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements, including modified accrual to accrual conversion entries and related notes, and supplementary information, and that you have reviewed and approved the financial statements, including modified accrual to accrual conversion entries and related notes, and supplementary information prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by me for testing.

In accordance with *California Education Code* Section 41020, audit reports will be filed with Marcum-Illinois Union Elementary School District, County Superintendent of Schools, the State Department of Education, and the State Controller's Office by December 15 following the close of the fiscal year; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection.

Board of Trustees and
Maggie Irby, Superintendent
February 26, 2026
Page Six

The audit documentation for this engagement is the property of Michelle Hanson, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Marcum-Illinois Union Elementary School District, County Superintendent of Schools, the State Department of Education, and the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Michelle Hanson, CPA. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by Marcum-Illinois Union Elementary School District, County Superintendent of Schools, the State Department of Education, and the State Controller's office. If I am aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Michelle Hanson is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to them. I expect to begin my audit in April and to issue my reports no later than December 15, 2026. My fee for these services will be at my standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that I agree that my gross fee, including expenses, will not exceed \$14,500 for the year ended June 30, 2026. My fees for these services will be at my standard billing rates for local educational agencies (LEA) audits plus direct out of pocket expenses. My invoices for these fees will be rendered as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, I will keep you informed of any problems I encounter, and my fees will be adjusted accordingly.

It is agreed Marcum-Illinois Union Elementary School District will withhold ten (10) percent of the audit fee until the State Controller certifies the report conforms to the reporting provisions of the Education Audit Appeals Panel's Audit Guide. In accordance with *California Education Code* Section 14505, it is further agreed Marcum-Illinois Union Elementary School District will withhold fifty (50) percent of the audit fee in any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Education Audit Appeals Panel's Audit Guide.

The State Controller of California has required that all LEAs and auditors contracting for multi-year engagements include a stipulation that the contract is null and void if the auditor is declared ineligible to perform LEA audits pursuant to *California Education Code* Section 41020.5. It is further agreed either Marcum-Illinois Union Elementary School District or the auditor may withdraw from a multi-year agreement by notifying the other party by February 1 of the year to be audited.

Reporting

I will issue a written report upon completion of my audit of Marcum-Illinois Union Elementary School District. My report will be addressed to management and the governing board of Marcum-Illinois Union Elementary School District. Circumstances may arise in which my report may differ from its expected form and content based on the results of my audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinions are other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

Board of Trustees and
Maggie Irby, Superintendent
February 26, 2026
Page Seven

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The report will state that the report is not suitable for any other purpose. If during my audit I become aware that Marcum-Illinois Union Elementary School District is subject to an audit requirement that is not encompassed in the terms of this engagement, I will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards of financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

I appreciate the opportunity to be of service to Marcum-Illinois Union Elementary School District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign below, and return a scanned copy to me.

Very truly yours,


Michelle M. Hanson
Certified Public Accountant

This letter correctly sets forth the understanding of Marcum-Illinois Union Elementary School District

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

After School Program

Family Fee Policy

Purpose

The purpose of this policy is to establish guidelines for the assessment and collection of family fees for the District's After School Program in a manner that ensures equitable access, compliance with state law, and continued fiscal sustainability of the program. In 24-25, the District received \$173,343 in revenue related to ASES and ELO-P, while the District's expenses for the Afterschool Program were \$219,348 resulting in a \$46,005 contribution from the District's general fund.

Authority

This policy is adopted in accordance with the California Education Code sections governing the ASES Program and applicable guidance from the California Department of Education (CDE). Family fees are permitted but shall not create a barrier to student participation.

Policy Statement

Participation in the District's ASES Program shall be open to all students enrolled in the host school(s), subject to program capacity, and shall not be contingent upon a family's ability to pay.

The District may assess optional family fees on a sliding-scale basis to offset allowable program costs. Fees shall be implemented in a manner that ensures equitable access and compliance with all statutory requirements.

Mandatory Fee Waivers

The District shall not charge any family fee for students who meet any of the following criteria:

- Eligible for Free or Reduced-Price Meals (FRPM)
- Identified as homeless under the McKinney-Vento Homeless Assistance Act
- Identified as foster youth

Fee waivers for these students shall be automatic and shall not require additional documentation beyond existing school records and typical annual registration forms.

Sliding-Scale Fee Structure

For students not eligible for mandatory fee waivers, the District may charge family fees based on household income and ability to pay, using the following sliding-scale structure (example):

Household Income Level	Family Yearly Fee
≤ 100% Federal Poverty Level	\$0
101%–200% FPL	\$100
201%–300% FPL	\$200
Over 300% FPL	\$300

No Pro-rating or Refunding of fees due to late enrollment and/or unenrollment

Hardship Waivers

Families experiencing financial hardship may request a confidential hardship waiver or fee reduction. Requests shall be reviewed without stigma, delay, or penalty to the student's participation.

Marcum-Illinois UESD Employee Waivers

The district shall not charge any family fee for children of current MIUESD employees.

Participation Due to District Programs and Meetings Waivers

There are certain days that students may participate in the After School Program without necessitating the need for the afterschool fee.

These include

- Early Release Mondays

- Early Release days due to Parent/Teacher Conferences
- District Meeting with Parents (IEPs, 504s, SSTs, etc.)
- Participation in GATE, tutoring, or other Afterschool Programs

Non-Exclusion for Non-Payment

No student shall be denied enrollment, removed from the program, or otherwise excluded from participation due to a family's inability or failure to pay assessed fees.

Use of Collected Fees

All family fees collected shall be used solely to support the operation of the ASES Program and shall supplement, not supplant, state ASES grant funds.

Collected fees shall be:

- Deposited and tracked in accordance with District fiscal procedures
 - Maintained separately for accounting and audit purposes
 - Available for review during state or independent audits
-

Communication and Transparency

The District shall clearly communicate the fee policy to families through enrollment materials, handbooks, and the District or school website. Information regarding fee waivers and hardship requests shall be prominently included.

Review and Oversight

This policy shall be reviewed periodically to ensure continued compliance with state law and guidance and to reflect the fiscal needs of the program.

Adopted: _____

Marcum-Illinois Union Elementary School District Board of Trustees

Marcum-Illinois Union School District

WILDCAT'S



R.O.A.R.

Marcum-Illinois School District

2025-2026 2nd INTERIM BUDGET REPORT

Maggie Irby
Superintendent/Principal

Marcum – Illinois Elementary School District
TABLE OF CONTENTS
2025-2026 2nd Interim Budget Report

- Second Interim Introduction Page 3
- General Fund Revenue Sources Pages 4-5
- General Fund Expenditures Pages 6-8
- Revenues vs. Expenditures Chart Page 9
- Other Funds Page 10
- Multi-Year Assumptions Page 11
- Multi-Year Projection Page 12
- CBEDS – ADA Trend Page 13
- Ending Fund Balance History Page 14

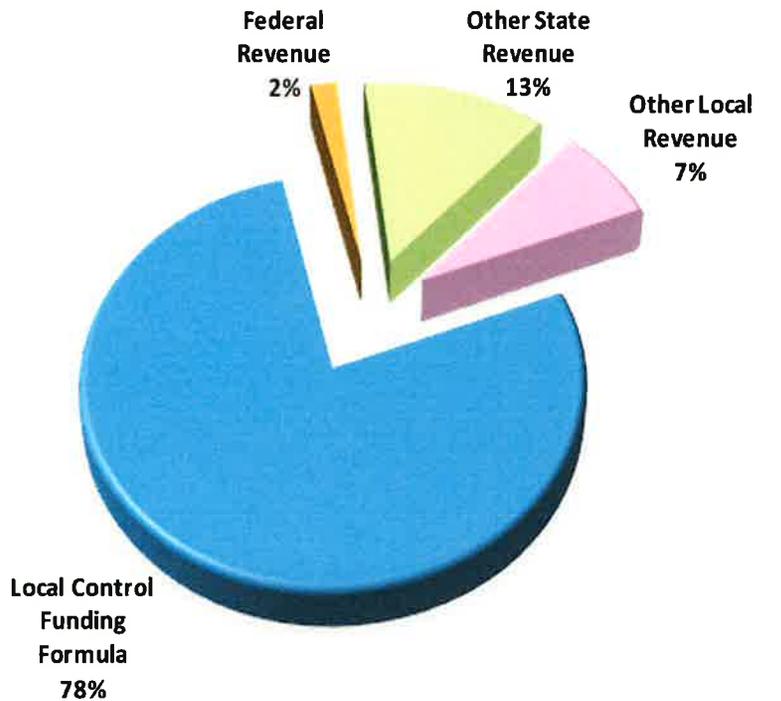
Marcum – Illinois Elementary School District
INTRODUCTION
2025-2026
2nd Interim Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The 2nd Interim Budget Report is presented by fund and major object account classification, reflecting the 2025-2026 "*Original Budget* " and "*Board Approved Operating Budget*" (*First Interim Budget*) in columns A-B, the 2025-2026 "*Actuals to date*" in column C, and the 2nd Interim "*Projected Year Totals*" in column D. The final column reflects the percentage of variance between the **2025-2026 Board Approved Operating Budget** and the **proposed 2025-2026 2nd Interim Budget**.
- This report contains information and estimates that reflect the information contained in the Governor's Proposed State Budget proposal.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2025-2026 2nd Interim Budget Report



REVENUE SOURCES

Local Control Funding Formula	\$2,501,200
Federal Revenue	\$59,330
Other State Revenue	\$422,418
Other Local Revenue	\$242,739
TOTAL DISTRICT REVENUE	<u>\$3,225,687</u>
Charter Oversight	\$ 155,330
Charter Lease	\$ 361,000
TOTAL REVENUE BUDGET	<u>\$3,742,017</u>

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

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

Other state funds consist of After School Program, Lottery, Expanded Learning Opportunities Program (ELOP), After School Program, Arts, Music, and Instructional Materials Discretionary Block Grant, Prop.28 Arts, Music, and Instructional Materials, Special Ed. Early intervention Preschool funds, Mental Health, Literacy Screening, and a one-time Student Support and Professional Development Block Grant and STRS on Behalf.

Local resources include Charter Oversight fees, Charter Lease agreement, Interest, donations, and parent fees for childcare.

Marcum – Illinois Elementary School District

GENERAL FUND REVENUE SOURCES

2025-2026 2nd Interim Budget Report

LOCAL CONTROL FUNDING - \$2,501,200

Local Control Funding decreased by \$14,268 due to a decrease in projected attendance.

FEDERAL REVENUE - \$59,330

The decrease of \$713 in Federal revenue is due to a change in Title I and Title II funding.

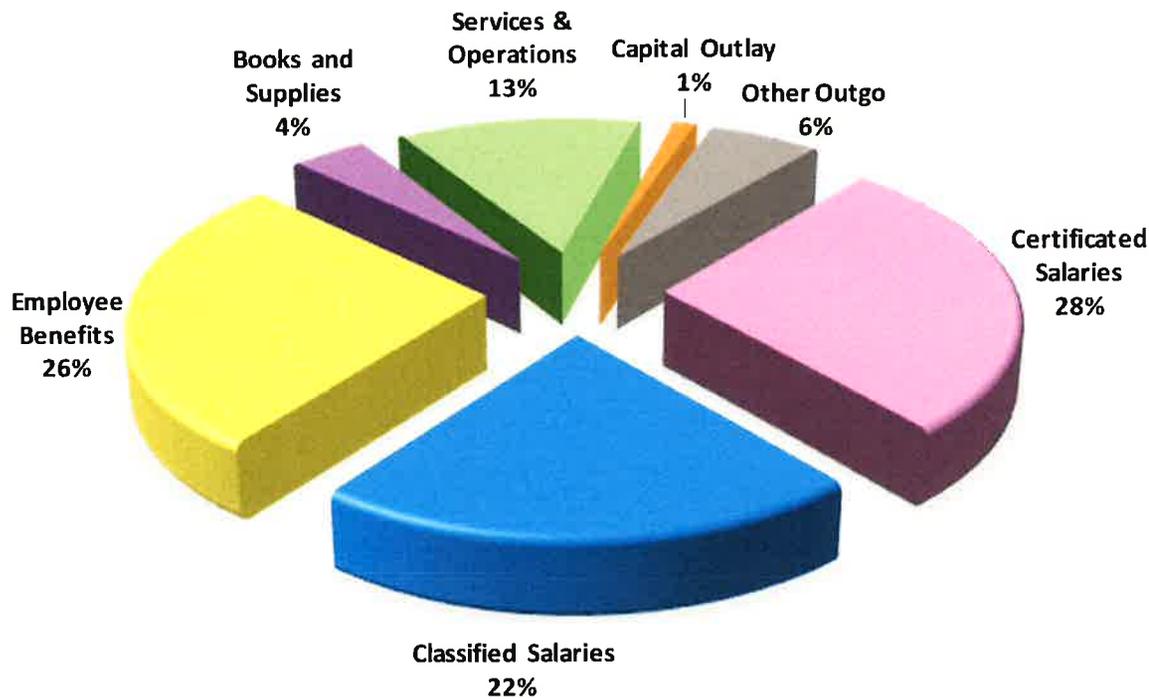
OTHER STATE REVENUE - \$422,418

The net decrease in other state revenue of \$8,855 between 1st Interim and 2nd Interim is mainly due to the decrease of \$11,722 in Sp. Ed. Early Intervention Preschool funds, and \$354 between Lottery, and STRS on Behalf. Minor adjustments netting an increase of \$3,221 were made to Mental Health and Literacy Screening funds.

OTHER LOCAL REVENUE - \$759,069

The decrease in local revenue of \$106,879 between 1st Interim and 2nd Interim is mainly an adjustment to budget to account for expected Charter Oversight Fees. Minor adjustments were made to Local Day Care and Other Local revenue.

Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2025-2026 2nd Interim Budget Report



EXPENDITURES

Certificated Salaries	\$1,003,686
Classified Salaries	\$779,256
Employee Benefits	\$971,637
Books and Supplies	\$144,655
Services & Operations	\$468,104
Capital Outlay	\$41,200
Other Outgo	\$213,953
Operational Budget	<u>\$3,622,491</u>
Transfers Out	<u>\$64,167</u>
TOTAL EXPENDITURES & TRANSFERS OUT	<u><u>\$3,686,658</u></u>

Marcum – Illinois Elementary School District

GENERAL FUND EXPENDITURES

2025-2026 2nd Interim Budget Report

CERTIFICATED SALARIES - \$1,003,686

Certificated salary projections are based on 10 certificated, non-management FTEs; 1.0 FTE Superintendent/Principal; 1.0 FTE Vice Principal, and other know staffing needs. The increase of \$24,678 between 1st Interim and 2nd Interim is directly related to increasing the budget for a 3% cost of living adjustment effective January 1, 2026.

CLASSIFIED SALARIES - \$779,256

The increase in classified salaries of \$14,052 between 1st Interim and 2nd interim is a direct result of increasing the budget for a 3% cost of living adjustment effective January 1, 2026.

EMPLOYEE BENEFITS - \$971,637

The net decrease in benefits of \$9,588 between 1st Interim and 2nd Interim is a direct result of the changes listed above in salaries and a savings in benefits generated by an employee who resigned. Other savings are from a decrease of PERS contribution from the budget for one-time salaries.

BOOKS AND SUPPLIES - \$144,655

The decrease in books and supplies of \$73 between 1st Interim and 2nd Interim is mainly an adjustment to budget moving funds between budgeted supplies and services.

Marcum – Illinois Elementary School District
GENERAL FUND EXPENDITURES
2025-2026 2nd Interim Budget Report

SERVICES, OTHER OPERATING EXPENSES - \$468,104

The increase in services and other operating expenses of \$15,228 between 1st Interim and 2nd Interim is primarily due to increasing the budget to cover Educator Effectiveness professional development, After School services, and training for a bus driver.

CAPITAL OUTLAY - \$41,200

The increase in Capital Outlay expenditures of \$9,000 between 1st Interim and 2nd interim is a direct result of increasing the budget to purchase a smart television.

OTHER OUTGOING - \$213,953

The increase in Other Outgoing expenditures of \$1,290 between 1st Interim and 2nd Interim is due to the transfer of Mental Health funds to the Sutter County SELPA.

INTERFUND TRANSFERS OUT - \$64,167

The increase in Interfund Transfers Out of \$13,432 between 1st Interim and 2nd Interim is due adjustments in the Cafeteria Fund to reflect increased projections for salaries, benefits, and operating expenditures.

CONTRIBUTIONS TO RESTRICTED PROGRAMS \$252,951

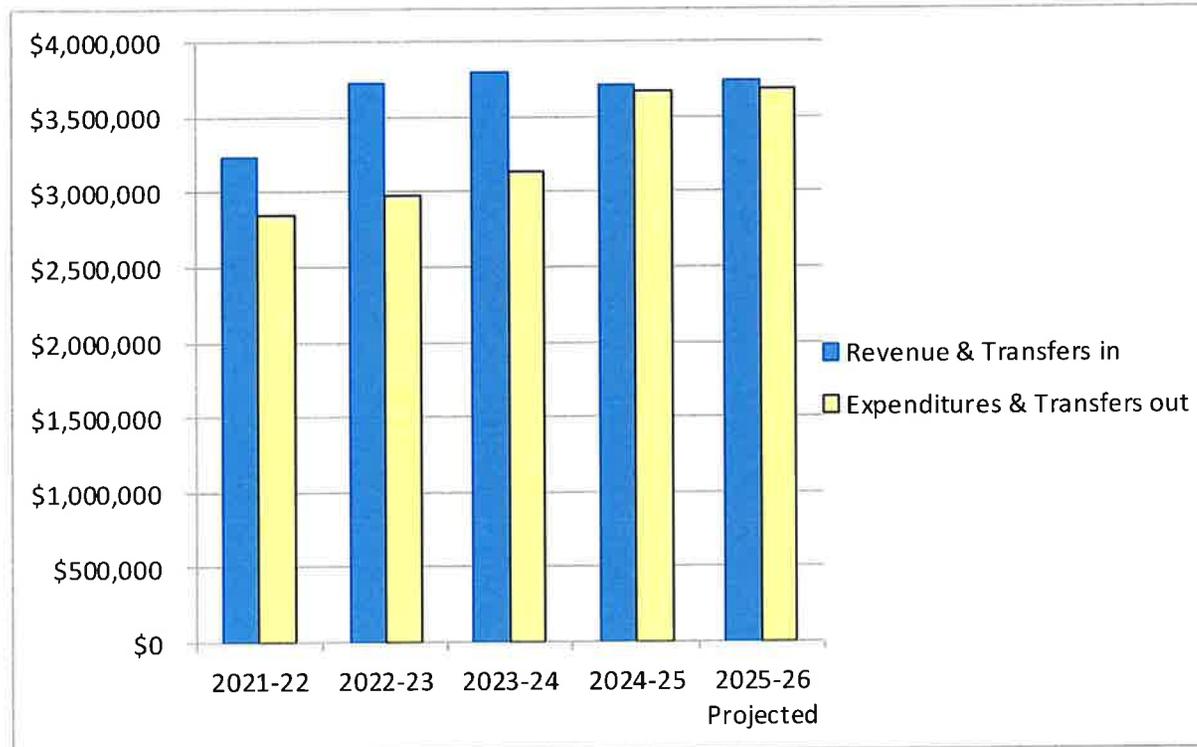
The decrease in contributions to restricted programs from unrestricted of \$4,053 between 1st Interim and 2nd Interim is the result of increasing services in After School.

Marcum – Illinois Elementary School District

REVENUES AND TRANSFER IN VS. EXPENDITURES AND TRANSFERS OUT

2025-2026 2nd Interim Budget Report

The projected 2025-2026 2nd Interim budget shows a surplus of revenue over expenditures in the current year. Current district financial data indicates that the district will maintain sufficient reserves in the current year and two subsequent years.



	2021-22	2022-23	2023-24	2024-25	2025-26 Projected
Revenues & Tranfers In	3,234,527	3,720,051	3,792,262	3,717,959	3,742,017
Expenditures & Transfers Out	2,848,331	2,978,816	3,138,336	3,673,036	3,686,658
(DEFICIT)/SURPLUS	386,197	741,235	653,926	44,923	55,359

OTHER FUNDS

2025-2026 2nd Interim Budget Report

Student Body Fund – 25-26 ending fund balance is projected at \$21,938.

Child Development Fund – 25-26 ending fund balance is projected at \$56,114.

Cafeteria Fund – 25-26 ending fund balance is projected at \$22,245.

Capital Facilities Fund (Developer Fees) – 25-26 ending fund balance is projected at \$59,942.

Special Reserve Fund for Capital Outlay Projects – 25-26 ending fund balance is projected at \$24.



Marcum – Illinois Elementary School District

MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

2025-2026 2nd Interim Budget Report

The MYP indicates that Marcum-Illinois Union School District will have a surplus in revenue over expenditures in the current year and subsequent years. LCFF revenue is projected to increase in 26-27 and 27-28 due to COLA. Federal revenue is projected to decrease from 25-26 to 26-27 due to the removal of prior year REAP, Title I and Title II funds budgeted in 25-26 being removed in 26-27. State revenue is projected to decrease in 26-27 due to the removal of the one-time Student Support and Professional Development Block Grant. Local revenue is projected to decrease in 26-27 due to the removal of prior year ELOP funds budgeted in 25-26.

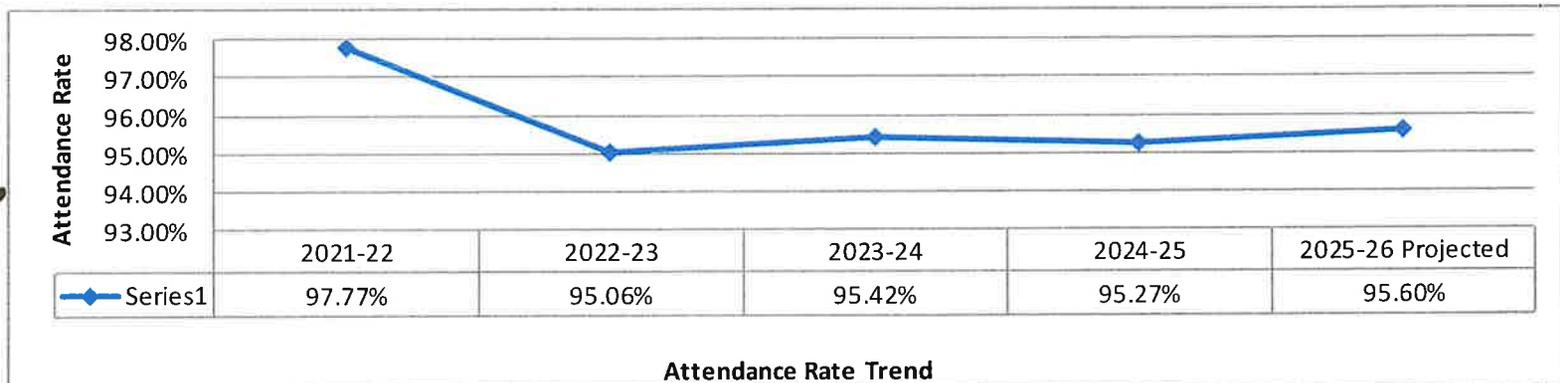
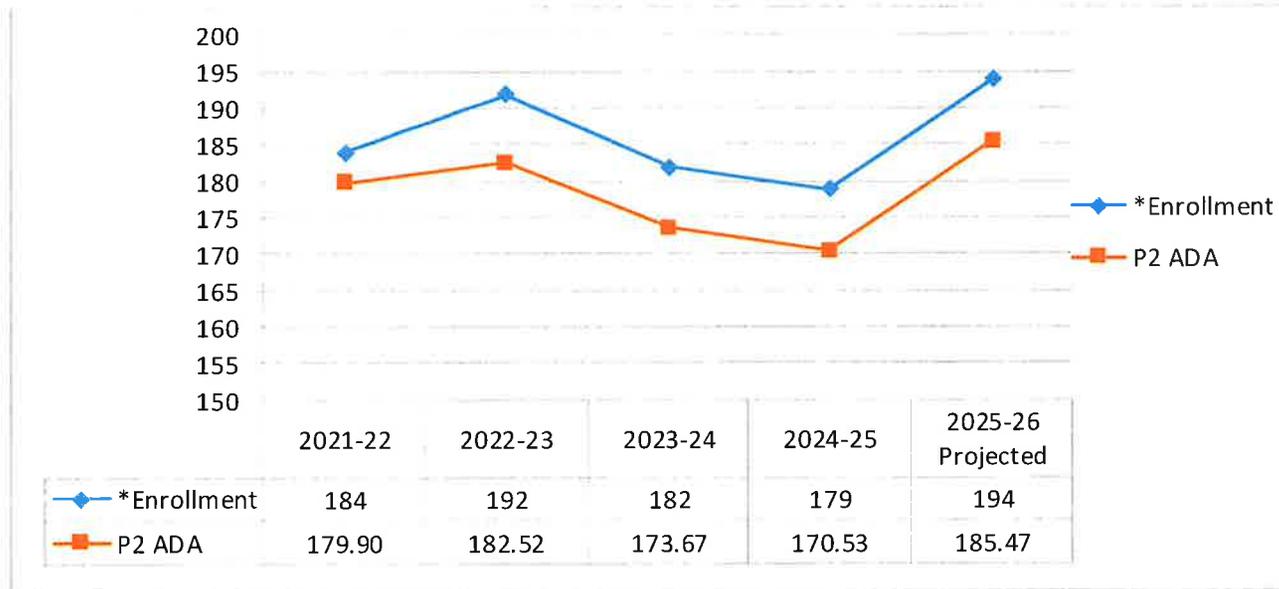
Expenditure adjustments are as follows:

- Object 1000 Increased 26-27 and 27-28 to record estimated cost of range and step increases.
- Object 2000 Net decrease for the 26-27 fiscal year due to the elimination of one full-time equivalent Director of Transportation position, but this was offset by an increase of additional hours for miscellaneous paraprofessional positions, as well as the estimated costs of range and step adjustments. The 27-28 fiscal year will increase to record the estimated costs of range and step.
- Object 3000 PERS rates budgeted in 26-27 and 27-28 at 26.90% and 27.80%, respectively. STRS rates budgeted at 19.10% for all years..
- Object 4000 Removed one-time Educator Effectiveness and REAP expenditures in 26-27 but increase expenditures by California's projected CPI of 2.82% for 26-27 and 2.72% for 27-28.
- Object 5000 Removed one-time Educator Effectiveness expenditures from 26-27 but increase services by California's projected CPI of 2.82% for 26-27 and 2.72% for 27-28.
- Object 6000 In 27-28, removed one-time capital expenditures consisting of smart televisions.
- Other Outgo Adjusting the principal/interest payment for the solar loan.
- Transfers-Out Adjustments needed to balance the Cafeteria fund.
- Other Sources No adjustments.

**2025-26 Second Interim Multi-Year Projections
Marcum-Illinois School District**

Funded District & County Operated ADA:	2.30% COLA			Projected Increase/ (Decrease)	2.41% COLA			Projected Increase/ (Decrease)	3.06% COLA		
	PROJECTED 2025-26				PROJECTED 2026-27				PROJECTED 2027-28		
	187.31 Unrestricted	ADA Restricted	Projected P-2 Total		187.31 Unrestricted	ADA Restricted	Projected P-2 Total		187.31 Unrestricted	ADA Restricted	Projected P-2 Total
REVENUES											
1) LCFF Revenue	2,501,200	0	2,501,200	2.19%	2,555,974	0	2,555,974	3.09%	2,635,021	0	2,635,021
2) Federal Revenue	0	59,330	59,330	-34.41%	0	38,917	38,917	0.00%	0	38,917	38,917
3) Other State Resources	40,947	381,471	422,418	-13.29%	43,132	323,165	366,297	0.07%	43,390	323,165	366,556
4) Other Local Revenue	715,474	43,595	759,069	-7.68%	657,387	43,385	700,772	0.02%	657,387	43,554	700,941
TOTAL REVENUES	3,257,621	484,396	3,742,017		3,256,493	405,467	3,661,960		3,335,798	405,636	3,741,435
EXPENDITURES											
1) Certificated	987,961	15,725	1,003,686	1.66%	1,003,449	16,940	1,020,389	2.03%	1,024,058	17,067	1,041,125
2) Classified	606,078	173,178	779,256	-8.58%	536,199	176,183	712,382	0.15%	537,228	176,230	713,458
3) Employee Benefits-Statutory	794,302	177,335	971,637	-2.79%	768,894	175,615	944,509	1.26%	779,310	177,114	956,424
4) Books & Supplies	94,425	50,230	144,655	-3.31%	97,088	42,782	139,870	2.72%	99,729	43,946	143,675
5) Services, Other Operating	390,439	77,665	468,104	0.13%	395,280	73,441	468,721	2.61%	411,279	69,664	480,943
6) Capital Outlay	17,200	24,000	41,200	-57.08%	17,685	0	17,685	2.72%	18,166	0	18,166
7) Other Outgo	38,190	175,763	213,953	-0.69%	36,720	175,763	212,483	0.69%	38,188	175,763	213,951
10) Direct Support/Indirect	(3,291)	3,291	0		(2,989)	2,989	0		(2,989)	2,989	0
TOTAL EXPENDITURES	2,925,304	697,187	3,622,491		2,852,326	663,713	3,516,039		2,904,969	662,773	3,567,742
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	332,317	(212,791)	119,526		404,167	(258,246)	145,921		430,829	(257,137)	173,693
OTHER FINANCING SOURCES											
1) Interfund Transfers											
a) Transfers In											
b) Transfers Out	64,167	0	64,167		66,734	0	66,734		69,403	0	69,403
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt											
3) Contrib to Restricted	(252,951)	252,951	0		(255,734)	255,734	0		(258,600)	258,600	0
TOTAL OTHER SOURCES	(317,118)	252,951	64,167		(322,468)	255,734	66,734		(328,003)	258,600	69,403
NET INCREASE (DECREASE) IN FUND BALANCE	15,199	40,160	55,359		81,699	(2,512)	79,187		102,826	1,463	104,290
FUND BALANCE											
BEGINNING BALANCE	2,765,960	336,540	3,102,500		2,781,159	376,700	3,157,859		2,862,858	374,188	3,237,046
ESTIMATED ENDING BALANCE	2,781,159	376,700	3,157,859		2,862,858	374,188	3,237,046		2,965,684	375,651	3,341,336
State Requirement 5% Reserve For Economic Uncertainties @ 20%	737,332				716,555				727,429		

Marcum – Illinois Elementary School District CBEDS/ADA and Attendance Rate Trends 2025-2026 2nd Interim Report



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

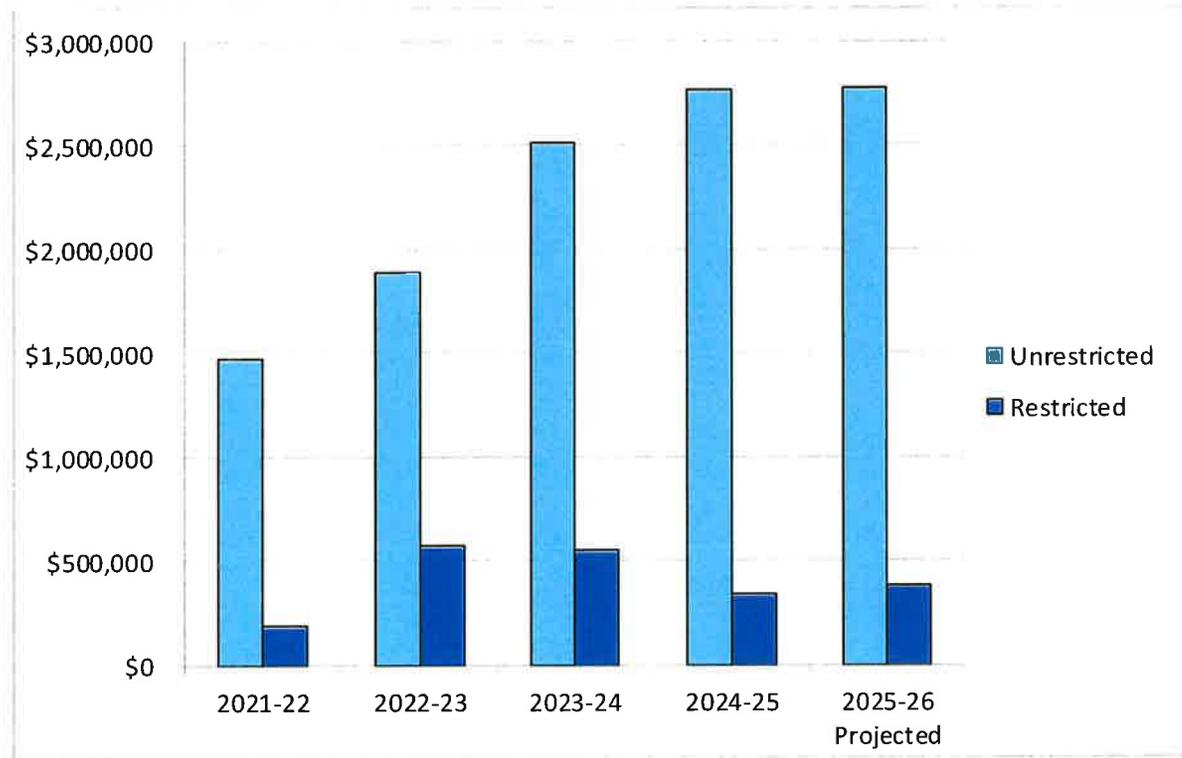


Marcum – Illinois Elementary School District

ENDING FUND BALANCE HISTORY

2025-2026 2nd Interim Budget Report

The estimated ending balance for the 2025-2026 year is \$3,157,859. Of this amount, \$737,332 (20%) has been designated for economic uncertainties, which is 15% more than required by the State of California.



	2021-22	2022-23	2023-24	2024-25	2025-26 Projected
Total EFB	\$ 1,658,730	\$ 2,459,059	\$ 3,066,302	\$ 3,102,500	\$ 3,157,859

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund	G	G	G	G
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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

Signed: _____ Date: _____
District Superintendent or Designee

Printed Name: Maggie Irby Title: Superintendent/Principal

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

To the County Superintendent of Schools:

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

Meeting Date: March 09, 2026 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Maggie Irby Telephone: (530) 656-2407
Title: Superintendent/Principal E-mail: Maggiel@sutter.k12.ca.us

Criteria and Standards Review Summary

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

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

Second Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 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 general 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 general 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 district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (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 district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since 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	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,316,707.00	2,515,468.00	926,194.00	2,501,200.00	(14,268.00)	-0.6%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,023.00	41,162.00	19,653.80	40,947.00	(215.00)	-0.5%
4) Other Local Revenue		8600-8799	791,871.00	821,182.00	181,709.51	715,474.00	(105,708.00)	-12.9%
5) TOTAL, REVENUES			3,148,601.00	3,377,812.00	1,127,557.31	3,257,621.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	955,832.00	961,780.00	540,596.74	987,961.00	(26,181.00)	-2.7%
2) Classified Salaries		2000-2999	584,029.00	592,535.00	322,953.68	606,078.00	(13,543.00)	-2.3%
3) Employee Benefits		3000-3999	801,781.00	799,657.00	436,183.79	794,302.00	5,355.00	0.7%
4) Books and Supplies		4000-4999	92,704.00	94,322.00	53,657.43	94,425.00	(103.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	373,212.00	383,462.00	241,478.02	390,439.00	(6,977.00)	-1.8%
6) Capital Outlay		6000-6999	17,200.00	17,200.00	0.00	17,200.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,190.00	38,190.00	19,094.69	38,190.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,629.00)	(2,971.00)	(8.39)	(3,291.00)	320.00	-10.8%
9) TOTAL, EXPENDITURES			2,860,319.00	2,884,175.00	1,613,955.96	2,925,304.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			288,282.00	493,637.00	(486,398.65)	332,317.00		
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	76,498.00	50,735.00	0.00	64,167.00	(13,432.00)	-26.5%
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	(267,510.00)	(257,004.00)	0.00	(252,951.00)	4,053.00	-1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(344,008.00)	(307,739.00)	0.00	(317,118.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(55,726.00)	185,898.00	(486,398.65)	15,199.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,568,285.00	2,765,960.00		2,765,960.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,568,285.00	2,765,960.00		2,765,960.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,568,285.00	2,765,960.00		2,765,960.00		
2) Ending Balance, June 30 (E + F1e)			2,512,559.00	2,951,858.00		2,781,159.00		
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	292,192.00	292,192.00		305,330.00		
Charter Oversight	0000	9780	292,192.00					
Charter Oversight	0000	9780		292,192.00				
Charter Oversight	0000	9780				155,330.00		
Purchase of a bus	0000	9780				150,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	723,320.00	723,728.00		737,332.00		
Unassigned/Unappropriated Amount		9790	1,497,047.00	1,935,938.00		1,738,497.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,914,888.00	1,999,441.00	1,053,876.00	1,988,186.00	(11,255.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	360,458.00	473,852.00	226,980.00	471,060.00	(2,792.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,771.00	3,740.00	0.00	3,740.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	196.00	80.00	0.00	80.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	498,012.00	521,160.00	0.00	521,160.00	0.00	0.0%
Unsecured Roll Taxes		8042	32,492.00	36,600.00	0.00	36,600.00	0.00	0.0%
Prior Years' Taxes		8043	8,457.00	8,070.00	0.00	8,070.00	0.00	0.0%
Supplemental Taxes		8044	105,871.00	113,060.00	0.00	113,060.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,045.00	5,230.00	0.00	5,230.00	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%
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			2,928,190.00	3,161,233.00	1,280,856.00	3,147,186.00	(14,047.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(611,483.00)	(645,765.00)	(354,662.00)	(645,986.00)	(221.00)	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			2,316,707.00	2,515,468.00	926,194.00	2,501,200.00	(14,268.00)	-0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	6,636.00	6,666.00	6,666.00	6,666.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	33,387.00	33,900.00	12,392.30	33,685.00	(215.00)	-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, 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	0.00	596.00	595.50	596.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,023.00	41,162.00	19,653.80	40,947.00	(215.00)	-0.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	249,743.00	249,743.00	90,250.00	249,743.00	0.00	0.0%
Interest		8660	232,936.00	232,936.00	0.00	232,936.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Interagency Services		8677	292,192.00	313,038.00	79,103.00	207,330.00	(105,708.00)	-33.8%
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	17,000.00	25,465.00	12,356.51	25,465.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			791,871.00	821,182.00	181,709.51	715,474.00	(105,708.00)	-12.9%
TOTAL, REVENUES			3,148,601.00	3,377,812.00	1,127,557.31	3,257,621.00	(120,191.00)	-3.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	706,026.00	701,423.00	393,165.18	725,763.00	(24,340.00)	-3.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	215,538.00	226,089.00	127,035.43	227,428.00	(1,339.00)	-0.6%
Other Certificated Salaries		1900	34,268.00	34,268.00	20,396.13	34,770.00	(502.00)	-1.5%
TOTAL, CERTIFICATED SALARIES			955,832.00	961,780.00	540,596.74	987,961.00	(26,181.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	194,656.00	201,162.00	105,122.44	201,600.00	(438.00)	-0.2%
Classified Support Salaries		2200	245,833.00	247,833.00	138,631.62	258,617.00	(10,784.00)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,540.00	143,540.00	79,199.62	145,861.00	(2,321.00)	-1.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			584,029.00	592,535.00	322,953.68	606,078.00	(13,543.00)	-2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	162,270.00	163,919.00	89,387.32	164,389.00	(470.00)	-0.3%
PERS		3201-3202	166,098.00	168,869.00	90,867.06	165,722.00	3,147.00	1.9%
OASDI/Medicare/Alternative		3301-3302	67,599.00	67,183.00	37,122.62	68,862.00	(1,679.00)	-2.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	256,720.00	247,476.00	133,583.36	245,463.00	2,013.00	0.8%
Unemployment Insurance		3501-3502	824.00	835.00	463.92	854.00	(19.00)	-2.3%
Workers' Compensation		3601-3602	47,896.00	39,980.00	22,277.62	40,872.00	(892.00)	-2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100,374.00	111,395.00	62,481.89	108,140.00	3,255.00	2.9%
TOTAL, EMPLOYEE BENEFITS			801,781.00	799,657.00	436,183.79	794,302.00	5,355.00	0.7%
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	92,704.00	92,704.00	52,040.23	92,807.00	(103.00)	-0.1%
Noncapitalized Equipment		4400	0.00	1,618.00	1,617.20	1,618.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			92,704.00	94,322.00	53,657.43	94,425.00	(103.00)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,200.00	4,200.00	1,418.90	4,200.00	0.00	0.0%
Dues and Memberships		5300	7,423.00	7,423.00	6,497.64	7,423.00	0.00	0.0%
Insurance		5400-5450	33,000.00	33,000.00	31,102.11	33,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,740.00	71,790.00	35,937.49	71,790.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,000.00	55,000.00	41,498.72	61,977.00	(6,977.00)	-12.7%
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	188,149.00	194,349.00	115,192.45	194,349.00	0.00	0.0%
Communications		5900	17,700.00	17,700.00	9,830.71	17,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			373,212.00	383,462.00	241,478.02	390,439.00	(6,977.00)	-1.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	17,200.00	17,200.00	0.00	17,200.00	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			17,200.00	17,200.00	0.00	17,200.00	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%

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)
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	10,977.00	10,977.00	5,347.94	10,977.00	0.00	0.0%
Other Debt Service - Principal		7439	27,213.00	27,213.00	13,746.75	27,213.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,190.00	38,190.00	19,094.69	38,190.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,629.00)	(2,971.00)	(8.39)	(3,291.00)	320.00	-10.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,629.00)	(2,971.00)	(8.39)	(3,291.00)	320.00	-10.8%
TOTAL, EXPENDITURES			2,860,319.00	2,884,175.00	1,613,955.96	2,925,304.00	(41,129.00)	-1.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	22,387.00	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	54,111.00	50,735.00	0.00	64,167.00	(13,432.00)	-26.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,498.00	50,735.00	0.00	64,167.00	(13,432.00)	-26.5%
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								
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	(267,510.00)	(257,004.00)	0.00	(252,951.00)	4,053.00	-1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(267,510.00)	(257,004.00)	0.00	(252,951.00)	4,053.00	-1.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(344,008.00)	(307,739.00)	0.00	(317,118.00)	(9,379.00)	3.0%

2025-26 Second Interim
General 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	42,489.00	60,043.00	7,598.72	59,330.00	(713.00)	-1.2%
3) Other State Revenue		8300-8599	301,784.00	390,111.00	129,736.90	381,471.00	(8,640.00)	-2.2%
4) Other Local Revenue		8600-8799	48,212.00	44,766.00	6,400.00	43,595.00	(1,171.00)	-2.6%
5) TOTAL, REVENUES			392,485.00	494,920.00	143,735.62	484,396.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,149.00	17,228.00	5,616.94	15,725.00	1,503.00	8.7%
2) Classified Salaries		2000-2999	156,493.00	172,669.00	92,745.67	173,178.00	(509.00)	-0.3%
3) Employee Benefits		3000-3999	169,605.00	181,568.00	53,759.43	177,335.00	4,233.00	2.3%
4) Books and Supplies		4000-4999	55,712.00	50,406.00	18,271.17	50,230.00	176.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	68,021.00	69,414.00	35,867.31	77,665.00	(8,251.00)	-11.9%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	0.00	24,000.00	(9,000.00)	-60.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	196,174.00	174,473.00	55,094.00	175,763.00	(1,290.00)	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,629.00	2,971.00	8.39	3,291.00	(320.00)	-10.8%
9) TOTAL, EXPENDITURES			679,783.00	683,729.00	261,362.91	697,187.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(287,298.00)	(188,809.00)	(117,627.29)	(212,791.00)		
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	267,510.00	257,004.00	0.00	252,951.00	(4,053.00)	-1.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			267,510.00	257,004.00	0.00	252,951.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,788.00)	68,195.00	(117,627.29)	40,160.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	351,496.00	336,540.00		336,540.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			351,496.00	336,540.00		336,540.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			351,496.00	336,540.00		336,540.00		
2) Ending Balance, June 30 (E + F1e)			331,708.00	404,735.00		376,700.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	331,708.00	404,735.00		376,700.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,465.00	1,598.00	721.86	1,627.00	29.00	1.8%
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	1,605.00	2,052.00	819.28	1,310.00	(742.00)	-36.2%
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, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,419.00	46,393.00	3,557.58	46,393.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			42,489.00	60,043.00	7,598.72	59,330.00	(713.00)	-1.2%
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	14,334.00	13,591.00	(1,710.07)	13,499.00	(92.00)	-0.7%
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	83,405.00	100,000.00	46,000.00	100,000.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	67,760.00	74,536.00	6,775.97	74,536.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	25,219.00	28,176.00	12,962.00	28,196.00	20.00	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	111,066.00	173,808.00	65,709.00	165,240.00	(8,568.00)	-4.9%
TOTAL, OTHER STATE REVENUE			301,784.00	390,111.00	129,736.90	381,471.00	(8,640.00)	-2.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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	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	40,212.00	36,766.00	0.00	37,195.00	429.00	1.2%
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	8,000.00	8,000.00	6,400.00	6,400.00	(1,600.00)	-20.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			48,212.00	44,766.00	6,400.00	43,595.00	(1,171.00)	-2.6%
TOTAL, REVENUES			392,485.00	494,920.00	143,735.62	484,396.00	(10,524.00)	-2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,000.00	15,813.00	4,878.90	14,824.00	989.00	6.3%
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	9,149.00	1,415.00	738.04	901.00	514.00	36.3%
TOTAL, CERTIFICATED SALARIES			16,149.00	17,228.00	5,616.94	15,725.00	1,503.00	8.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	156,493.00	172,669.00	92,620.15	173,058.00	(389.00)	-0.2%
Classified Support Salaries		2200	0.00	0.00	125.52	120.00	(120.00)	New
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			156,493.00	172,669.00	92,745.67	173,178.00	(509.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	78,359.00	78,602.00	1,026.99	78,213.00	389.00	0.5%
PERS		3201-3202	30,718.00	35,398.00	19,769.88	34,578.00	820.00	2.3%
OASDI/Medicare/Alternative		3301-3302	13,139.00	13,308.00	6,911.53	13,160.00	148.00	1.1%
Health and Welfare Benefits		3401-3402	29,709.00	41,340.00	21,274.45	40,263.00	1,077.00	2.6%
Unemployment Insurance		3501-3502	94.00	99.00	50.27	100.00	(1.00)	-1.0%
Workers' Compensation		3601-3602	5,415.00	4,770.00	2,416.87	4,689.00	81.00	1.7%

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	12,171.00	8,051.00	2,309.44	6,332.00	1,719.00	21.4%
TOTAL, EMPLOYEE BENEFITS			169,605.00	181,568.00	53,759.43	177,335.00	4,233.00	2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,354.00	1,353.76	1,354.00	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	25,712.00	25,764.00	13,686.03	34,588.00	(8,824.00)	-34.2%
Noncapitalized Equipment		4400	30,000.00	20,429.00	1,196.83	11,429.00	9,000.00	44.1%
Food		4700	0.00	2,859.00	2,034.55	2,859.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,712.00	50,406.00	18,271.17	50,230.00	176.00	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	3,427.45	5,141.00	(4,841.00)	-1,613.7%
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	67,721.00	69,114.00	32,439.86	72,524.00	(3,410.00)	-4.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,021.00	69,414.00	35,867.31	77,665.00	(8,251.00)	-11.9%
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	15,000.00	15,000.00	0.00	24,000.00	(9,000.00)	-60.0%
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			15,000.00	15,000.00	0.00	24,000.00	(9,000.00)	-60.0%
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%

2025-26 Second Interim
General 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)
Payments to County Offices		7142	182,000.00	160,000.00	47,134.00	160,000.00	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	14,174.00	14,473.00	7,960.00	15,763.00	(1,290.00)	-8.9%
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)			196,174.00	174,473.00	55,094.00	175,763.00	(1,290.00)	-0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,629.00	2,971.00	8.39	3,291.00	(320.00)	-10.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,629.00	2,971.00	8.39	3,291.00	(320.00)	-10.8%
TOTAL, EXPENDITURES			679,783.00	683,729.00	261,362.91	697,187.00	(13,458.00)	-2.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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								

2025-26 Second Interim
General 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)
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	267,510.00	257,004.00	0.00	252,951.00	(4,053.00)	-1.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			267,510.00	257,004.00	0.00	252,951.00	(4,053.00)	-1.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			267,510.00	257,004.00	0.00	252,951.00	4,053.00	1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,316,707.00	2,515,468.00	926,194.00	2,501,200.00	(14,268.00)	-0.6%
2) Federal Revenue		8100-8299	42,489.00	60,043.00	7,598.72	59,330.00	(713.00)	-1.2%
3) Other State Revenue		8300-8599	341,807.00	431,273.00	149,390.70	422,418.00	(8,855.00)	-2.1%
4) Other Local Revenue		8600-8799	840,083.00	865,948.00	188,109.51	759,069.00	(106,879.00)	-12.3%
5) TOTAL, REVENUES			3,541,086.00	3,872,732.00	1,271,292.93	3,742,017.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	971,981.00	979,008.00	546,213.68	1,003,686.00	(24,678.00)	-2.5%
2) Classified Salaries		2000-2999	740,522.00	765,204.00	415,699.35	779,256.00	(14,052.00)	-1.8%
3) Employee Benefits		3000-3999	971,386.00	981,225.00	489,943.22	971,637.00	9,588.00	1.0%
4) Books and Supplies		4000-4999	148,416.00	144,728.00	71,928.60	144,655.00	73.00	0.1%
5) Services and Other Operating Expenditures		5000-5999	441,233.00	452,876.00	277,345.33	468,104.00	(15,228.00)	-3.4%
6) Capital Outlay		6000-6999	32,200.00	32,200.00	0.00	41,200.00	(9,000.00)	-28.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	234,364.00	212,663.00	74,188.69	213,953.00	(1,290.00)	-0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,540,102.00	3,567,904.00	1,875,318.87	3,622,491.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			984.00	304,828.00	(604,025.94)	119,526.00		
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	76,498.00	50,735.00	0.00	64,167.00	(13,432.00)	-26.5%
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			(76,498.00)	(50,735.00)	0.00	(64,167.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(75,514.00)	254,093.00	(604,025.94)	55,359.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,919,781.00	3,102,500.00		3,102,500.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,919,781.00	3,102,500.00		3,102,500.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,919,781.00	3,102,500.00		3,102,500.00		
2) Ending Balance, June 30 (E + F1e)			2,844,267.00	3,356,593.00		3,157,859.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	331,708.00	404,735.00		376,700.00		
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	292,192.00	292,192.00		305,330.00		
Charter Oversight	0000	9780	292,192.00					
Charter Oversight	0000	9780		292,192.00				
Charter Oversight	0000	9780				155,330.00		
Purchase of a bus	0000	9780				150,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	723,320.00	723,728.00		737,332.00		
Unassigned/Unappropriated Amount		9790	1,497,047.00	1,935,938.00		1,738,497.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,914,888.00	1,999,441.00	1,053,876.00	1,988,186.00	(11,255.00)	-0.6%
Education Protection Account State Aid - Current Year		8012	360,458.00	473,852.00	226,980.00	471,060.00	(2,792.00)	-0.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,771.00	3,740.00	0.00	3,740.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	196.00	80.00	0.00	80.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	498,012.00	521,160.00	0.00	521,160.00	0.00	0.0%
Unsecured Roll Taxes		8042	32,492.00	36,600.00	0.00	36,600.00	0.00	0.0%
Prior Years' Taxes		8043	8,457.00	8,070.00	0.00	8,070.00	0.00	0.0%
Supplemental Taxes		8044	105,871.00	113,060.00	0.00	113,060.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,045.00	5,230.00	0.00	5,230.00	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%
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			2,928,190.00	3,161,233.00	1,280,856.00	3,147,186.00	(14,047.00)	-0.4%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers to Charter Schools in Lieu of Property Taxes		8096	(611,483.00)	(645,765.00)	(354,662.00)	(645,986.00)	(221.00)	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			2,316,707.00	2,515,468.00	926,194.00	2,501,200.00	(14,268.00)	-0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,465.00	1,598.00	721.86	1,627.00	29.00	1.8%
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	1,605.00	2,052.00	819.28	1,310.00	(742.00)	-36.2%
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, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	29,419.00	46,393.00	3,557.58	46,393.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			42,489.00	60,043.00	7,598.72	59,330.00	(713.00)	-1.2%
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	6,636.00	6,666.00	6,666.00	6,666.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	47,721.00	47,491.00	10,682.23	47,184.00	(307.00)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	83,405.00	100,000.00	46,000.00	100,000.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	67,760.00	74,536.00	6,775.97	74,536.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	25,219.00	28,176.00	12,962.00	28,196.00	20.00	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	111,066.00	174,404.00	66,304.50	165,836.00	(8,568.00)	-4.9%
TOTAL, OTHER STATE REVENUE			341,807.00	431,273.00	149,390.70	422,418.00	(8,855.00)	-2.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	249,743.00	249,743.00	90,250.00	249,743.00	0.00	0.0%
Interest		8660	232,936.00	232,936.00	0.00	232,936.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	332,404.00	349,804.00	79,103.00	244,525.00	(105,279.00)	-30.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
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	25,000.00	33,465.00	18,756.51	31,865.00	(1,600.00)	-4.8%
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			840,083.00	865,948.00	188,109.51	759,069.00	(106,879.00)	-12.3%
TOTAL, REVENUES			3,541,086.00	3,872,732.00	1,271,292.93	3,742,017.00	(130,715.00)	-3.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	713,026.00	717,236.00	398,044.08	740,587.00	(23,351.00)	-3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	215,538.00	226,089.00	127,035.43	227,428.00	(1,339.00)	-0.6%
Other Certificated Salaries		1900	43,417.00	35,683.00	21,134.17	35,671.00	12.00	0.0%
TOTAL, CERTIFICATED SALARIES			971,981.00	979,008.00	546,213.68	1,003,686.00	(24,678.00)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	351,149.00	373,831.00	197,742.59	374,658.00	(827.00)	-0.2%
Classified Support Salaries		2200	245,833.00	247,833.00	138,757.14	258,737.00	(10,904.00)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,540.00	143,540.00	79,199.62	145,861.00	(2,321.00)	-1.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			740,522.00	765,204.00	415,699.35	779,256.00	(14,052.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	240,629.00	242,521.00	90,414.31	242,602.00	(81.00)	0.0%
PERS		3201-3202	196,816.00	204,267.00	110,636.94	200,300.00	3,967.00	1.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	80,738.00	80,491.00	44,034.15	82,022.00	(1,531.00)	-1.9%
Unemployment Insurance		3401-3402	286,429.00	288,816.00	154,857.81	285,726.00	3,090.00	1.1%
Workers' Compensation		3501-3502	918.00	934.00	514.19	954.00	(20.00)	-2.1%
OPEB, Allocated		3601-3602	53,311.00	44,750.00	24,694.49	45,561.00	(811.00)	-1.8%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	112,545.00	119,446.00	64,791.33	114,472.00	4,974.00	4.2%
TOTAL, EMPLOYEE BENEFITS			971,386.00	981,225.00	489,943.22	971,637.00	9,588.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,354.00	1,353.76	1,354.00	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	118,416.00	118,468.00	65,726.26	127,395.00	(8,927.00)	-7.5%
Noncapitalized Equipment		4400	30,000.00	22,047.00	2,814.03	13,047.00	9,000.00	40.8%
Food		4700	0.00	2,859.00	2,034.55	2,859.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			148,416.00	144,728.00	71,928.60	144,655.00	73.00	0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,500.00	4,500.00	4,846.35	9,341.00	(4,841.00)	-107.6%
Dues and Memberships		5300	7,423.00	7,423.00	6,497.64	7,423.00	0.00	0.0%
Insurance		5400-5450	33,000.00	33,000.00	31,102.11	33,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	67,740.00	71,790.00	35,937.49	71,790.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,000.00	55,000.00	41,498.72	61,977.00	(6,977.00)	-12.7%
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	255,870.00	263,463.00	147,632.31	266,873.00	(3,410.00)	-1.3%
Communications		5900	17,700.00	17,700.00	9,830.71	17,700.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			441,233.00	452,876.00	277,345.33	468,104.00	(15,228.00)	-3.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	17,200.00	17,200.00	0.00	17,200.00	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	15,000.00	15,000.00	0.00	24,000.00	(9,000.00)	-60.0%
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			32,200.00	32,200.00	0.00	41,200.00	(9,000.00)	-28.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	182,000.00	160,000.00	47,134.00	160,000.00	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	14,174.00	14,473.00	7,960.00	15,763.00	(1,290.00)	-8.9%
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	10,977.00	10,977.00	5,347.94	10,977.00	0.00	0.0%
Other Debt Service - Principal		7439	27,213.00	27,213.00	13,746.75	27,213.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			234,364.00	212,663.00	74,188.69	213,953.00	(1,290.00)	-0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,540,102.00	3,567,904.00	1,875,318.87	3,622,491.00	(54,587.00)	-1.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	22,387.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: Cafeteria Fund		7616	54,111.00	50,735.00	0.00	64,167.00	(13,432.00)	-26.5%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,498.00	50,735.00	0.00	64,167.00	(13,432.00)	-26.5%
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								
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)			(76,498.00)	(50,735.00)	0.00	(64,167.00)	13,432.00	-26.5%

Resource	Description	2025-26 Projected Totals
5160	Child Care and Development Programs Administered by California Department of Social Services (Federal Funds)	5,000.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	53,390.00
6266	Educator Effectiveness, FY 2021-22	1.00
6300	Lottery: Instructional Materials	69,940.00
6547	Special Education Early Intervention Preschool Grant	76,142.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	5,513.00
7435	Learning Recovery Emergency Block Grant	79,799.00
7810	Other Restricted State	44,016.00
9010	Other Restricted Local	42,899.00
Total, Restricted Balance		376,700.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,190.00	10,380.00	0.00	10,380.00	0.00	0.0%
5) TOTAL, REVENUES			5,190.00	10,380.00	0.00	10,380.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,093.00	6,186.00	0.00	6,186.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,669.00	3,338.00	0.00	3,338.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,762.00	9,524.00	0.00	9,524.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			428.00	856.00	0.00	856.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			428.00	856.00	0.00	856.00		

2025-26 Second Interim

Student Activity Special Revenue Fund

Revenues, Expenditures, and Changes in Fund Balance

Marcum-Illinois Union Elementary
Sutter County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,909.00	21,082.00		21,082.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,909.00	21,082.00		21,082.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,909.00	21,082.00		21,082.00		
2) Ending Balance, June 30 (E + F1e)			19,337.00	21,938.00		21,938.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	19,337.00	21,938.00		21,938.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,190.00	10,380.00	0.00	10,380.00	0.00	0.0%
TOTAL, REVENUES			5,190.00	10,380.00	0.00	10,380.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	3,093.00	6,186.00	0.00	6,186.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,093.00	6,186.00	0.00	6,186.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,669.00	3,338.00	0.00	3,338.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,669.00	3,338.00	0.00	3,338.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,762.00	9,524.00	0.00	9,524.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	21,938.00
Total, Restricted Balance		21,938.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	99,529.00	120,413.00	92,034.50	125,785.00	5,372.00	4.5%
4) Other Local Revenue		8600-8799	65,556.00	65,556.00	23,922.00	65,556.00	0.00	0.0%
5) TOTAL, REVENUES			165,085.00	185,969.00	115,956.50	191,341.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	95,375.00	95,775.00	49,416.32	96,749.00	(974.00)	-1.0%
2) Classified Salaries		2000-2999	15,800.00	15,800.00	1,260.76	4,500.00	11,300.00	71.5%
3) Employee Benefits		3000-3999	67,782.00	56,798.00	34,639.43	65,582.00	(8,784.00)	-15.5%
4) Books and Supplies		4000-4999	5,500.00	6,000.00	2,980.36	6,832.00	(832.00)	-13.9%
5) Services and Other Operating Expenditures		5000-5999	3,015.00	3,015.00	1,079.98	3,015.00	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			187,472.00	177,388.00	89,376.85	176,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,387.00)	8,581.00	26,579.65	14,663.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,387.00	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			22,387.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	8,581.00	26,579.65	14,663.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,499.00	41,451.00		41,451.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,499.00	41,451.00		41,451.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,499.00	41,451.00		41,451.00		
2) Ending Balance, June 30 (E + F1e)			40,499.00	50,032.00		56,114.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	40,499.00	50,032.00		56,114.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	99,429.00	106,531.00	72,960.50	106,531.00	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	100.00	13,882.00	19,074.00	19,254.00	5,372.00	38.7%
TOTAL, OTHER STATE REVENUE			99,529.00	120,413.00	92,034.50	125,785.00	5,372.00	4.5%
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	556.00	556.00	0.00	556.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	65,000.00	65,000.00	23,922.00	65,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,556.00	65,556.00	23,922.00	65,556.00	0.00	0.0%
TOTAL, REVENUES			165,085.00	185,969.00	115,956.50	191,341.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	95,375.00	95,775.00	49,416.32	96,749.00	(974.00)	-1.0%
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			95,375.00	95,775.00	49,416.32	96,749.00	(974.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,800.00	15,800.00	1,260.76	4,500.00	11,300.00	71.5%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,800.00	15,800.00	1,260.76	4,500.00	11,300.00	71.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	320.00	429.00	210.10	580.00	(151.00)	-35.2%
PERS		3201-3202	23,958.00	23,957.00	12,289.80	23,126.00	831.00	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	9,218.00	8,200.00	4,027.41	8,457.00	(257.00)	-3.1%
Unemployment Insurance		3401-3402	21,370.00	21,421.00	11,678.84	21,421.00	0.00	0.0%
Workers' Compensation		3501-3502	60.00	55.00	27.87	55.00	0.00	0.0%
OPEB, Allocated		3601-3602	3,518.00	2,736.00	1,337.87	2,653.00	83.00	3.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	9,338.00	0.00	5,067.54	9,290.00	(9,290.00)	New
			67,782.00	56,798.00	34,639.43	65,582.00	(8,784.00)	-15.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,500.00	5,500.00	2,422.30	5,832.00	(332.00)	-6.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	500.00	558.06	1,000.00	(500.00)	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,500.00	6,000.00	2,980.36	6,832.00	(832.00)	-13.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,015.00	3,015.00	1,079.98	3,015.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,015.00	3,015.00	1,079.98	3,015.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			187,472.00	177,388.00	89,376.85	176,678.00		
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	22,387.00	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			22,387.00	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			22,387.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6105	Early Education: California State Preschool Program	1,089.00
6130	Early Education: Center-Based Reserve Account	16,665.00
7810	Other Restricted State	38,360.00
Total, Restricted Balance		56,114.00

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	52,585.00	52,585.00	16,989.49	52,585.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,538.00	120,538.00	14,889.53	120,538.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,397.00	1,397.00	547.08	1,397.00	0.00	0.0%
5) TOTAL, REVENUES			174,520.00	174,520.00	32,426.10	174,520.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	46,798.00	51,500.00	26,588.16	50,851.00	649.00	1.3%
3) Employee Benefits		3000-3999	37,568.00	37,036.00	19,691.92	36,117.00	919.00	2.5%
4) Books and Supplies		4000-4999	136,487.00	136,487.00	91,835.48	151,487.00	(15,000.00)	-11.0%
5) Services and Other Operating Expenditures		5000-5999	10,485.00	10,485.00	937.85	10,485.00	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			231,338.00	235,508.00	139,053.41	248,940.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(56,818.00)	(60,988.00)	(106,627.31)	(74,420.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	54,111.00	50,735.00	0.00	64,167.00	13,432.00	26.5%
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			54,111.00	50,735.00	0.00	64,167.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,707.00)	(10,253.00)	(106,627.31)	(10,253.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,262.00	32,498.00		32,498.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,262.00	32,498.00		32,498.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,262.00	32,498.00		32,498.00		
2) Ending Balance, June 30 (E + F1e)			46,555.00	22,245.00		22,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	46,555.00	22,245.00		22,245.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	52,585.00	52,585.00	16,989.49	52,585.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,585.00	52,585.00	16,989.49	52,585.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	120,538.00	120,538.00	14,889.53	120,538.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			120,538.00	120,538.00	14,889.53	120,538.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	800.00	800.00	547.08	800.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	597.00	597.00	0.00	597.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,397.00	1,397.00	547.08	1,397.00	0.00	0.0%
TOTAL, REVENUES			174,520.00	174,520.00	32,426.10	174,520.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	46,798.00	51,500.00	26,588.16	50,851.00	649.00	1.3%
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			46,798.00	51,500.00	26,588.16	50,851.00	649.00	1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,308.00	13,035.00	6,756.66	12,192.00	843.00	6.5%
OASDI/Medicare/Alternative		3301-3302	3,821.00	3,387.00	1,732.61	3,335.00	52.00	1.5%
Health and Welfare Benefits		3401-3402	16,812.00	19,344.00	10,551.24	19,344.00	0.00	0.0%
Unemployment Insurance		3501-3502	27.00	27.00	13.29	26.00	1.00	3.7%
Workers' Compensation		3601-3602	1,459.00	1,243.00	638.12	1,220.00	23.00	1.9%
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	3,141.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,568.00	37,036.00	19,691.92	36,117.00	919.00	2.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,856.00	11,856.00	4,391.64	11,856.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	124,631.00	124,631.00	87,443.84	139,631.00	(15,000.00)	-12.0%
TOTAL, BOOKS AND SUPPLIES			136,487.00	136,487.00	91,835.48	151,487.00	(15,000.00)	-11.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	206.00	206.00	0.00	206.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	495.00	495.00	0.00	495.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	9,784.00	9,784.00	937.85	9,784.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,485.00	10,485.00	937.85	10,485.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			231,338.00	235,508.00	139,053.41	248,940.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	54,111.00	50,735.00	0.00	64,167.00	13,432.00	26.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			54,111.00	50,735.00	0.00	64,167.00	13,432.00	26.5%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			54,111.00	50,735.00	0.00	64,167.00		

Resource	Description	2025-26 Projected Totals
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	22,245.00
Total, Restricted Balance		22,245.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,655.00	13,310.00	(2,002.56)	11,307.00	(2,003.00)	-15.0%
5) TOTAL, REVENUES			6,655.00	13,310.00	(2,002.56)	11,307.00		
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)			6,655.00	13,310.00	(2,002.56)	11,307.00		
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)			6,655.00	13,310.00	(2,002.56)	11,307.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,442.00	48,635.00		48,635.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,442.00	48,635.00		48,635.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,442.00	48,635.00		48,635.00		
2) Ending Balance, June 30 (E + F1e)			55,097.00	61,945.00		59,942.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	55,097.00	61,945.00		59,942.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	945.00	1,890.00	0.00	1,890.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	5,710.00	11,420.00	(2,002.56)	9,417.00	(2,003.00)	-17.5%
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			6,655.00	13,310.00	(2,002.56)	11,307.00	(2,003.00)	-15.0%
TOTAL, REVENUES			6,655.00	13,310.00	(2,002.56)	11,307.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	59,942.00
Total, Restricted Balance		59,942.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1.00	1.00	0.00	1.00	0.00	0.0%
5) TOTAL, REVENUES			1.00	1.00	0.00	1.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1.00	1.00	0.00	1.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	1.00	0.00	1.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23.00	23.00		23.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23.00	23.00		23.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23.00	23.00		23.00		
2) Ending Balance, June 30 (E + F1e)			24.00	24.00		24.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	24.00	24.00		24.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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								
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								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1.00	1.00	0.00	1.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.00	1.00	0.00	1.00	0.00	0.0%
TOTAL, REVENUES			1.00	1.00	0.00	1.00		
CLASSIFIED SALARIES								
CLASSIFIED 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								
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 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								
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	175.92	186.60	185.47	185.47	(1.13)	-1.0%
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)	175.92	186.60	185.47	185.47	(1.13)	-1.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	1.70	1.82	1.84	1.84	.02	1.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	1.70	1.82	1.84	1.84	.02	1.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	177.62	188.42	187.31	187.31	(1.11)	-1.0%
7. Adults in Correctional Facilities						
					0.00	
8. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)										
			July	August	September	October	November	December	January	February		
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE											
A. BEGINNING CASH			2,804,683.43	2,637,127.43	2,439,547.43	2,511,332.43	2,608,540.43	2,318,621.43	2,299,396.43	2,124,901.43		
B. RECEIPTS												
LCFF Sources												
Principal Apportionment	8010-8019		102,674.00	102,674.00	298,302.00	184,812.00	184,812.00	222,770.00	184,812.00	178,937.00		
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	235,759.00		
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	(256,825.00)	(5.00)	(97,843.00)	(51,906.00)		
Federal Revenue	8100-8299		0.00	595.00	0.00	3,558.00	0.00	307.00	3,139.00	4,179.00		
Other State Revenue	8300-8599		0.00	0.00	0.00	43,555.00	9,691.00	82,198.00	13,946.00	83,501.00		
Other Local Revenue	8600-8799		0.00	7,435.00	2,111.00	169,671.00	0.00	1,429.00	7,464.00	56,592.00		
Interfund Transfers In	8900-8929		0.00									
All Other Financing Sources	8930-8979		0.00									
TOTAL RECEIPTS			102,674.00	110,704.00	300,413.00	401,596.00	(62,322.00)	306,699.00	111,518.00	507,062.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		19,814.00	80,951.00	83,314.00	80,395.00	87,731.00	110,712.00	83,298.00	87,125.00		
Classified Salaries	2000-2999		34,600.00	62,757.00	58,703.00	59,842.00	62,464.00	77,783.00	59,550.00	64,545.00		
Employee Benefits	3000-3999		29,346.00	76,769.00	76,780.00	76,262.00	78,046.00	77,900.00	74,841.00	75,660.00		
Books and Supplies	4000-4999		2,332.00	14,846.00	13,607.00	18,163.00	12,156.00	2,685.00	8,138.00	8,518.00		
Services	5000-5999		62,606.00	35,866.00	36,577.00	41,146.00	21,308.00	12,496.00	67,345.00	26,058.00		
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,513.00		
Other Outgo	7000-7499		0.00	19,095.00	0.00	0.00	0.00	55,094.00	0.00	27,379.00		
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,107.00		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00							
TOTAL DISBURSEMENTS			148,698.00	290,284.00	268,981.00	275,808.00	261,705.00	336,670.00	293,172.00	295,905.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	4,500.00								
Accounts Receivable	9200-9299	324,403.00	170,113.00	35,864.00	9,540.00	13,401.00	0.00	0.00	7,500.00	701.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380	5,037,320.00								
Deferred Outflows of Resources	9490									
SUBTOTAL		5,366,223.00	170,113.00	35,864.00	9,540.00	13,401.00	0.00	0.00	7,500.00	701.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	315,816.00	291,645.00	46,399.00	(30,813.00)	41,981.00	(34,108.00)	(10,746.00)	341.00	(364.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	7,465.00	0.00	7,465.00	0.00	0.00	0.00			
Deferred Inflows of Resources	9690	4,745,125.00								
SUBTOTAL		5,068,406.00	291,645.00	53,864.00	(30,813.00)	41,981.00	(34,108.00)	(10,746.00)	341.00	(364.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		297,817.00	(121,532.00)	(18,000.00)	40,353.00	(28,580.00)	34,108.00	10,746.00	7,159.00	1,065.00
E. NET INCREASE/DECREASE (B - C + D)			(167,556.00)	(197,580.00)	71,785.00	97,208.00	(289,919.00)	(19,225.00)	(174,495.00)	212,222.00
F. ENDING CASH (A + E)			2,637,127.43	2,439,547.43	2,511,332.43	2,608,540.43	2,318,621.43	2,299,396.43	2,124,901.43	2,337,123.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		2,337,123.43	2,404,254.43	2,392,193.43	2,288,959.43				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	296,702.00	178,937.00	178,937.00	344,877.00	0.00		2,459,246.00	2,459,246.00
Property Taxes	8020-8079	39,124.00	26,723.00	0.00	386,334.00			687,940.00	687,940.00
Miscellaneous Funds	8080-8099	(80,673.00)	(29,985.00)	(58,802.00)	(69,947.00)			(645,986.00)	(645,986.00)
Federal Revenue	8100-8299	4,294.00	4,631.00	7,499.00	26,016.00	5,112.00		59,330.00	59,330.00
Other State Revenue	8300-8599	32,118.00	42,454.00	27,550.00	60,038.00	27,367.00		422,418.00	422,418.00
Other Local Revenue	8600-8799	76,862.00	61,693.00	54,441.00	54,195.00	267,176.00		759,069.00	759,069.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		368,427.00	284,453.00	209,625.00	801,513.00	299,655.00	0.00	3,742,017.00	3,742,017.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	86,812.00	90,039.00	87,360.00	96,630.00	9,505.00		1,003,686.00	1,003,686.00
Classified Salaries	2000-2999	63,116.00	65,448.00	65,032.00	70,653.00	34,763.00		779,256.00	779,256.00
Employee Benefits	3000-3999	75,191.00	75,724.00	88,190.00	145,475.00	21,453.00		971,637.00	971,637.00
Books and Supplies	4000-4999	11,600.00	16,273.00	10,780.00	13,903.00	11,654.00		144,655.00	144,655.00
Services	5000-5999	26,485.00	19,179.00	23,205.00	10,105.00	85,728.00		468,104.00	468,104.00
Capital Outlay	6000-6999	3,619.00	5,595.00	11,181.00	16,292.00			41,200.00	41,200.00
Other Outgo	7000-7499	44,547.00	15,931.00	18,081.00	33,826.00			213,953.00	213,953.00
Interfund Transfers Out	7600-7629	6,999.00	8,325.00	9,030.00	37,706.00			64,167.00	64,167.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	Month				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		318,369.00	296,514.00	312,859.00	424,590.00	163,103.00	0.00	3,686,658.00	3,686,658.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					4,500.00		4,500.00	
Accounts Receivable	9200-9299	2,418.00	0.00	0.00	5,345.00	79,521.00		324,403.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380				192,164.00	4,845,156.00		5,037,320.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,418.00	0.00	0.00	197,509.00	4,929,177.00	0.00	5,366,223.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(14,655.00)	0.00	0.00	0.00	26,136.00		315,816.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					0.00		7,465.00	
Deferred Inflows of Resources	9690				249,743.00	4,495,382.00		4,745,125.00	
SUBTOTAL		(14,655.00)	0.00	0.00	249,743.00	4,521,518.00	0.00	5,068,406.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		17,073.00	0.00	0.00	(52,234.00)	407,659.00	0.00	297,817.00	
E. NET INCREASE/DECREASE (B - C + D)		67,131.00	(12,061.00)	(103,234.00)	324,689.00	544,211.00	0.00	353,176.00	55,359.00
F. ENDING CASH (A + E)		2,404,254.43	2,392,193.43	2,288,959.43	2,613,648.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,157,859.43	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE								
A. BEGINNING CASH			2,613,648.43	2,684,048.43	2,519,500.43	2,635,447.43	2,581,366.43	2,477,615.43	2,423,926.43	2,359,960.43
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		99,409.00	99,409.00	296,702.00	178,937.00	178,937.00	296,702.00	178,937.00	178,937.00
Property Taxes	8020-8079			42.00					6,167.00	262,759.00
Miscellaneous Funds	8080-8099		(9,881.00)	(9,881.00)	(25,999.00)	(17,787.00)	(17,787.00)	(116,758.00)	(130,909.00)	(51,906.00)
Federal Revenue	8100-8299			683.00	2,387.00	1,551.00	3,411.00	2,383.00	3,345.00	1,430.00
Other State Revenue	8300-8599			13.00	8,728.00	31,067.00	19,687.00	11,313.00	1,861.00	72,407.00
Other Local Revenue	8600-8799		1,247.00	2,408.00	85,117.00	5,412.00	8,125.00	4,037.00	81,553.00	47,630.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			90,775.00	92,674.00	366,935.00	199,180.00	192,373.00	197,677.00	140,954.00	511,257.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		28,833.00	86,084.00	90,917.00	86,243.00	107,936.00	87,133.00	87,669.00	88,076.00
Classified Salaries	2000-2999		27,129.00	54,171.00	57,915.00	56,182.00	76,974.00	57,401.00	57,024.00	59,006.00
Employee Benefits	3000-3999		33,906.00	73,903.00	75,141.00	71,957.00	86,609.00	72,926.00	72,645.00	73,547.00
Books and Supplies	4000-4999		6,279.00	8,890.00	14,221.00	13,559.00	10,527.00	10,292.00	10,432.00	9,336.00
Services	5000-5999		38,110.00	33,435.00	30,318.00	36,250.00	19,247.00	20,302.00	21,510.00	35,104.00
Capital Outlay	6000-6999		2,373.00	1,426.00	278.00	1,278.00	412.00	1,317.00	784.00	1,937.00
Other Outgo	7000-7499		4,254.00	24,656.00	7,065.00		351.00	21,256.00		27,191.00
Interfund Transfers Out	7600-7629			2,192.00				5,180.00	1,355.00	3,227.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			140,884.00	284,757.00	275,855.00	265,469.00	302,056.00	275,807.00	251,419.00	297,424.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	4,500.00								
Accounts Receivable	9200-9299	379,176.00	138,999.00	53,376.00	26,754.00	34,092.00	12,080.00	16,191.00	11,267.00	4,529.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380	4,845,156.00								
Deferred Outflows of Resources	9490									
SUBTOTAL		5,228,832.00	138,999.00	53,376.00	26,754.00	34,092.00	12,080.00	16,191.00	11,267.00	4,529.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	189,239.00	18,490.00	25,841.00	1,887.00	21,884.00	6,148.00	(8,250.00)	(35,232.00)	(7,088.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00			
Deferred Inflows of Resources	9690	4,495,382.00								
SUBTOTAL		4,684,621.00	18,490.00	25,841.00	1,887.00	21,884.00	6,148.00	(8,250.00)	(35,232.00)	(7,088.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		544,211.00	120,509.00	27,535.00	24,867.00	12,208.00	5,932.00	24,441.00	46,499.00	11,617.00
E. NET INCREASE/DECREASE (B - C + D)			70,400.00	(164,548.00)	115,947.00	(54,081.00)	(103,751.00)	(53,689.00)	(63,966.00)	225,450.00
F. ENDING CASH (A + E)			2,684,048.43	2,519,500.43	2,635,447.43	2,581,366.43	2,477,615.43	2,423,926.43	2,359,960.43	2,585,410.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		2,585,410.43	2,686,874.43	2,748,600.43	2,602,081.43				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	296,702.00	178,937.00	178,937.00	351,474.00			2,514,020.00	2,514,020.00
Property Taxes	8020-8079	81,624.00	95,725.00		241,623.00			687,940.00	687,940.00
Miscellaneous Funds	8080-8099	(80,673.00)	(29,985.00)	(58,802.00)	(95,618.00)			(645,986.00)	(645,986.00)
Federal Revenue	8100-8299	193.00	1,085.00	3,547.00	15,068.00	3,834.00		38,917.00	38,917.00
Other State Revenue	8300-8599	27,851.00	36,814.00	23,890.00	112,141.00	20,525.00		366,297.00	366,297.00
Other Local Revenue	8600-8799	80,191.00	56,955.00	7,433.00	120,282.00	200,382.00		700,772.00	700,772.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		405,888.00	339,531.00	155,005.00	744,970.00	224,741.00	0.00	3,661,960.00	3,661,960.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	87,757.00	87,988.00	88,315.00	93,438.00			1,020,389.00	1,020,389.00
Classified Salaries	2000-2999	57,700.00	59,831.00	59,451.00	53,097.00	36,501.00		712,382.00	712,382.00
Employee Benefits	3000-3999	73,092.00	73,610.00	74,712.00	139,799.00	22,662.00		944,509.00	944,509.00
Books and Supplies	4000-4999	11,217.00	13,217.00	10,423.00	13,241.00	8,236.00		139,870.00	139,870.00
Services	5000-5999	42,541.00	29,217.00	37,233.00	37,154.00	88,300.00		468,721.00	468,721.00
Capital Outlay	6000-6999	695.00	1,543.00	3,709.00	1,933.00			17,685.00	17,685.00
Other Outgo	7000-7499	44,241.00	15,821.00	17,957.00	49,691.00			212,483.00	212,483.00
Interfund Transfers Out	7600-7629		8,658.00	9,391.00	36,731.00			66,734.00	66,734.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		317,243.00	289,885.00	301,191.00	425,084.00	155,699.00	0.00	3,582,773.00	3,582,773.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					4,500.00		4,500.00	
Accounts Receivable	9200-9299	39.00			276.00	81,573.00		379,176.00	
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				198,782.00	4,646,374.00		4,845,156.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		39.00	0.00	0.00	199,058.00	4,732,447.00	0.00	5,228,832.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(12,780.00)	(12,080.00)	333.00	139,401.00	50,685.00		189,239.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					0.00		0.00	
Deferred Inflows of Resources	9690				249,743.00	4,245,639.00		4,495,382.00	
SUBTOTAL		(12,780.00)	(12,080.00)	333.00	389,144.00	4,296,324.00	0.00	4,684,621.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		12,819.00	12,080.00	(333.00)	(190,086.00)	436,123.00	0.00	544,211.00	
E. NET INCREASE/DECREASE (B - C + D)		101,464.00	61,726.00	(146,519.00)	129,800.00	505,165.00	0.00	623,398.00	79,187.00
F. ENDING CASH (A + E)		2,686,874.43	2,748,600.43	2,602,081.43	2,731,881.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,237,046.43	

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) 34,068.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,720,511.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 1.25%

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) 66,493.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,600.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	5,475.78
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)	75,568.78
9. Carry-Forward Adjustment (Part IV, Line F)	973.79
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	76,542.57
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,927,777.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	610,485.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	202,624.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,827.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	383.00
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)	96,751.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	14,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	432,586.23
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	9,524.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	175,678.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	109,309.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,581,444.23
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	2.11%
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)	2.14%

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)	75,568.78
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(1,533.52)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.04%) times Part III, Line B19); zero if negative	973.79
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.04%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	973.79
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)	973.79

Approved indirect cost rate: 2.04%
Highest rate used in any program: 2.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	96,531.00	1,969.00	2.04%
01	3010	11,396.00	231.00	2.03%
01	4035	1,284.00	26.00	2.02%
01	6266	14,849.00	302.00	2.03%
01	6770	33,003.00	281.00	0.85%
01	7435	23,185.00	472.00	2.04%
01	7810	500.00	10.00	2.00%

2025-26 Second Interim
General Fund
Multiyear Projections
Unrestricted

132

Marcum-Illinois Union Elementary
Sutter County

51 71407 0000000
Form MYPI
G82YZNM9K6(2025-26)

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)
(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	2,501,200.00	2.19%	2,555,974.00	3.09%	2,635,021.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	40,947.00	5.34%	43,132.00	.60%	43,390.00
4. Other Local Revenues	8600-8799	715,474.00	(8.12%)	657,387.00	0.00%	657,387.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(252,951.00)	1.10%	(255,734.00)	1.12%	(258,600.00)
6. Total (Sum lines A1 thru A5c)		3,004,670.00	(.13%)	3,000,759.00	2.55%	3,077,198.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				987,961.00		1,003,449.00
b. Step & Column Adjustment				14,889.00		20,008.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				599.00		601.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	987,961.00	1.57%	1,003,449.00	2.05%	1,024,058.00
2. Classified Salaries						
a. Base Salaries				606,078.00		536,199.00
b. Step & Column Adjustment				23,502.00		1,029.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(93,381.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	606,078.00	(11.53%)	536,199.00	.19%	537,228.00
3. Employee Benefits	3000-3999	794,302.00	(3.20%)	768,894.00	1.35%	779,310.00
4. Books and Supplies	4000-4999	94,425.00	2.82%	97,088.00	2.72%	99,729.00
5. Services and Other Operating Expenditures	5000-5999	390,439.00	1.24%	395,280.00	4.05%	411,279.00
6. Capital Outlay	6000-6999	17,200.00	2.82%	17,685.00	2.72%	18,166.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,190.00	(3.85%)	36,720.00	4.00%	38,188.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,291.00)	(9.18%)	(2,989.00)	0.00%	(2,989.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	64,167.00	4.00%	66,734.00	4.00%	69,403.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,989,471.00	(2.36%)	2,919,060.00	1.89%	2,974,372.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		15,199.00		81,699.00		102,826.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,765,960.00		2,781,159.00		2,862,858.00
2. Ending Fund Balance (Sum lines C and D1)		2,781,159.00		2,862,858.00		2,965,684.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	305,330.00		155,330.00		155,330.00
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	737,332.00		716,555.00		727,429.00
2. Unassigned/Unappropriated	9790	1,738,497.00		1,990,973.00		2,082,925.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,781,159.00		2,862,858.00		2,965,684.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	737,332.00		716,555.00		727,429.00
c. Unassigned/Unappropriated	9790	1,738,497.00		1,990,973.00		2,082,925.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,475,829.00		2,707,528.00		2,810,354.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
1d. Increase for miscellaneous payments based on the updated salary schedule. 2d. The 26-27 budget eliminates one full-time classified position and removes extra bus driver staffing pay previously budgeted in 25-26.						

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)
(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	59,330.00	(34.41%)	38,917.00	0.00%	38,917.00
3. Other State Revenues	8300-8599	381,471.00	(15.28%)	323,165.00	0.00%	323,165.00
4. Other Local Revenues	8600-8799	43,595.00	(.48%)	43,385.00	.39%	43,554.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	252,951.00	1.10%	255,734.00	1.12%	258,600.00
6. Total (Sum lines A1 thru A5c)		737,347.00	(10.33%)	661,201.00	.46%	664,236.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,725.00		16,940.00
b. Step & Column Adjustment				1,215.00		127.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,725.00	7.73%	16,940.00	.75%	17,067.00
2. Classified Salaries						
a. Base Salaries				173,178.00		176,183.00
b. Step & Column Adjustment				3,005.00		47.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	173,178.00	1.74%	176,183.00	.03%	176,230.00
3. Employee Benefits	3000-3999	177,335.00	(.97%)	175,615.00	.85%	177,114.00
4. Books and Supplies	4000-4999	50,230.00	(14.83%)	42,782.00	2.72%	43,946.00
5. Services and Other Operating Expenditures	5000-5999	77,665.00	(5.44%)	73,441.00	(5.14%)	69,664.00
6. Capital Outlay	6000-6999	24,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	175,763.00	0.00%	175,763.00	0.00%	175,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,291.00	(9.18%)	2,989.00	0.00%	2,989.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		697,187.00	(4.80%)	663,713.00	(.14%)	662,773.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		40,160.00		(2,512.00)		1,463.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		336,540.00		376,700.00		374,188.00
2. Ending Fund Balance (Sum lines C and D1)		376,700.00		374,188.00		375,651.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	376,700.00		374,188.00		375,651.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		376,700.00		374,188.00		375,651.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)
(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	2,501,200.00	2.19%	2,555,974.00	3.09%	2,635,021.00
2. Federal Revenues	8100-8299	59,330.00	(34.41%)	38,917.00	0.00%	38,917.00
3. Other State Revenues	8300-8599	422,418.00	(13.29%)	366,297.00	.07%	366,555.00
4. Other Local Revenues	8600-8799	759,069.00	(7.68%)	700,772.00	.02%	700,941.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,742,017.00	(2.14%)	3,661,960.00	2.17%	3,741,434.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,003,686.00		1,020,389.00
b. Step & Column Adjustment				16,104.00		20,135.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				599.00		601.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,003,686.00	1.66%	1,020,389.00	2.03%	1,041,125.00
2. Classified Salaries						
a. Base Salaries				779,256.00		712,382.00
b. Step & Column Adjustment				26,507.00		1,076.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(93,381.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	779,256.00	(8.58%)	712,382.00	.15%	713,458.00
3. Employee Benefits	3000-3999	971,637.00	(2.79%)	944,509.00	1.26%	956,424.00
4. Books and Supplies	4000-4999	144,655.00	(3.31%)	139,870.00	2.72%	143,675.00
5. Services and Other Operating Expenditures	5000-5999	468,104.00	.13%	468,721.00	2.61%	480,943.00
6. Capital Outlay	6000-6999	41,200.00	(57.08%)	17,685.00	2.72%	18,166.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	213,953.00	(.69%)	212,483.00	.69%	213,951.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	64,167.00	4.00%	66,734.00	4.00%	69,403.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,686,658.00	(2.82%)	3,582,773.00	1.52%	3,637,145.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		55,359.00		79,187.00		104,289.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,102,500.00		3,157,859.00		3,237,046.00
2. Ending Fund Balance (Sum lines C and D1)		3,157,859.00		3,237,046.00		3,341,335.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	376,700.00		374,188.00		375,651.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	305,330.00		155,330.00		155,330.00
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	737,332.00		716,555.00		727,429.00
2. Unassigned/Unappropriated	9790	1,738,497.00		1,990,973.00		2,082,925.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,157,859.00		3,237,046.00		3,341,335.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	737,332.00		716,555.00		727,429.00
c. Unassigned/Unappropriated	9790	1,738,497.00		1,990,973.00		2,082,925.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,475,829.00		2,707,528.00		2,810,354.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		67.16%		75.57%		77.27%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		185.47		185.47		185.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,686,658.00		3,582,773.00		3,637,145.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		3,686,658.00		3,582,773.00		3,637,145.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		184,332.90		179,138.65		181,857.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		184,332.90		179,138.65		181,857.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,686,658.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	59,330.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	383.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	17,200.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	38,190.00
4. Other Transfers Out	All	9200	7200-7299	15,763.00
5. Interfund Transfers Out	All	9300	7600-7629	64,167.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	37,396.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				173,099.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	74,420.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,528,649.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				187.31
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,838.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			3,217,362.55	18,623.31
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			3,217,362.55	18,623.31
B. Required effort (Line A.2 times 90%)			2,895,626.30	16,760.98
C. Current year expenditures (Line I.E and Line II.B)			3,528,649.00	18,838.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages) *Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.	0.00%	0.00%
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-------	-------

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	186.60	185.47		
	Charter School	0.00	0.00		
	Total ADA	186.60	185.47	(.6%)	Met
1st Subsequent Year (2026-27)	District Regular	186.60	185.47		
	Charter School				
	Total ADA	186.60	185.47	(.6%)	Met
2nd Subsequent Year (2027-28)	District Regular	186.60	185.47		
	Charter School				
	Total ADA	186.60	185.47	(.6%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	193.00	194.00		
Charter School				
Total Enrollment	193.00	194.00	.5%	Met
1st Subsequent Year (2026-27)				
District Regular	193.00	194.00		
Charter School				
Total Enrollment	193.00	194.00	.5%	Met
2nd Subsequent Year (2027-28)				
District Regular	193.00	194.00		
Charter School				
Total Enrollment	193.00	194.00	.5%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have 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: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	183	192	
Charter School			
Total ADA/Enrollment	183	192	95.3%
Second Prior Year (2023-24)			
District Regular	174	182	
Charter School			
Total ADA/Enrollment	174	182	95.6%
First Prior Year (2024-25)			
District Regular	171	179	
Charter School	0		
Total ADA/Enrollment	171	179	95.5%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	185	194		
Charter School	0			
Total ADA/Enrollment	185	194	95.4%	Met
1st Subsequent Year (2026-27)				
District Regular		194		
Charter School				
Total ADA/Enrollment	0	194	0.0%	Met
2nd Subsequent Year (2027-28)				
District Regular		194		
Charter School				
Total ADA/Enrollment	0	194	0.0%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

4A. Calculating the District'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 Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	3,161,233.00		
1st Subsequent Year (2026-27)	3,231,917.00	3,201,960.00	(.9%)	Met
2nd Subsequent Year (2027-28)	3,321,384.00	3,281,007.00	(1.2%)	Met

4B. Comparison of District 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)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	1,899,255.84	
Second Prior Year (2023-24)	1,951,108.88	2,498,672.32	78.1%
First Prior Year (2024-25)	2,115,507.98	2,705,531.12	78.2%
	Historical Average Ratio:		78.4%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	5%	5%	5%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	73.4% to 83.4%	73.4% to 83.4%	73.4% to 83.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	2,388,341.00		
1st Subsequent Year (2026-27)	2,308,542.00	2,852,326.00	80.9%	Met
2nd Subsequent Year (2027-28)	2,340,596.00	2,904,969.00	80.6%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the 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 district's explanation percentage range.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	60,043.00	59,330.00	-1.2%	No
1st Subsequent Year (2026-27)	59,209.00	38,917.00	-34.3%	Yes
2nd Subsequent Year (2027-28)	59,209.00	38,917.00	-34.3%	Yes

Explanation:
(required if Yes)

In 2025-26, the district budgeted the balance of the Rural School Achievement Grant, Title I and Title II funds not spent in 2024-25. In 2026-27 and 2027-28, the district is removing the Title I and Title II prior year funds budgeted for 2025-26.

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

Current Year (2025-26)	431,273.00	422,418.00	-2.1%	No
1st Subsequent Year (2026-27)	372,722.00	366,297.00	-1.7%	No
2nd Subsequent Year (2027-28)	372,982.00	366,555.00	-1.7%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	865,948.00	759,069.00	-12.3%	Yes
1st Subsequent Year (2026-27)	860,080.00	700,772.00	-18.5%	Yes
2nd Subsequent Year (2027-28)	860,249.00	700,941.00	-18.5%	Yes

Explanation:
(required if Yes)

Reducing charter school oversight fees based on auditor guidance to align fees with the actual costs of monitoring.

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

Current Year (2025-26)	144,728.00	144,655.00	-.1%	No
1st Subsequent Year (2026-27)	143,866.00	139,870.00	-2.8%	No
2nd Subsequent Year (2027-28)	147,779.00	143,675.00	-2.8%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	452,876.00	468,104.00	3.4%	No
1st Subsequent Year (2026-27)	459,375.00	468,721.00	2.0%	No
2nd Subsequent Year (2027-28)	471,342.00	480,943.00	2.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	1,357,264.00	1,240,817.00	-8.6%	Not Met
1st Subsequent Year (2026-27)	1,292,011.00	1,105,986.00	-14.4%	Not Met
2nd Subsequent Year (2027-28)	1,292,440.00	1,106,413.00	-14.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	597,604.00	612,759.00	2.5%	Met
1st Subsequent Year (2026-27)	603,241.00	608,591.00	.9%	Met
2nd Subsequent Year (2027-28)	619,121.00	624,618.00	.9%	Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>In 2025-26, the district budgeted the balance of the Rural School Achievement Grant, Title I and Title II funds not spent in 2024-25. In 2026-27 and 2027-28, the district is removing the Title I and Title II prior year funds budgeted for 2025-26.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Reducing charter school oversight fees based on auditor guidance to align fees with the actual costs of monitoring.</p>

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	

7. 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 district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

DATA ENTRY: Enter the Required Minimum Contribution if 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.

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	106,237.95	16,000.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		16,000.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	67.2%	75.6%	77.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	22.4%	25.2%	25.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	15,199.00	2,989,471.00	N/A
1st Subsequent Year (2026-27)	81,699.00	2,919,060.00	N/A	Met
2nd Subsequent Year (2027-28)	102,826.00	2,974,372.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	3,157,859.00	Met
1st Subsequent Year (2026-27)	3,237,046.00	Met
2nd Subsequent Year (2027-28)	3,341,335.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	2,613,648.43	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level		District ADA
5% or \$88,000 (greater of)	0	to 300
4% or \$88,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 250,000
1%	250,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	185	185	185
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

No

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,686,658.00	3,582,773.00	3,637,145.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	3,686,658.00	3,582,773.00	3,637,145.00

4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	184,332.90	179,138.65	181,857.25
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	184,332.90	179,138.65	181,857.25

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	737,332.00	716,555.00	727,429.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,738,497.00	1,990,973.00	2,082,925.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	2,475,829.00	2,707,528.00	2,810,354.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	67.16%	75.57%	77.27%
District's Reserve Standard (Section 10B, Line 7):	184,332.90	179,138.65	181,857.25
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: 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 General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(257,004.00)	(252,951.00)	-1.6%	(4,053.00)	Met
1st Subsequent Year (2026-27)	(257,004.00)	(255,734.00)	-.5%	(1,270.00)	Met
2nd Subsequent Year (2027-28)	(257,004.00)	(258,600.00)	.6%	1,596.00	Met
1b. Transfers In, General 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, General Fund *					
Current Year (2025-26)	50,735.00	64,167.00	26.5%	13,432.00	Met
1st Subsequent Year (2026-27)	50,735.00	66,734.00	31.5%	15,999.00	Met
2nd Subsequent Year (2027-28)	50,735.00	69,403.00	36.8%	18,668.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. 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 general fund operational budget.

Project Information:
(required if YES)

Second Interim
General Fund
School District Criteria and Standards Review

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)			
Leases	36,736	38,189	36,720	38,188
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		14,465		

Other Long-term Commitments (continued):

Total Annual Payments:	36,736	52,654	36,720	38,188
Has total annual payment increased over prior year (2024-25)?		Yes	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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 district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

n/a

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

2 OPEB Liabilities	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00

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

Actuarial	Actuarial

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

3 OPEB Contributions	First Interim	
	(Form 01CSI, Item S7A)	Second Interim
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)		

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)	0.00	0.00
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

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)		

d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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 district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2 Self-Insurance Liabilities	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions	First Interim	
	(Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	10.00	10.00	10.00	10.00

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Feb 09, 2026

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

No

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jan 01, 2026

End Date: Jun 30, 2026

5. 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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

14,387	26,507	27,583
3.0%		

Multiyear Agreement

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

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	104,747	104,747	104,747
3. Percent of H&W cost paid by employer	93.4%	93.4%	93.4%
4. Percent projected change in H&W cost over prior year	13.0%	0.0%	0.0%

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	
	32,726	16,441	7,990
	5.2%	2.5%	1.2%

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)
	No	Yes	No
	No	No	No

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.):

The district has four teachers who are on the last step and column in 2026-27 therefore not moving to a higher step in the salary schedule in 2027-28.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of 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	17.00	17.75	16.75	16.75

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Feb 09, 2026

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

--

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jan 01, 2026

End Date: Jun 30, 2026

5. 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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

7,985	23,571	24,614
-------	--------	--------

% change in salary schedule from prior year

1.3%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

--

Negotiations Not Settled

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

--

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

7. 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

- 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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
2. Total cost of H&W benefits	169,426	158,366	158,366
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	13.0%		

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?

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	7,985	23,571	24,614
3. Percent change in step & column over prior year	1.3%	3.7%	4.2%

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are savings from attrition included in the interim and MYPs?	No	Yes	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	Yes	No

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.):

Net decrease for the 26-27 fiscal year due to the elimination of one full-time equivalent position.

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	2.00	2.00	2.00	2.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

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)?

Yes	Yes	Yes

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

--	--	--

Marcum-Illinois Union Elementary
 Sutter County

Second Interim
 General Fund
 School District Criteria and Standards Review

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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

Management/Supervisor/Confidential

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 and column over prior year

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	64,167.00		
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	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					64,167.00	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								
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		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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				
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								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	64,167.00	64,167.00		

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									21.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	172.00	28.00		200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	172.00	28.00	0.00	200.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	172.00	28.00	0.00	200.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	172.00	28.00		200.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	172.00	28.00	0.00	200.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	172.00	28.00	0.00	200.00

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								200.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								160,200.00
	TOTAL COSTS								160,200.00

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-I)

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2024-25 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

**Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

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

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

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

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00 (d)	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).

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

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.		
	a. Total special education expenditures	200.00	
	b. Less: Expenditures paid from federal sources	0.00	
	c. Expenditures paid from state and local sources	200.00	4,799.93
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00
	Comparison year's expenditures, adjusted for MOE calculation		<u>4,799.93</u>
	Less: Exempt reduction(s) from SECTION 1		0.00
	Less: 50% reduction from SECTION 2		0.00
	Net expenditures paid from state and local sources	<u>200.00</u>	<u>4,799.93</u>
	d. Special education unduplicated pupil count	21.00	21.00
	e. Per capita state and local expenditures (Test2c/Test2d)	<u>9.52</u>	<u>228.57</u>
	If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.		<u>(219.04)</u>

B. LOCAL EXPENDITURES ONLY METHOD

		Projected Exps. FY 2025-26	Comparison Year 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	160,200.00	124,200.92	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		<u>124,200.92</u>	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	<u>160,200.00</u>	<u>124,200.92</u>	<u>35,999.08</u>

If the difference in Column C for the Section 3.Test 3 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: (??) Please select the SELPA for which the MOE report is being done before proceeding: Open Form SEAS from the Forms/Supplementals menu, and enter the 2 character code of the applicable SELPA from the displayed list.

	Projected Exps.	Comparison Year	Difference
	FY 2025-26	2024-25	
Test 4 Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	160,200.00	124,200.92	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		124,200.92	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	160,200.00	124,200.92	
b. Special education unduplicated pupil count	21.00	21.00	
c. Per capita local expenditures (Test4a/Test4b)	7,628.57	5,914.33	1,714.24

If the difference in Column C for the Section 3.Test 4 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Maggie Irby

Contact Name

Superintendent/Principal

Title

(530) 656-2407

Telephone Number

Maggiei@sutter.k12.ca.us

E-mail Address

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA: (??)

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

Second Interim
Special Education Maintenance of Effort
2025-26 Projected Expenditures vs. Actual Comparison Year
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA: (??)

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

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

SACS Web System - SACS V14
2/27/2026 2:04:56 PM

51-71407-0000000

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

Marcum-Illinois Union Elementary

Sutter County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	6546	\$0.00	\$14,174.00	(\$14,174.00)

Explanation: Mental Health State revenue received is transferred to the County and is being used for the district mental health excess cost within the SELPA.

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

SACS Web System - SACS V14

2/27/2026 2:05:34 PM

51-71407-0000000

Second Interim
Board Approved Operating Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Marcum-Illinois Union Elementary

Sutter County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - 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
12-6105-0-0000-0000-9740	6105	9740	\$332.00

Explanation: A correction has been made to reflect a zero balance in object 9740 at Second 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. **Passed**

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

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

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

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

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

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

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

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	6546	\$0.00	\$14,473.00	(\$14,473.00)

Explanation: Mental Health State revenue received is transferred to the County and is being used for the district mental health excess cost within the SELPA.

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

SACS Web System - SACS V14
2/27/2026 2:06:10 PM

51-71407-0000000

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

Marcum-Illinois Union Elementary

Sutter County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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**

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

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

INTRAFD-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.

Passed

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

Passed

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

Passed

SACS Web System - SACS V14
2/27/2026 2:04:03 PM

51-71407-0000000

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

Marcum-Illinois Union Elementary

Sutter County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
01	6546	\$0.00	\$15,763.00	(\$15,763.00)

Explanation: Mental Health State revenue received is transferred to the County and is being used for the district mental health excess cost within the SELPA.

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget 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.) **Passed**

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

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