

**AGENDA for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

March 10, 2026

5:00pm CLOSED Session

6:00pm Regular Session

Meeting Location:

Loyalton: Loyalton Elementary School, 111 Beckwith Street, Loyalton CA 96118

Zoom for the public:

Link: <https://us02web.zoom.us/j/86114714381>

Phone dial-in: 669-900-9128 (Press *6 to unmute)

Webinar ID: 861 1471 4381

Board Members:

Area 1: Patty Hall – phall@spjUSD.org

Area 2: Rhynie Hollitz (*President*) – rhollitz@spjUSD.org

Area 3: John Martinetti (*Clerk*) – jmartinetti@spjUSD.org

Area 4: Kelly Champion (*Vice President*) – kchampion@spjUSD.org

Area 5: Richard Jaquez – rjaquez@spjUSD.org

Student Board Member (Downieville): Logan Kinneer

Student Board Member (Loyalton): Vacant

Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent(s) or designee in writing.

Any student or parent/guardian who wishes to have directory information or personal information, as defined in Education Code 49061 and/or 49073.2, be excluded from the minutes should contact the Superintendent(s) or designee in writing.

Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 13, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyschools.org> (Government Code 54957.5).

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session item(s).

E. CLOSED SESSION

The Board will move into Closed Session to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:	Sean Snider, Superintendent
Employee Organizations:	Sierra-Plumas Teachers' Association
Unrepresented Employees:	Administrative Employees
	Classified Employees
	Confidential Employees
	Superintendent

2. Government Code 54957
PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: District Superintendent

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent Reports

COUNTY—SCOE

- a. Update since Assuming Office
- b. California County Superintendents Advocacy Meeting in April

DISTRICT—SPJUSD

- c. Facilities update
- d. 2026-2027 LCAP Community Meetings

2. Business Report

- a. Letters from the California Department of Education concurring with the positive certification for the 2025-2026 First Interim Reports for SCOE and SPJUSD**
- b. Monthly Chronic Absenteeism Rates**
- c. Sixth Month SPJUSD Enrollments for the 2025-2026 School Year**
- d. Most recent Inter-District Attendance Agreements approved**

3. Spotlight on Schools/Programs: Loyalton Middle School

4. SPTA Report

5. Committee/Board Member Reports

6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter.

K. CONSENT CALENDAR

1. Approval of minutes for the joint Regular Meeting held February 10, 2026**
2. Approval of Board Report-Checks Dated 02/01/2026 through 02/28/2026
 - a. SCOE**
 - b. SPJUSD**
3. Authorization for the Superintendent to enter into the 2026-2027 Interlocal Contract with Washoe County School District, Contract 2026-012D**
4. Approval of bid award for the Apple MacBook 2019 to James Berardi**
5. Approval of the following SPJUSD personnel items:
 - a. Approval to extend the service of Tristan Williams in the English assignment at Loyalton Middle School beyond the 30-day substitute teaching limitation, authorizing service up to 60 cumulative days in accordance with AB 1224. The District has conducted and documented diligent recruitment efforts to employ a fully credentialed teacher for this assignment and has been unable to secure an appropriately credentialed candidate.

- b. Approval of assignment of Faith Edwards, Downieville School, to teach Core Subjects out of Credential Authorization for the remainder of the 2025-2026 school year:
 - 1. Work Experience – 3 sections
 - 2. ISP Physical Education – 1 section

This assignment is authorized pursuant to Education Code §44865 (Necessary Small School Assignment Option) and in accordance with Board Policy 4113.
- c. Increase FTE for Part-Time Teacher to Full-Time Teacher, Loyalton Middle School, .50 FTE to 1.0 FTE

L. ACTION ITEMS

1. New Business

COUNTY & DISTRICT—SCOE & SPJUSD

- a. Adoption of the 2025-2026 Second Interim Actuals and Criteria and Standards Reports as of January 31, 2026
 - 1. SCOE**
 - 2. SPJUSD**
- b. Approval of the 2026-2027 Transportation Plans
 - 1. SCOE**
 - 2. SPJUSD**
- c. Adoption of Resolutions 26-007C and 26-010D, Tri-County Schools Insurance Group (TCSIG) Workers' Compensation Program Participation
 - 1. SCOE**
 - 2. SPJUSD**
- d. Adoption of Resolutions 26-008C and 26-011D, Authorizing Application to the Director of Industrial Relations, State of California, for a Certificate of Consent to Self-Insure Workers' Compensation Liabilities
 - 1. SCOE**
 - 2. SPJUSD**
- e. Adoption of Resolutions 26-009C and 26-012D, Changing Bank Account Authorized Signatories
 - 1. SCOE**
 - 2. SPJUSD**

DISTRICT—SPJUSD

- f. Adoption of Resolution 26-013D, Cal OES Designation of Applicant's Agent Resolution for Non-State Agencies**
- g. Award of contract to the lowest responsive responsible bidder for the Downieville School Gym Roof replacement re-bid**
- h. Award of contract to the lowest responsive responsible bidder for the E-Rate project**
- i. Approval of Architect's proposal for design work for Loyalton High School Window replacement project**
- j. Approval of the 2026-2027 School Calendar
 - 1. Downieville**
 - 2. Loyalton**

BOARD POLICIES AND BYLAWS

Board Bylaw 9310: "The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary."

Batch from February 10th (Special Packet)– Second Reading

- k. 0450—Comprehensive Safety Plan^^
- l. 1340—Access to District Records^^
- m. 1445—Response to Immigration Enforcement^^
- n. 5125—Student Records^^
- o. 5125.1—Release of Directory Information^^

New for March 10th – First Reading

- p. 3470—Debt Issuance and Management**
- q. 5020—Parent Rights and Responsibilities**
- r. 5117—Interdistrict Attendance**
- s. 5138—Conflict Resolution/Peer Mediation**
- t. 6020—Parent Involvement**
- u. 6143—Courses of Study**
- v. 6146.2—Certificate of Proficiency/High School Equivalency, *DELETE*

M. ADVANCED PLANNING

1. The next Regular Joint Board Meeting will be held on ***April 28 (last Tuesday)***, 2026, Downieville School, 130 School Street, Downieville CA 95936 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
2. Suggested Agenda Items

N. ADJOURN



Sean Snider
Superintendent

** enclosed

* handout

^^ prior meeting handout

Sean Snider, Superintendent – ssnider@spjUSD.org
Randy Jones, Director of Business Services/CBO – rjones@spjUSD.org
Kristie Jacobsen, Executive Assistant to the Superintendent – kjacobsen@spjUSD.org
Office: 530-993-1660 x0

Email schoolinfo@spjUSD.org to be added to the agenda email list.



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

February 23, 2026

James Berardi, Superintendent
Sierra County Office of Education
Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Berardi:

Subject: 2025–26 First Interim Reports

Pursuant to California *Education Code* sections 1240(l) , the California Department of Education (CDE) has reviewed your county office of education's First Interim Report and the accompanying positive certification of financial solvency to determine whether it complies with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allows your office to meet their financial obligations during the fiscal year, and is consistent with a financial plan that will enable your offices to satisfy its multiyear financial commitments. The CDE concurs with your assessment that, based on current projections, your county office will be able to meet its financial obligations for the current and subsequent two fiscal years and that a positive certification is appropriate.

The CDE appreciates the submission of your First Interim Report and awaits your Second Interim Reports, which must be submitted to our office no later than March 17, 2026. If you have any questions or concerns, please contact Rigoberto Sanchez at 916-982-2185 or by email at rsanchez@cde.ca.gov

Sincerely,

Blanche Katayama

Blanche Katayama, Administrator
Fiscal Oversight and Support Office

BK:rs
2026-0203a-46

cc: Randy Jones, Director of Business Services, Chief Business Officer, Business Services



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PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

February 23, 2026

Sean Snider, Superintendent
Sierra-Plumas Joint Unified School District
Unified School District
P.O. Box 955
Loyalton, CA 96118

Dear Superintendent Snider:

Subject: 2025–26 First Interim Report

Pursuant to California *Education Code* sections 42131(g), the California Department of Education (CDE) has reviewed your school district's First Interim Report and the accompanying positive certification of financial solvency to determine whether it complies with the Criteria and Standards for fiscal stability adopted by the State Board of Education, allow your office to meet its financial obligations during the fiscal year, and are consistent with a financial plan that will enable your office to satisfy their multiyear financial commitments. The CDE concurs with your assessment that, based on current projections, your school district will be able to meet its financial obligations for the current and subsequent two fiscal years and that a positive certification is appropriate.

The CDE appreciates the submission of your First Interim Reports and awaits your Second Interim Reports, which must be submitted to our office no later than March 17, 2026. If you have any questions or concerns, please contact Rigoberto Sanchez at 916-982-2185 or by email at rsanchez@cde.ca.gov.

Sincerely,

Blanche Katayama

Blanche Katayama, Administrator
Fiscal Oversight and Support Office

BK:rs
2026-0203a-46

cc: Randy Jones, Director of Business Services, Chief Business Officer, Business Services

Chronic Absenteeism Rates as of March 6, 2026

Chronic absenteeism refers to the number (or percentage) of students in grades **TK through 8th grade** who have missed 10% or more of school days for **any reason**. At this point in the year, students who have missed **12 or more days** are considered chronically absent. By the end of the school year, this number increases to **18 days**.

2025-2026 School Year as of March 6 (119 Days This Year)

SITE/MONTH	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
Downieville Elementary	28% (7)	20% (5)	11% (3)	15% (4)	19.2% (5/26)	30.7% (8/26)	34.6% (9/26)			
Downieville Jr./Sr. High	0%	25% (2)	14% (1)	14% (1)	14% (1/7)	14% (1/7)	14% (1/7)			
Loyalton Elementary	20%	7.7%	7.7% (13)	11% (18)	7.7% (13/168)	8.9% (15/168)	10% (17/169)			
Loyalton Middle	17.8%	31.8%	19% (15)	20% (16)	13.9% (11/79)	17.7% (14/79)	15.2% (12/79)			
DISTRICT (% of All Students)	19.49%	15.04% (40/280)	11.4% (32/280)	13.9% (39/280)	10.7% (30/280)	13.57% (38/280)	13.8% (39/281)			

2024-2025 School Year as of March 7 (83 Days Last Year)

SITE/MONTH	SEPT	OCT	NOV	DEC	JAN	FEB	MARCH	APRIL	MAY	JUNE
Downieville Elementary		26%(7)	11.5% (3)	7% (2)	7.7% (2)	15.4% (4/26)	23% (6/26)			
Downieville Jr./Sr. High		10% (1)	10%(1)	10%(1)	10% (1)	20% (2/10)	20% (2/10)			
Loyalton Elementary (TK-6)		13.5%	24% (49)	23% (46)	19.5% (39)	13% (26/200)	11.5% 23/200)			
Loyalton High (7th&8th)		8.5%	10.6% (5)	15% (7)	12.7% (6/47)	10.6% (5/47)	10.6% 5/47)			
DISTRICT (% of All Students)		16.85% 38/271	20.5% 58/282	19.8% (56/282)	17% (48/283)	13.07% (37/283)	12.7% (36/283)			

ENROLLMENT BY SCHOOL MONTH - 2025-2026

****As of 02/23/2026**

	Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Middle	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2024-2025	24	200	9	45	10	113	7	included in site #	408
1st Day 2025-2026	26	165	8	80	14	105	3	included in site #	401

	Month	TK/K-6	TK/K-5	7-8	6-8	9-12	9-12	9-12		
August	1	26	168	8	79	14	107	3	included in site #	405
08/20/25-09/12/25										
September	2	26	168	8	80	14	105	3	included in site #	404
09/15/25-10/10/25										
October	3	26	168	8	77	14	106	3	included in site #	402
10/13/25-11/07/25										
November	4	26	168	8	77	14	105	3	included in site #	401
11/10/25-12/05/25										
December	5	26	170	8	77	14	105	3	included in site #	403
12/08/25-01/16/26										
January	6	26	170	8	77	14	105	5	included in site #	405
01/19/26-02/13/26										
February	7								included in site #	0
02/16/26-03/13/26										
March	8								included in site #	0
03/16/26-04/10/26										
April	9								included in site #	0
04/13/26-05/08/26										
May	10								included in site #	0
05/11/26-06/05/26										
June	11								included in site #	0
06/08/26-06/12/26										

2024-2025	SPJUSD	SCOE	Washoe
P1 ADA	382.08	1.00	16.52
P2 ADA	378.46	1.01	16.34
Annual	377.39	1.01	16.16

2023-2024	SPJUSD	SCOE	Washoe
P1 ADA	358.58	0.74	13.34
P2 ADA	357.90	0.74	13.37
Annual	358.02	0.74	13.33

Long-Term ISP	
DES	0
LES	2
LMS	3
DHS	0
LHS	6

Inter-District Attendance Agreements

2025-2026

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?	In/Out?
New	2025-26	7	SPJUSD	TRESD	Closer drive to Nevada City than Downieville	n/a	Out
Renewal	2025-26	11	Fort Sage USD	SPJUSD	Parent/Guardian works in Loyalton	Yes	In
New	2025-26	K	Fort Sage USD	SPJUSD	Parent/Guardian works in Loyalton	Yes	In
New	2025-26	TK	Fort Sage USD	SPJUSD	Parent/Guardian works in Loyalton	Yes	In

Report Date:
3/10/2026

**MINUTES for the Joint Meeting of the
Sierra County Board of Education
and the
Sierra-Plumas Joint Unified School District Governing Board**

February 10, 2026

5:00pm CLOSED Session

6:00pm Regular Session

Downieville: Downieville School, 130 School St, Downieville CA 95936

Zoom videoconferencing was also available for the public.

A. CALL TO ORDER

President RHYNIE HOLLITZ called the meeting to order at 5:03pm.

B. ROLL CALL

PRESENT: *Area 1: Patty Hall
Area 2: Rhynie Hollitz (President)
Area 3: John Martinetti (Clerk)
Area 4: Kelly Champion (Vice President)
Area 5: Richard Jaquez
Student Board Member (Downieville): Logan Kinner*

ABSENT: *None*

VACANT: *Student Board Member (Loyalton)*

C. APPROVAL OF AGENDA

HALL/CHAMPION

5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

The Board moved into Closed Session at 5:06pm to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board: James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees: District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

2. Government Code 54957

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: District Superintendent

2025-2026 Mid-Year Check-In

F. RETURN TO OPEN SESSION at 6:03pm and ADJOURN FOR BREAK

G. 6:10PM – RECONVENE

H. FLAG SALUTE

I. REPORT OUT FROM CLOSED SESSION

MARTINETTI: Item 1, direction was given to Superintendent. Item 2, for discussion only.

J. CERTIFICATE OF APPOINTMENT AND OATH OF OFFICE FOR SIERRA COUNTY SUPERINTENDENT OF SCHOOLS EFFECTIVE MARCH 01, 2026

Sean Snider recited the Oath of Office administered by Lee Adams, Chair of the Sierra County Board of Supervisors.

K. INFORMATION/DISCUSSION ITEMS

1. Correspondence

- a. Letter and Certificate of Recognition for School Board Members from First District Assemblywoman Heather Hadwick

2. Superintendent Reports

COUNTY—SCOE

- a. California County Superintendents General Membership Meeting

SNIDER: Attended with BERARDI two weeks ago with my upcoming start as County Superintendent March 1st. Met fellow County Superintendents and gathered some good information. Attended the New County Superintendents Academy that was held the first morning.

DISTRICT—SPJUSD

- b. Update on District Superintendent goals for 2025-2026

Overview of goals and presentation of District Benchmark Assessment Data

- c. Career Technical Education (CTE) report for 2024-2025

Presented by Director of Student Services, Megan Meschery

- d. Downieville WASC Mid-Cycle Review

Presented by Downieville WASC Lead, Robin Bolle

- e. Facilities update

SNIDER: Facilities Committee met last week. An architect looked at plans with the committee for the LHS Window Project and is working to prepare a proposal for the board to review in the near future. Sierra Pass move delayed to this summer. Plans are done, but waiting for DSA approval. Appointment set for February 19th. A bid walk is being scheduled for painting the Loyalton portables. Turning Room 10 over to LMS. They will also get Room 9 next school year once Sierra Pass move is completed. Looking at long-term ideas for courtyard at LMS. Lockers at LMS are still a work in progress, but we think we have finally agreed on the location and plan to put down gravel pad and container for lockers soon.

- f. Math Curriculum update

SNIDER: Narrowed down to two options to pilot the rest of the school year starting after the February break. Intend to bring a recommendation to the board in May.

3. Business Report

- a. Letter from the California Department of Education, 2024-2025 Unaudited Actuals Financial Data Review for SPJUSD

- b. Monthly Chronic Absenteeism Rates
 - c. Fifth Month SPJUSD Enrollments for the 2025-2026 School Year
 - d. Most recent Inter-District Attendance Agreements approved
4. Spotlight on Schools/Programs: Special Education
Presented by SELPA Director and School Psychologist, Heidi Bethke.
Highlights: Overview of the most common services available as outlined in the Annual SELPA Local Plan. Not all services are needed by the Special Education students in Sierra County, but with this plan in place these services are implemented as needed. Degrees of support vary from Mild to Intensive. Our team of teachers, aides and service providers are phenomenal in providing the education and services needed at each level of support that our students require. Special Education services are legally required and are designed to help students access education on all levels.
5. SPTA Report
PRESIDENT—PRAKASH: Negotiations with the District are ongoing and moving in a positive direction. We want to emphasize the importance of continued discussions around campus safety, specifically at the Loyalton site with the new Middle School and District Office configurations.
6. Committee/Board Member Reports
CHAMPION: Budget Committee meeting held today where we started looking at specific grants and programs and how they benefit our students.
LOGAN KINEER: The Downieville Senior Class would like to take a trip to Hawaii. The information is in the board packet. Upcoming Ping Pong tournament and Valentine's Day Flower sale on Friday.

The Board voted on Action Item "d." below for the Out of State Travel to Hawaii for the Downieville Senior Class.

7. Public Comment
Pat Doyle—Parent/Teacher: Want to share an interesting story about my son, a graduate of Loyalton High School. He went to Cal Poly with scholarships from SPJUSD, met a friend from Nepal, and is now in Nepal just a hundred miles from Mount Everest as part of this friend's wedding party. All because he went to Loyalton High School.

L. CONSENT CALENDAR

- 1. Approval of minutes for the joint Regular Meeting held January 13, 2026
- 2. Approval of minutes for the SPJUSD Special Meeting held February 04, 2026
- 3. Approval of Board Report-Checks Dated 01/01/2026 through 01/31/2026
 - a. SCOE
 - b. SPJUSD
- 4. Approval to surplus Apple MacBook (James Berardi), purchased September 2019, inventory tag 50329, serial number C02Z86K2LVDQ
- 5. Approval of the following SPJUSD personnel items:
 - a. Resignation of Taya Hernandez, Instructional Aide, Loyalton Middle School, .58 FTE (3.5 hours/day), effective January 12, 2026
 - b. Authorization to Fill Instructional Aide, Loyalton Middle School, .58 FTE (3.5 hours/day)

- c. Assignment of Tonya Wood, Instructional Aide, Loyalton Middle School, .58 FTE (3.5 hours/day), effective January 26, 2026
- d. Assignment of Faith Edwards, Teaching Principal, Downieville Schools, 1.0 FTE, effective March 01, 2026
- e. Assignment of Ozzie Perez, 2025-2026 Track Coach, Loyalton High School
- f. Assignment of Katrina Bosworth, 2025-2026 Advisor Friday Night Live Kids, Downieville Grades K-6, effective February 23, 2026

HALL/MARTINETTI

5/0

LOGAN KINNEER left meeting at 7:12pm

M. ACTION ITEMS

COUNTY & DISTRICT—SCOE & SPJUSD

- a. Mid-Year Monitoring Report for the 2025-2026 LCAP

CHAMPION/HALL

5/0

DISTRICT—SPJUSD

- b. Approval of the 2025-2026 School Plan for Student Achievement for Downieville Schools

CHAMPION/HALL

5/0

- c. Comprehensive School Safety Plan (CSSP) updates

HALL/MARTINETTI

5/0

- d. Approval of Out of State Travel to Hawaii for the Downieville Senior Class

HALL/MARTINETTI

5/0

BOARD POLICIES AND BYLAWS

Board Bylaw 9310: “The Superintendent or designee shall develop and present a first reading at a public Board meeting and action may be taken on the proposed policy. The Board may require additional readings if necessary.”

Batch from January 13th – Second Reading

MARTINETTI/HALL

5/0

- e. 1114—District-Sponsored Social Media
- f. 2120—Superintendent Recruitment and Selection
- g. 7131—Relations with Local Agencies

New for February 10th – First Reading

MARTINETTI/HALL

4/1 (CHAMPION)

*****SPECIAL PACKET** — must be updated by March 1st***

- h. 0450—Comprehensive Safety Plan
- i. 1340—Access to District Records
- j. 1445—Response to Immigration Enforcement

- k. 5125—Student Records
- l. 5125.1—Release of Directory Information
- m. 5145.13—Response to Immigration Enforcement, *DELETE*

N. ADVANCED PLANNING

- 1. The next Regular Joint Board Meeting will be held on March 10, 2026, at ~~Sierra County Office of Education, Room 10, 109~~Loyalton Elementary School, 111 Beckwith Rd, Loyalton CA 96118 at 6:00pm. If needed, Closed Session may be held before the Regular session beginning at 5:00pm. Zoom videoconferencing will be available for the public.
- 2. Suggested Agenda Items
 - Hold Special Meeting at 4:00pm on March 10th for a presentation on grants for mental health services/supports*

O. ADJOURN at 7:28pm
HALL/CHAMPION
5/0

The Board went back into Closed Session at 7:36pm and adjourned at 7:55pm.

Sean Snider, Superintendent

John Martinetti, Clerk

**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

DATE: February 10, 2026

CLOSED SESSION BEGAN AT: 5:06 P.M.

BOARD MEMBERS PRESENT:

☒ Patty Hall ☒ Rhynie Hollitz ☒ John Martinetti ☒ Kelly Champion ☒ Richard Jaquez

OTHERS PRESENT:

- ☐ James Berardi, County Superintendent
☒ Sean Snider, District Superintendent
☒ Randy Jones, Director of Business Service/CBO
☐ _____
☐ _____

I. SESSION TOPIC(S):

Item #1—Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator(s) for the Board:

James Berardi, County Superintendent
Sean Snider, District Superintendent

Employee Organizations:

Unrepresented Employees:

District Superintendent
Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

RESULT:

- ☒ **DIRECTION WAS GIVEN TO SUPERINTENDENT**
☐ **THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.**
☐ **A ROLL CALL VOTE WAS TAKEN:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
☐ **A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

Item #2—Government Code 54957

PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: District Superintendent

2025-2026 Mid-Year Check-In

RESULT:

- ☐ **DIRECTION WAS GIVEN TO SUPERINTENDENT**
☒ **THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.**
☐ **A ROLL CALL VOTE WAS TAKEN:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____
☐ **A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:**
HALL _____ HOLLITZ _____ MARTINETTI _____ CHAMPION _____ JAQUEZ _____

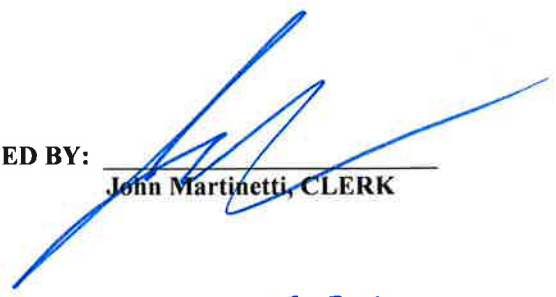
**SIERRA COUNTY BOARD OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
Closed Session Reporting Form**

II. ENDED CLOSED SESSION AT 6:03 P.M. AND RETURNED TO OPEN SESSION

PRESIDED BY:


Rhyniz Hollitz, PRESIDENT

RECORDED BY:


John Martinetti, CLERK

return to Closed Session @ 7:36 pm

Ended Closed Session @ 7:55 pm


Rhyniz Hollitz


John E Martinetti

Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017820	02/04/2026	CLASS LEASING	01-6200	WELLNESS CENTER BUILDING		174,808.00
00017821	02/04/2026	CLASS LEASING	01-6200	WELLNESS CENTER BUILDING		57,756.00
00017822	02/13/2026	PRIMO BRANDS BLUETRITON BRANDS, INC.	11-4330	WATER SERVICE		20.88
00017823	02/13/2026	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	516.07	
				SPED SUPPLIES	69.69	
				STUDENT SUPPLIES	82.45	
			01-4350	VEHICLE SUPPLIES	176.41	
			11-4300	ADDRESS STAMP	14.92	
				CLASSROOM SUPPLIES	289.16	
				COPY PAPER	128.67	
				OFFICE SUPPLIES	62.04	1,339.41
00017824	02/13/2026	MEGAN ANDALUZ	01-5810	TRANSPORTATION REIMBURSE		366.62
00017825	02/13/2026	DONALD BERGSTROM	01-5810	SPED/DO CLEANING	1,182.45	
			01-5899	SPED/DO CLEANING	480.05	1,662.50
00017826	02/13/2026	MICAH COHEN, MOT, OTR/L	01-5810	OCCUPATIONAL THERAPY SERVICES		2,847.30
00017827	02/13/2026	ELEVATION TRUCKEE	01-5810	TRANSITIONAL SERVICES		5,310.00
00017828	02/13/2026	FAGEN FRIEDMAN & FULFROST LLP	01-5801	LEGAL FEES		432.00
00017829	02/13/2026	KELLI GROCK	01-5100	COUNSELING SERVICES	1,220.00	
			01-5810	COUNSELING SERVICES	4,100.00	5,320.00
00017830	02/13/2026	INTERMOUNTAIN DISPOSAL, INC.	11-5500	GARBAGE SERVICE		39.64
00017831	02/13/2026	BRETT KEE	11-4300	CULINARY CLASS SUPPLIES		394.77
00017832	02/13/2026	LAUREN JONES BEHAVIORAL CONSULTANT	01-5100	BEHAVIORAL CONSULTANT	10,406.29	
			01-5899	BEHAVIORAL CONSULTANT	827.78	11,234.07
00017833	02/13/2026	LES SCHAWB	01-4350	KIA SPECTRA TIRES/BRAKES	496.77	
				WINTER TIRES/WHEELS	2,540.03	3,036.80
00017834	02/13/2026	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE	2,614.43	
			11-5500	ELECTRICAL SERVICE	917.79	3,532.22
00017835	02/13/2026	MCGRAW - HILL SCH ED LLC	01-4100	TEXTBOOKS		8,291.80
00017836	02/13/2026	PLUMAS-SIERRA TELECOMMUNICATIONS	11-5900	BROADBAND SERVICE		109.00
00017837	02/13/2026	UBEO WEST LLC	11-5600	COPIER/MAINTENANCE		86.85
00017838	02/13/2026	ELIZABETH JANE SHEPARD	11-5810	MARKETING		850.00
00017839	02/13/2026	SIERRA VALLEY HOME CENTER	01-4300	SHOP CLASS SUPPLIES		439.92
00017840	02/13/2026	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	2,033.00	
			76-9576	HEALTH INSURANCE	29,531.40	31,564.40
00017841	02/13/2026	U.S. BANK VOYAGER	01-4350	FUEL EXPENSE	398.98	
			01-5200	FUEL EXPENSE	136.01	
			01-5899	FUEL EXPENSE	101.39	636.38

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Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00017842	02/27/2026	AMAZON CAPITAL SERVICES	01-4300	CLASSROOM SUPPLIES	21.40	
			01-4320	OFFICE SUPPLIES	127.63	
			01-4330	OFFICE SUPPLIES	113.36	
			01-5899	OFFICE SUPPLIES	80.33	
			11-4300	CLASSROOM SUPPLIES	355.47	
				OFFICE SUPPLIES	36.45	734.64
00017843	02/27/2026	APPLE COMPUTER	01-4400	MACBOOK		1,107.18
00017844	02/27/2026	AT&T	11-5900	PHONE		177.09
00017845	02/27/2026	HEIDI BETHKE	01-5200	REIMBURSEMENT		180.00
00017846	02/27/2026	STATE OF CALIFORNIA DEPARTMENT OF JUSTICE	01-5805	EMPLOYMENT FINGERPRINTING		32.00
00017847	02/27/2026	EDWARDS, STEVENS AND TUCKER, LLP	01-5801	LEGAL FEES		100.50
00017848	02/27/2026	MSTS RECEIVABLES LLC.	01-4300	SHOP CLASS SUPPLIES		299.53
00017849	02/27/2026	LASSEN COUNTY OFFICE OF EDUCATION	01-5810	ADAPTIVE PE SERVICES		746.08
00017850	02/27/2026	LIBERTY UTILITY CA	01-5500	ELECTRICAL SERVICE	2,064.29	
			11-5500	ELECTRICAL SERVICE	783.31	2,847.60
00017851	02/27/2026	MARTIN EARTHWORKS	01-5899	SNOW REMOVAL	110.00	
			11-5500	SNOW REMOVAL	440.00	550.00
00017852	02/27/2026	NCS PEARSON, INC.	01-4300	KOHS BLOCKS		75.23
00017853	02/27/2026	RESOLVE TECHNOLOGY GROUP, INC.	01-5810	TECHNOLOGY ASSISTANCE		2,250.00
00017854	02/27/2026	ELIZABETH JANE SHEPARD	11-5810	MARKETING		1,060.00
00017855	02/27/2026	SIERRA COUNTY OFFICE OF EDUCATION	01-5808	BANK SERVICE FEES		108.60
00017856	02/27/2026	U.S. BANK	01-4300	IPAD COVER/STRAP	123.83	
				SPEECH IPAD APPS	249.99	
			01-4350	FUEL	280.16	
			01-5200	CCS TRAVEL	61.34	
				REGISTRATION/HOTEL	173.10	
			01-5810	DOMAIN RENEWALS	12.00	
				ZOOM SUBSCRIPTION	159.90	
			01-5899	REGISTRATION/HOTEL	310.64	
			11-4300	BOWLS	67.87	
				CULINARY/SOAP CLASS SUPPLIES	293.63	
				SOFTWARE	198.00	1,930.46
Total Number of Checks					37	322,277.47

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 02/01/2026 through 02/28/2026

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

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	County School Service Fund	29	286,420.53
11	ADULT EDUCATION	14	6,325.54
76	Payroll Clearing	1	29,531.40
Total Number of Checks		37	322,277.47
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			322,277.47

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Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088208	02/13/2026	AMAZON CAPITAL SERVICES	01-4300	WELLNESS CENTER SUPPLIES	1,087.05	
			01-4302	office supplies	75.28	
			01-4305	Ball Bags	90.50	
			01-4320	WELLNESS CENTER SUPPLIES	96.51	
			01-4330	Colored Printer for middle school	676.67	
				Copy Paper & Supplies	124.86	2,150.87
00088209	02/13/2026	AMERIGAS	01-5540	PROPANE	13,615.15	
			01-5899	PROPANE	923.53	14,538.68
00088210	02/13/2026	AT&T	01-5890	PHONE SERVICES	60.65	
			01-5899	PHONE SERVICES	27.74	
			01-5910	PHONE SERVICES	638.29	726.68
00088211	02/13/2026	AMANDA BEVILLE	01-5200	REGISTRATION/HOTEL		454.80
00088212	02/13/2026	KATRINA BOSWORTH	13-4700	CAFE SUPPLIES		52.38
00088213	02/13/2026	BRADY INDUSTRIES	01-4320	Adriana Lopez	955.54	
				Carpet Cleaner	63.34	
				custodial supplies	195.89-	822.99
00088214	02/13/2026	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		48.39
00088215	02/13/2026	CALIFORNIA IT IN EDUCATION	01-5200	REGISTRATION	200.00	
			01-5899	REGISTRATION	1,800.00	2,000.00
00088216	02/13/2026	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	5,260.89	
			01-5899	WATER AND SEWER - LOYALTON SITES	73.24	5,334.13
00088217	02/13/2026	CURRENT ELECTRIC & ALARM, INC.	01-5890	FIRE ALARM INSPECTIONS	1,125.00	
			01-5899	FIRE ALARM INSPECTIONS	125.00	1,250.00
00088218	02/13/2026	DEMCO, INC.	01-4300	library supplies		1,119.51
00088219	02/13/2026	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	Water		50.00
00088220	02/13/2026	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		48.39
00088221	02/13/2026	HUNT & SONS, INC.	01-5590	HEATING OIL		2,381.63
00088222	02/13/2026	K 12 MANAGEMENT DBA FUELED	01-5890	ASYNCHRONOUS INSTRUCTION		250.00
00088223	02/13/2026	RODNEY LACEY	01-5890	RENTAL		250.00
00088224	02/13/2026	CHRISTINA LAFOON	01-5890	COLLEGE & CAREER SERVICES		2,145.00
00088225	02/13/2026	LEARNING A-Z	01-5890	READING/VOCAB A-Z		535.40
00088226	02/13/2026	LIBERTY UTILITY CA	01-5510	ELECTRIC - LOYALTON SITES	20,963.28	
			01-5899	ELECTRIC - LOYALTON SITES	230.25	21,193.53
00088227	02/13/2026	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		1,515.23
00088228	02/13/2026	ODP BUSINESS SOLUTIONS LLC	01-4302	Copy Paper & Supplies		1,351.02
00088229	02/13/2026	AUGUSTUS PETTERSON	73-9510	BECHEN SCHOLARSHIP		8,000.00
00088230	02/13/2026	UBEO WEST LLC	01-5600	COPIER MAINT.	721.87	

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Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088230	02/13/2026	UBEO WEST LLC	01-5899	COPIER MAINT.	97.86	819.73
00088231	02/13/2026	NEIGHBORHOOD SEPTIC SRV.	01-5890	ROOTER SERVICE		325.00
00088232	02/13/2026	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00088233	02/13/2026	INTERMOUNTAIN DISPOSAL, INC.	01-5520	GARBAGE SERVICE	1,085.98	
			01-5899	GARBAGE SERVICE	20.80	1,106.78
00088234	02/13/2026	SIERRA HARDWARE	01-4320	Misc Maintenance supplies		302.81
00088235	02/13/2026	SIERRA VALLEY MOBILE REPAIR	01-5600	BUS INSPECT/REPAIR		1,003.26
00088236	02/13/2026	SIERRA VALLEY HOME CENTER	01-4300	MISC. AG SUPPLIES	2,310.32	
			01-4320	MAINT. SUPPLIES	201.47	
				MAINT/CUSTODIAL SUPPLIES	440.03	
			01-6200	STORAGE BUILDING	1,470.88	4,422.70
00088237	02/13/2026	SEAN SNIDER	01-5200	ACSA/CCS MEETING	352.16	
			01-5899	ACSA/CCS MEETING	1,610.92	1,963.08
00088238	02/13/2026	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		190.00
00088239	02/13/2026	SYSCO FOOD SVCS OF SACRAMENTO	01-4300	CAFETERIA - FOOD AND SUPPLIES	109.44	
			13-4340	CAFETERIA - FOOD AND SUPPLIES	596.67	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	9,197.38	9,903.49
00088240	02/13/2026	TEAM ONE NETWORKING	01-5899	PHONE SERVICES	35.00	
			01-5910	PHONE SERVICES	105.00	140.00
00088241	02/13/2026	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		396.58
00088242	02/13/2026	TRI COUNTY SCHOOLS INSURANCE GROUP	01-9535	HEALTH INSURANCE	8,111.62	
			76-9576	HEALTH INSURANCE	85,772.84	93,884.46
00088243	02/13/2026	U.S. BANK VOYAGER	01-4305	FUEL	882.56	
			01-4351	FUEL	1,987.49	
			01-5200	FUEL	96.19	
			13-5200	FUEL	71.77	3,038.01
00088244	02/27/2026	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		428.71
00088245	02/27/2026	ALPINE FIRE SERVICE, INC.	01-5600	FIRE EXTINGUISHER MAINT - ALL SITES		229.83
00088246	02/27/2026	AMAZON CAPITAL SERVICES	01-4300	health supplies	113.15	
				Heater/remote for Wellness Center	99.78	
			01-4320	Basketball Hoops	900.88	
				walkie talkies	42.89	
			01-4330	nursing supplies	84.54	1,241.24
00088247	02/27/2026	AT&T	01-5890	PHONE SERVICES	60.59	
			01-5899	PHONE SERVICES	27.74	
			01-5910	PHONE SERVICES	638.20	726.53
00088248	02/27/2026	BRADY INDUSTRIES	01-4320	Adriana Lopez	414.29	

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Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088248	02/27/2026	BRADY INDUSTRIES	01-4320	custodial supplies	323.33	737.62
00088249	02/27/2026	COLLEGE BOARD	01-5890	SAT		1,252.80
00088250	02/27/2026	CURRENT ELECTRIC & ALARM, INC.	01-5890	SERVICE CALL		350.00
00088251	02/27/2026	EDWARDS, STEVENS AND TUCKER, LLP	01-5810	LEGAL FEES		1,574.50
00088252	02/27/2026	FLINN SCIENTIFIC, INC.	01-4300	Supplies		216.71
00088253	02/27/2026	CAROLINE GRIFFIN	01-4300	Reim for Gift Cards	630.00	
			01-5890	Reim for Sugarbowl Race tickets	343.00	973.00
00088254	02/27/2026	INTEGRITY HEATING & AIR	01-5600	SERVICE CALL		300.00
00088255	02/27/2026	INTERACTIVE RESOURCES, INC	01-6200	ARCHITECTS		14,370.45
00088256	02/27/2026	JOSHUA WILKINSON	01-5200	MILEAGE		118.18
00088257	02/27/2026	JOSTENS	01-4305	DIPLOMAS		71.50
00088258	02/27/2026	SONIA JOY	01-4305	FNL REIMBURSEMENT		202.81
00088259	02/27/2026	RODNEY LACEY	01-5890	RENTAL		1,000.00
00088260	02/27/2026	LIBERTY UTILITY CA	01-5510	ELECTRIC - LOYALTON SITES	20,536.56	
			01-5899	ELECTRIC - LOYALTON SITES	314.02	20,850.58
00088261	02/27/2026	OWEN MCINTOSH	01-5200	PROFESSIONAL DEVELOPMENT		575.00
00088262	02/27/2026	MODEL DAIRY, LLC	13-4700	DAIRY PRODUCTS		933.45
00088263	02/27/2026	PACIFIC GAS & ELECTRIC COMPANY	01-5510	Electricity		5,199.04
00088264	02/27/2026	POWERSCHOOL GROUP LLC	01-5890	POWERSCHOOL HOSTING		3,668.45
00088265	02/27/2026	SANBELL	01-5890	SIERRA PASS SURVEYING SERVICES		3,000.00
00088266	02/27/2026	SCHOOL LEADERS	40-5890	STATE SCHOOL FACILITY FUNDING		58,379.42
00088267	02/27/2026	SIERRA BOOSTER	01-5300	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES	1.77	
			01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES	217.45	
			01-5899	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES	110.58	329.80
00088268	02/27/2026	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		396.86
00088269	02/27/2026	SEAN SNIDER	01-5890	NOTARY FEE		15.00
00088270	02/27/2026	STARFALL EDUCATION	01-4300	STARFALL MEMBERSHIP		355.00
00088271	02/27/2026	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5890	EMPLOYMENT FINGERPRINTING		160.00
00088272	02/27/2026	CDE, CASHIER'S OFFICE	13-4700	COMMODITIES	3,257.65	
			13-8221	COMMODITIES	3,156.25-	101.40
00088273	02/27/2026	SUGAR BOWL CORPORATION	01-5890	Ski/Snowboard Races		240.00
00088274	02/27/2026	TINYEYE TECHNOLOGIES CORP c/o V68000U	01-5890	THERAPY SERVICES		13,827.49
00088275	02/27/2026	U.S. BANK	01-4300	IPAD SOFTWARE	6.85	
				WATER	125.19	
			01-4320	CAFE SUPPLIES	26.80	

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Checks Dated 02/01/2026 through 02/28/2026

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00088275	02/27/2026	U.S. BANK	01-4320	KEYS	6.53	
			01-4330	ADOBE PRO SUBSCRIPTION	194.91	
			01-4340	CAFE SUPPLIES	639.55	
				CAFETERIA SUPPLIES	411.54	
			01-4350	FUEL FOR MAINT.	177.40	
			01-4351	BUS FUEL	363.20	
			01-5200	ACSA TRAVEL	561.97	
				REGISTRATION	330.00	
			01-5600	MOWER REPAIR	1,625.40	
			01-5890	ZOOM SUBSCRIPTION	74.25	
			01-5899	ADOBE PRO SUBSCRIPTION	64.96	
				SIDEWALK CONCRETE SUPPLIES	76.25	
			01-5900	SHIPPING COST	10.95	
			01-6200	SIDEWALK CONCRETE SUPPLIES	127.09	
			13-4700	CAFE SUPPLIES	75.19	
			13-5200	FOOD MANAGER COURSES	121.00	5,019.03
00088276	02/27/2026	MEGAN VARNI	01-4305	FUEL REIMBURSEMENT		99.81
00088277	02/27/2026	VERIZON WIRELESS	01-5899	CELL PHONE SERVICE	517.60	
			01-5900	CELL PHONE SERVICE	14.80	
			01-5910	CELL PHONE SERVICE	570.86	1,103.26
Total Number of Checks					70	322,051.50

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	64	157,234.77
13	Cafeteria Fund	7	12,664.47
40	Special Reserve for Capital Ou	1	58,379.42
73	Foundation Trust (Bechen)	1	8,000.00
76	Warrant/Pass Though (payroll)	1	85,772.84
Total Number of Checks		70	322,051.50
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			322,051.50

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Washoe County School District

425 East Ninth Street * P.O. Box 30425 * Reno, NV 89520-3425
Phone (775) 348-0200 * Fax (775) 348-0304 * www.washoeschools.net

Board of Trustees: Adam Mayberry, President * Alex Woodley, Vice President * Christine Hull, Clerk
Diane Nicolet * JJ Phoenix * Beth Smith * Colleen Westlake * Joe Ernst, Superintendent

INTERLOCAL CONTRACT TO ATTEND WASHOE COUNTY SCHOOL DISTRICT

THIS INTERLOCAL CONTRACT (the "Agreement") made and entered into this day of March 10, 2026, for the 2026-2027 school year by and between **SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as the "Sierra Plumas JUSD" or "Adjoining District", and the **WASHOE COUNTY SCHOOL DISTRICT**, hereinafter referred to as the "Washoe CSD" or "Program," both of whom understand and agree as follows:

RECITALS

WHEREAS, Nevada Revised Statute 392.010 authorizes a school district to admit pupils living in an Adjoining State upon agreement of the parties approved by the Superintendent of Public Instruction; and

WHEREAS, Washoe CSD and Sierra Plumas JUSD are public agencies empowered to contract with another public agency for the performance of any governmental service, activity, or undertaking, which these public agencies are authorized by law to perform. See, NRS 277.180: and

WHEREAS, the Washoe CSD is able to provide educational facilities and services to pupils residing in the Adjoining District; and

WHEREAS, when related to special education students, the services of Washoe CSD specified hereinafter are both necessary and desirable, and the furnishing of these services by Washoe CSD to Sierra Plumas JUSD is in the best interests of serving pupils with disabilities; and

WHEREAS, A signed variance form has already been approved by both districts; and

WHEREAS, Washoe CSD represents that it is duly qualified and able to render the services specified hereinafter; and

WHEREAS, Washoe CSD and Sierra Plumas JUSD desire to enter into this Agreement pursuant to the terms and conditions set forth herein,

NOW, THEREFORE, for good and valuable consideration as specified herein, Washoe CSD and Sierra Plumas JUSD mutually agree as follows:

1. SERVICES PROVIDED:

- a) Regular Education Students: The Washoe CSD shall provide its usual educational facilities and services, except transportation, to pupils residing in the Adjoining District, for whom it is more practical to attend schools in Washoe County, Nevada, than to attend school in their school district of residence.
- b) Special Education Students: The Parties agree that, for the 2026-2027 school year, Washoe CSD and Sierra Plumas JUSD shall provide education and related services for **pupils on a variance from Sierra Plumas JUSD to Washoe CSD** in compliance with the Pupil's Individual Education Plan ("IEP") as defined by the Individuals with Disabilities Education Act, 20 U.S.C. §1400, et. seq. ("IDEA"), as specifically set forth in this Agreement.

2. For Special Education Students:

- a) Washoe CSD will be responsible for completing academic assessment. Sierra Plumas JUSD will be responsible for completing any other necessary evaluation activities, besides academic assessment, and convening the Pupil's IEP team at the Program in

accordance with IDEA, together with appropriate participation from WCSD staff.

- b) Sierra Plumas JUSD will be responsible for the costs of any related services provided in the Pupil's IEP, including transportation.
- c) Washoe CSD shall provide necessary special education teacher, general education teacher and any other related service provider participation in any of the Pupil's IEP meetings held at the Program during the term of this Agreement.
- d) Washoe CSD shall prepare and provide an Annual Report on the progress of the Pupil on the goals and objectives of the Pupil's IEP at the conclusion of each school year and no later than June 30 of each year. Annual reports of progress shall be provided to the Sierra Plumas JUSD, and the parents or guardians of the Pupil, and delivered within thirty (30) days following the conclusion of the school year.
- e) Washoe CSD shall report on students progression goals at least quarterly.
- f) Sierra Plumas JUSD shall be solely responsible for any other aspects, requirements, and/or obligations associated with the Pupil's IEP not specifically addressed herein.
- g) Sierra Plumas JUSD shall be responsible as the Local Education Agency ("LEA") for the student and providing a Free Appropriate Public Education ("FAPE") to the Pupil, as that term is defined by the Individuals with Disabilities Education Act, 20 U.S.C. §1400, et. seq., and Nevada law regarding the education of students with disabilities, NRS 388.440, et seq. However, based on the Pupil's placement in Washoe CSD's facilities as set forth in this Agreement, Washoe CSD shall serve as Pupil's Case Manager during the Pupil's enrollment and participation in the services described herein, with Sierra Plumas JUSD acting as Co-Case Manager. Accordingly, both Sierra Plumas JUSD and Washoe CSD may access any and all student education records necessary in performing its duties under this Agreement.
- h) The books, records, documents and accounting procedures and practices of Washoe CSD relevant to this Agreement shall be subject to inspection, examination, and audit by the State of Nevada, the Nevada Department of Education (NDE), the Attorney General of the State of Nevada, or the Nevada Legislative Auditor or a duly designated agent or representative, and Sierra Plumas JUSD.
- i) Washoe CSD agrees to indemnify, save, and hold Sierra Plumas JUSD, its agents, and employees harmless from any and all claims, causes of action, or liability arising from the negligence, breach of duty, or wrongful misconduct in the performance of this Agreement by Washoe CSD or the agents or employees of Washoe CSD.
- j) Sierra Plumas JUSD agrees to indemnify, defend, save, and hold Washoe CSD, its agents, and employees harmless from any and all claims, cause of action, or liability arising from the negligence, breach of duty, or wrongful misconduct in the performance of this Agreement by Sierra Plumas JUSD or the agents or employees of Sierra Plumas JUSD. This includes indemnification and defense for any special education complaints filed on behalf of the student attending Washoe CSD pursuant to a variance from Sierra Plumas JUSD naming Washoe CSD, including, but not limited to, any state complaints or due process complaints filed pursuant to NRS

Chapter 388 and NAC Chapter 388, complaints filed with the Office of Civil Rights, and any state or federal complaints filed alleging failure to comply with the provisions of the IDEA, NRS Chapter 388 and/or NAC Chapter 388.

- k) Sierra Plumas JUSD shall compensate Washoe CSD the estimated per pupil cost of \$9,781 for each general education student and \$13,346 for each special education student. Sierra Plumas JUSD shall forward the allocation to Washoe CSD on or before the end of each fiscal year.
- l) The terms of this Agreement shall commence upon the date of the last signature executed below. In the event the Pupil qualifies for an extended school year ("ESY"), the services specified in this agreement, and the reimbursements to Washoe CSD by Sierra Plumas JUSD for those services, including all costs associated with the hiring of any ESY teacher(s), will continue through the term of the ESY.

3. MISCELLANEOUS:

- a) This Agreement may be terminated by either party, with or without cause, upon providing the other party thirty (30) days' written notice.
- b) If a parent, legal guardian, and/or student attending Washoe CSD pursuant to a variance from Sierra Plumas JUSD violates any of the Washoe CSD policies, regulations, or procedures, Washoe CSD may terminate this Agreement within ten (10) days written notice to Sierra Plumas JUSD.

4. The Parties agree that Washoe CSD, in performing the services herein specified, shall be an independent contractor and not an officer, agent or employee of Sierra Plumas JUSD.

5. Washoe CSD shall not assign, transfer, or delegate any rights, obligations or duties under this Agreement without the prior written consent of Sierra Plumas JUSD.

6. This instrument constitutes the entire agreement between the Parties and may be modified only by a written amendment properly executed by the Parties.

7. **PAYMENT:** Sierra Plumas JUSD shall compensate the Washoe CSD the estimated per pupil cost of \$9,781 for each general education student and \$13,346 for each special education student residing in the Sierra Plumas JUSD and enrolled in the Washoe CSD. Said payment shall be made within thirty (30) days of receipt of an invoice from the Washoe CSD. If additional educational services are required for the Sierra Plumas JUSD students and are provided by the Washoe CSD, Sierra Plumas shall pay for them when invoiced by the Washoe CSD.

8. **BILLING:** The Washoe CSD shall notify Sierra Plumas JUSD upon enrollment of student(s) of the amounts due under this Agreement. Payment is due within thirty (30) days of said notice.

9. TRANSPORTATION:

- a. Regular Education Students: The Washoe CSD does not assume any responsibility or expense for the transportation of students to and from school as a result of granting an out of district variance. Transporting students to and from school shall be the sole responsibility of the parent and they are solely responsible for any related transportation costs.

- b. Special Education Students: Sierra Plumas JUSD will provide daily, roundtrip transportation for the Pupil to the school outlined in the variance agreement and be solely responsible for all costs associated with this transportation.

10. TERM: This Agreement shall be for a period of one year commencing on July 1, 2026, and ending on June 30, 2027. This Agreement may be renewed on an annual basis.

11. DEFAULT: In the event either party breaches any provision of this Agreement, the other party may terminate this Agreement upon thirty (30) days' written notice.

12. INDEMNIFICATION: The Sierra Plumas JUSD will defend, indemnify, and hold harmless the Washoe CSD from and against any and all liabilities, damages, costs, expenses (including any and all attorney's fees), causes of action, suits, claims, demands or judgments of any nature whatsoever arising from (1) any negligence on the part of the Sierra Plumas JUSD or any of its agents, contractors, servants, employees, licensees or invitees and (2) any violations of this Agreement. The Washoe CSD will defend, indemnify and hold harmless Sierra Plumas JUSD from and against any and all liabilities, damages, costs, expenses (including any and all attorney's fees), causes of action, suits, claims, demands or judgment of any nature whatsoever, up to the limits set forth in NRS, Chapter 41, arising from (1) any sole negligence on the part of the Washoe CSD or any of its agents, contractors, servants, employees, licensees or invitees and (2) any violations of this Agreement.

13. NOTICES: All notices, demands, requests, consents, approvals or other communications (for the purposes of this Section collectively called "Notices") required or permitted to be given hereunder or which are given with respect to this Agreement shall be in writing and shall be delivered by certified mail, return receipt requested, postage prepaid, addressed as follows:

TO: WCSD

Washoe County School District
P.O. Box 30425
425 East Ninth Street
Reno, NV 89512-3425
Attn: Superintendent

TO: Adjoining District

Sierra Plumas Joint Unified School District
PO Box 955
Loyalton, CA 96118
Attn: Superintendent

or to such other address as such party shall have specified most recently by like Notice. Notice mailed as provided herein shall be deemed given on the third business day following the date so mailed.

14. FINAL APPROVAL: The principal of the school where the student is seeking to enroll has the final decision to approve or deny enrollment.

15. GOVERNING LAW/VENUE: This Agreement shall be governed by, interpreted under, and construed and enforced in accordance with the laws of the State of Nevada applicable to agreements made and to be performed wholly within the State of Nevada. Venue shall be in Washoe County, Nevada.

16. ENTIRE AGREEMENT: This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior understandings, if any, with respect hereto. This Agreement may not be modified, changed, or supplemented, nor may any obligations hereunder be waived,

except by written instrument signed by the party to be charged or by its agent duly authorized in writing or as otherwise expressly permitted herein. The parties do not intend to confer any benefit hereunder or any person or entity other than the parties hereto.

17. RECITALS: The Recitals referred to herein and attached hereto are an integral part of this Agreement and are incorporated herein by this reference.

18. FURTHER ASSURANCES: The Washoe CSD and Sierra Plumas JUSD agree to do such further acts and things and to execute and deliver such additional agreements and instruments as the other may reasonably require consummating this Agreement or any other agreement contained herein in the manner contemplated hereby.

19. SUCCESSORS AND ASSIGNS; ASSIGNMENT: This Agreement shall be binding upon and shall inure to the benefit of each of the parties hereto and to their respective successors. Any attempt to transfer, convey or assign this Agreement shall be null and void, and shall result in termination of this Agreement.

20. DATE OF AGREEMENT: The effective date of this Agreement shall be the date of execution of the Superintendent of Public Instruction.

IN WITNESS WHEREOF, the Washoe CSD and Sierra Plumas JUSD have duly executed this Agreement as of the date and year indicated herein below.

WASHOE COUNTY SCHOOL DISTRICT

ATTEST:

By _____
Superintendent

Witness Signature

Date _____

SIERRA PLUMAS JOINT UNIFIED SCHOOL DISTRICT

ATTEST:

By _____
Superintendent

Witness Signature

Date _____

APPROVED:

NEVADA DEPARTMENT OF EDUCATION

By _____
Superintendent of Public Instruction

Date _____

3/3/26

To Whom it may Concern -

D. James Berardi would like to submit a bid in the amount of \$2000 for the following surplus property.

Apple MacBook (2019)

Thank you

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

Signed: _____ Date: _____
County Superintendent or Designee
Printed Name: Sean Snider Title: Superintendent

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 10, 2026 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Randy Jones Telephone: 530-993-1660 x120
Title: Director of Business Services E-mail: rjones@spjUSD.org

Criteria and Standards Review Summary

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

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

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

Sierra County

G82KCRB2H3(2025-26)

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

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

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February									
A. BEGINNING CASH			6,345,235.63	6,353,826.12	6,215,712.35	6,017,799.44	5,943,052.83	6,003,054.05	6,134,091.52	6,095,503.49
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		73,221.00	73,221.00	174,261.00	131,799.00	131,799.00	174,262.00	131,799.00	130,273.00
Property Taxes	8020-8079						0.00	4,000.71	49,456.90	
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299					0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		35,074.00	35,074.00	110,547.00	127,206.00	65,197.00	65,731.14	65,597.53	66,348.00
Other Local Revenue	8600-8799		(96,151.76)	23,253.96	123,740.92	24,505.26	24,670.00	240,650.12	20,670.00	28,988.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			12,143.24	131,548.96	408,548.92	283,510.26	221,666.00	484,643.97	267,523.43	225,609.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		24,048.33	30,700.95	71,503.90	66,656.11	64,975.00	66,569.52	68,895.83	74,728.10
Classified Salaries	2000-2999		40,436.07	46,523.11	81,698.13	75,906.36	75,018.78	76,889.63	69,899.75	73,456.31
Employee Benefits	3000-3999		33,765.23	39,273.16	72,497.16	69,288.21	69,008.01	69,206.59	69,597.95	71,196.66
Books and Supplies	4000-4999		(1.19)	5,872.77	7,598.57	8,541.11	30,100.31	2,267.16	4,703.27	15,410.43
Services	5000-5999		92,166.75	22,094.06	54,700.67	56,931.51	58,676.01	78,359.72	56,361.16	36,586.99
Capital Outlay	6000-6999		0.00	76,574.70	329,324.47	84,177.00	0.00	120,869.95	38,653.12	0.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			190,415.19	221,038.75	617,322.90	361,500.30	297,778.11	414,162.57	308,111.08	271,378.49
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(135,456.00)	134,856.00							
Accounts Receivable	9200-9299	(487,160.95)	122,888.88	6,708.00	1,533.00	844.69	120,251.00	48,094.55		354.68
Due From Other Funds	9310	(17,996.75)						17,996.75		
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(640,613.70)	257,744.88	6,708.00	1,533.00	844.69	120,251.00	66,091.30	0.00	354.68
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(218,188.51)	70,882.44	55,331.98	(9,328.07)	(2,398.74)	(15,862.33)	5,535.23	(1,999.62)	(12,726.43)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		(218,188.51)	70,882.44	55,331.98	(9,328.07)	(2,398.74)	(15,862.33)	5,535.23	(1,999.62)	(12,726.43)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(422,425.19)	186,862.44	(48,623.98)	10,861.07	3,243.43	136,113.33	60,556.07	1,999.62	13,081.11
E. NET INCREASE/DECREASE (B - C + D)			8,590.49	(138,113.77)	(197,912.91)	(74,746.61)	60,001.22	131,037.47	(38,588.03)	(32,688.38)
F. ENDING CASH (A + E)			6,353,826.12	6,215,712.35	6,017,799.44	5,943,052.83	6,003,054.05	6,134,091.52	6,095,503.49	6,062,815.11
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):	February								
A. BEGINNING CASH		6,062,815.11	5,850,185.61	5,409,807.17	5,021,826.57				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	130,273.00	175,461.00	130,273.00	45,188.00	130,273.00		1,632,103.00	1,632,103.00
Property Taxes	8020-8079		26,042.39					79,500.00	79,500.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	0.00	7,177.83	0.00	182,247.17			189,425.00	189,425.00
Other State Revenue	8300-8599	120,534.00	93,858.64	109,632.67	92,095.02			986,895.00	986,895.00
Other Local Revenue	8600-8799	51,217.98	37,737.89	94,380.88	346,228.75			919,892.00	919,892.00
Interfund Transfers In	8900-8929				19,000.00			19,000.00	19,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		302,024.98	340,277.75	334,286.55	684,758.94	130,273.00	0.00	3,826,815.00	3,826,815.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	76,467.57	76,467.57	76,467.57	76,467.55	0.00		773,948.00	773,948.00
Classified Salaries	2000-2999	80,432.72	80,432.72	80,432.71	80,432.71			861,559.00	861,559.00
Employee Benefits	3000-3999	92,604.01	92,604.01	92,604.00	92,604.01			864,249.00	864,249.00
Books and Supplies	4000-4999	78,713.03	110,498.36	40,020.66	87,149.52			390,874.00	390,874.00
Services	5000-5999	186,437.15	420,653.53	278,814.83	27,141.62			1,368,924.00	1,368,924.00
Capital Outlay	6000-6999			153,927.38	153,927.38			957,454.00	957,454.00
Other Outgo	7000-7499				(17,214.00)			(17,214.00)	(17,214.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		514,654.48	780,656.19	722,267.15	500,508.79	0.00	0.00	5,199,794.00	5,199,794.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							134,856.00	
Accounts Receivable	9200-9299							300,674.80	
Due From Other Funds	9310							17,996.75	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	453,527.55	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							89,434.46	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	89,434.46	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	364,093.09	
E. NET INCREASE/DECREASE (B - C + D)		(212,629.50)	(440,378.44)	(387,980.60)	184,250.15	130,273.00	0.00	(1,008,885.91)	(1,372,979.00)
F. ENDING CASH (A + E)		5,850,185.61	5,409,807.17	5,021,826.57	5,206,076.72				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,336,349.72	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		377.46	0.00%	377.46	0.00%	377.46
(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	1,711,603.00	1.99%	1,745,622.00	2.53%	1,789,859.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	10,543.00	0.00%	10,543.00	0.00%	10,543.00
4. Other Local Revenues	8600-8799	528,945.00	(.75%)	525,000.00	0.00%	525,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	19,000.00	0.00%	19,000.00	0.00%	19,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(75,524.00)	0.00%	(75,524.00)	0.00%	(75,524.00)
6. Total (Sum lines A1 thru A5c)		2,194,567.00	1.37%	2,224,641.00	1.99%	2,268,878.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				395,148.00		401,786.00
b. Step & Column Adjustment				6,638.00		6,750.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	395,148.00	1.68%	401,786.00	1.68%	408,536.00
2. Classified Salaries						
a. Base Salaries				593,048.00		609,653.00
b. Step & Column Adjustment				16,605.00		17,070.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	593,048.00	2.80%	609,653.00	2.80%	626,723.00
3. Employee Benefits	3000-3999	481,475.00	2.46%	493,319.00	2.75%	506,886.00
4. Books and Supplies	4000-4999	44,226.00	4.01%	46,000.00	4.35%	48,000.00
5. Services and Other Operating Expenditures	5000-5999	500,650.00	4.00%	520,676.00	4.00%	541,503.00
6. Capital Outlay	6000-6999	661,454.00	(94.71%)	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(133,160.00)	0.00%	(133,160.00)	0.00%	(133,160.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		2,542,841.00	(22.40%)	1,973,274.00	3.05%	2,033,488.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(348,274.00)		251,367.00		235,390.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,586,835.00		5,238,561.00		5,489,928.00
2. Ending Fund Balance (Sum lines C and D1)		5,238,561.00		5,489,928.00		5,725,318.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	314,485.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	675,973.00				
2. Unassigned/Unappropriated	9790	4,247,503.00		5,489,328.00		5,724,718.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,238,561.00		5,489,928.00		5,725,318.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	675,973.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,247,503.00		5,489,328.00		5,724,718.00
(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)		4,923,476.00		5,489,328.00	5,724,718.00	
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.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	189,425.00	0.00%	189,425.00	0.00%	189,425.00
3. Other State Revenues	8300-8599	976,352.00	0.00%	976,352.00	0.00%	976,352.00
4. Other Local Revenues	8600-8799	390,947.00	0.00%	390,947.00	0.00%	390,947.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	75,524.00	0.00%	75,524.00	0.00%	75,524.00
6. Total (Sum lines A1 thru A5c)		1,632,248.00	0.00%	1,632,248.00	0.00%	1,632,248.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				378,800.00		385,240.00
b. Step & Column Adjustment				6,440.00		6,549.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	378,800.00	1.70%	385,240.00	1.70%	391,789.00
2. Classified Salaries						
a. Base Salaries				268,511.00		275,976.00
b. Step & Column Adjustment				7,465.00		7,672.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	268,511.00	2.78%	275,976.00	2.78%	283,648.00
3. Employee Benefits	3000-3999	382,774.00	3.31%	395,444.00	3.36%	408,731.00
4. Books and Supplies	4000-4999	346,648.00	(69.71%)	105,000.00	(9.52%)	95,000.00
5. Services and Other Operating Expenditures	5000-5999	868,274.00	(66.02%)	295,000.00	(32.20%)	200,000.00
6. Capital Outlay	6000-6999	296,000.00	(91.55%)	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	115,946.00	(16.51%)	96,803.00	(3.08%)	93,822.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		2,656,953.00	(40.59%)	1,578,463.00	(5.10%)	1,497,990.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,024,705.00)		53,785.00		134,258.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,180,825.00		156,120.00		209,905.00
2. Ending Fund Balance (Sum lines C and D1)		156,120.00		209,905.00		344,163.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	156,120.00		209,905.00		344,163.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		156,120.00		209,905.00		344,163.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		377.46	0.00%	377.46	0.00%	377.46
(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	1,711,603.00	1.99%	1,745,622.00	2.53%	1,789,859.00
2. Federal Revenues	8100-8299	189,425.00	0.00%	189,425.00	0.00%	189,425.00
3. Other State Revenues	8300-8599	986,895.00	0.00%	986,895.00	0.00%	986,895.00
4. Other Local Revenues	8600-8799	919,892.00	(.43%)	915,947.00	0.00%	915,947.00
5. Other Financing Sources						
a. Transfers In	8900-8929	19,000.00	0.00%	19,000.00	0.00%	19,000.00
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)		3,826,815.00	.79%	3,856,889.00	1.15%	3,901,126.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				773,948.00		787,026.00
b. Step & Column Adjustment				13,078.00		13,299.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	773,948.00	1.69%	787,026.00	1.69%	800,325.00
2. Classified Salaries						
a. Base Salaries				861,559.00		885,629.00
b. Step & Column Adjustment				24,070.00		24,742.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	861,559.00	2.79%	885,629.00	2.79%	910,371.00
3. Employee Benefits	3000-3999	864,249.00	2.84%	888,763.00	3.02%	915,617.00
4. Books and Supplies	4000-4999	390,874.00	(61.37%)	151,000.00	(5.30%)	143,000.00
5. Services and Other Operating Expenditures	5000-5999	1,368,924.00	(40.41%)	815,676.00	(9.09%)	741,503.00
6. Capital Outlay	6000-6999	957,454.00	(93.73%)	60,000.00	0.00%	60,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,214.00)	111.21%	(36,357.00)	8.20%	(39,338.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,199,794.00	(31.69%)	3,551,737.00	(.57%)	3,531,478.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,372,979.00)		305,152.00		369,648.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,767,660.00		5,394,681.00		5,699,833.00
2. Ending Fund Balance (Sum lines C and D1)		5,394,681.00		5,699,833.00		6,069,481.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	600.00		600.00		600.00
b. Restricted	9740	156,120.00		209,905.00		344,163.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	314,485.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	675,973.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,247,503.00		5,489,328.00		5,724,718.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,394,681.00		5,699,833.00		6,069,481.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	675,973.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,247,503.00		5,489,328.00		5,724,718.00
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)		4,923,476.00		5,489,328.00		5,724,718.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		94.69%		154.55%		162.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		5,199,794.00		3,551,737.00		3,531,478.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		5,199,794.00		3,551,737.00		3,531,478.00
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)		5,199,794.00		3,551,737.00		3,531,478.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		259,989.70		177,586.85		176,573.90
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		259,989.70		177,586.85		176,573.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,712,134.00	1,711,706.00	943,819.61	1,711,603.00	(103.00)	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	3,616.00	6,128.00	4,188.59	10,543.00	4,415.00	72.0%
4) Other Local Revenue		8600-8799	384,659.00	385,030.00	239,244.50	528,945.00	143,915.00	37.4%
5) TOTAL, REVENUES			2,100,409.00	2,102,864.00	1,187,252.70	2,251,091.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	363,502.00	374,665.00	181,178.98	395,148.00	(20,483.00)	-5.5%
2) Classified Salaries		2000-2999	504,636.00	609,381.00	341,252.60	593,048.00	16,333.00	2.7%
3) Employee Benefits		3000-3999	431,442.00	486,480.00	264,535.65	481,475.00	5,005.00	1.0%
4) Books and Supplies		4000-4999	27,916.00	33,936.00	20,559.19	44,226.00	(10,290.00)	-30.3%
5) Services and Other Operating Expenditures		5000-5999	463,524.00	475,050.00	152,645.75	500,650.00	(25,600.00)	-5.4%
6) Capital Outlay		6000-6999	510,000.00	622,454.00	608,639.22	661,454.00	(39,000.00)	-6.3%
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	(124,729.00)	(134,010.00)	0.00	(133,160.00)	(850.00)	0.6%
9) TOTAL, EXPENDITURES			2,176,291.00	2,467,956.00	1,568,811.39	2,542,841.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,882.00)	(365,092.00)	(381,558.69)	(291,750.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	70,000.00	19,000.00	0.00	19,000.00	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	(76,172.00)	0.00	(75,524.00)	648.00	-0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,000.00	(57,172.00)	0.00	(56,524.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,882.00)	(422,264.00)	(381,558.69)	(348,274.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,586,835.90	5,586,835.00		5,586,835.00	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)			5,586,835.90	5,586,835.00		5,586,835.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,586,835.90	5,586,835.00		5,586,835.00		
2) Ending Balance, June 30 (E + F1e)			5,580,953.90	5,164,571.00		5,238,561.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	600.00	600.00		600.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	214,932.48	243,258.00		314,485.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	583,010.00	653,629.00		675,973.00		
Unassigned/Unappropriated Amount		9790	4,782,411.42	4,267,084.00		4,247,503.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,497,654.00	1,390,648.00	805,437.00	1,456,764.00	66,116.00	4.8%
Education Protection Account State Aid - Current Year		8012	137,060.00	241,558.00	84,925.00	175,339.00	(66,219.00)	-27.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	500.00	500.00	0.00	500.00	0.00	0.0%
Timber Yield Tax		8022	300.00	400.00	1,754.02	400.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	73,000.00	75,000.00	49,456.90	75,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,700.00	2,800.00	2,246.69	2,800.00	0.00	0.0%
Prior Years' Taxes		8043	70.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	850.00	700.00	0.00	700.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,712,134.00	1,711,706.00	943,819.61	1,711,603.00	(103.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			1,712,134.00	1,711,706.00	943,819.61	1,711,603.00	(103.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	1,282.00	1,282.00	1,089.00	(193.00)	-15.1%
Lottery - Unrestricted and Instructional Materials		8560	3,616.00	3,616.00	1,983.59	3,314.00	(302.00)	-8.4%
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		

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						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	1,230.00	923.00	6,140.00	4,910.00	399.2%
TOTAL, OTHER STATE REVENUE			3,616.00	6,128.00	4,188.59	10,543.00	4,415.00	72.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	180,000.00	180,000.00	115,894.57	180,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(134,856.00)	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	198,859.00	198,859.00	247,933.75	335,000.00	136,141.00	68.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,800.00	6,171.00	10,272.18	13,945.00	7,774.00	126.0%
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			384,659.00	385,030.00	239,244.50	528,945.00	143,915.00	37.4%
TOTAL, REVENUES			2,100,409.00	2,102,864.00	1,187,252.70	2,251,091.00	148,227.00	7.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	200,362.00	211,524.00	77,263.28	213,324.00	(1,800.00)	-0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	163,140.00	163,141.00	103,915.70	181,824.00	(18,683.00)	-11.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			363,502.00	374,665.00	181,178.98	395,148.00	(20,483.00)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,741.00	27,933.00	8,283.81	22,478.00	5,455.00	19.5%
Classified Support Salaries		2200	86,389.00	105,772.00	63,718.28	116,662.00	(10,890.00)	-10.3%
Classified Supervisors' and Administrators' Salaries		2300	170,678.00	170,745.00	99,546.00	170,718.00	27.00	0.0%
Clerical, Technical and Office Salaries		2400	229,828.00	304,931.00	169,704.51	283,190.00	21,741.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			504,636.00	609,381.00	341,252.60	593,048.00	16,333.00	2.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	69,429.00	73,525.00	34,431.30	76,425.00	(2,900.00)	-3.9%
PERS		3201-3202	131,798.00	161,506.00	91,279.19	156,663.00	4,843.00	3.0%
OASDI/Medicare/Alternative		3301-3302	41,937.00	51,566.00	27,583.03	49,929.00	1,637.00	3.2%
Health and Welfare Benefits		3401-3402	157,694.00	166,485.00	93,737.05	165,027.00	1,458.00	0.9%
Unemployment Insurance		3501-3502	435.00	496.00	261.00	496.00	0.00	0.0%
Workers' Compensation		3601-3602	30,149.00	32,902.00	17,244.08	32,935.00	(33.00)	-0.1%

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			431,442.00	486,480.00	264,535.65	481,475.00	5,005.00	1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	8,870.03	8,900.00	(8,900.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,600.00	26,620.00	10,152.11	27,134.00	(514.00)	-1.9%
Noncapitalized Equipment		4400	7,316.00	7,316.00	1,537.05	8,192.00	(876.00)	-12.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,916.00	33,936.00	20,559.19	44,226.00	(10,290.00)	-30.3%
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	19,058.00	20,358.00	13,916.30	23,858.00	(3,500.00)	-17.2%
Dues and Memberships		5300	33,649.00	35,075.00	27,091.17	35,075.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,400.00	1,700.00	1,708.91	1,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	1,391.77	1,800.00	(300.00)	-20.0%
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	393,317.00	401,317.00	107,519.42	423,117.00	(21,800.00)	-5.4%
Communications		5900	14,600.00	15,100.00	1,018.18	15,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			463,524.00	475,050.00	152,645.75	500,650.00	(25,600.00)	-5.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	76,454.00	76,454.00	76,454.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	475,000.00	475,000.00	457,917.42	475,000.00	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	20,000.00	56,000.00	74,267.80	95,000.00	(39,000.00)	-69.6%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	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			510,000.00	622,454.00	608,639.22	661,454.00	(39,000.00)	-6.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(107,515.00)	(116,796.00)	0.00	(115,946.00)	(850.00)	0.7%
Transfers of Indirect Costs - Interfund		7350	(17,214.00)	(17,214.00)	0.00	(17,214.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(124,729.00)	(134,010.00)	0.00	(133,160.00)	(850.00)	0.6%
TOTAL, EXPENDITURES			2,176,291.00	2,467,956.00	1,568,811.39	2,542,841.00	(74,885.00)	-3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

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Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	(76,172.00)	0.00	(75,524.00)	648.00	-0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	(76,172.00)	0.00	(75,524.00)	648.00	-0.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,000.00	(57,172.00)	0.00	(56,524.00)	648.00	-1.1%

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	185,032.00	189,425.00	0.00	189,425.00	0.00	0.0%
3) Other State Revenue		8300-8599	945,232.00	850,738.00	500,238.08	976,352.00	125,614.00	14.8%
4) Other Local Revenue		8600-8799	426,028.00	411,485.00	122,094.00	390,947.00	(20,538.00)	-5.0%
5) TOTAL, REVENUES			1,556,292.00	1,451,648.00	622,332.08	1,556,724.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	376,269.00	371,533.00	212,170.66	378,800.00	(7,267.00)	-2.0%
2) Classified Salaries		2000-2999	198,415.00	249,480.00	125,119.23	268,511.00	(19,031.00)	-7.6%
3) Employee Benefits		3000-3999	339,974.00	362,215.00	158,100.66	382,774.00	(20,559.00)	-5.7%
4) Books and Supplies		4000-4999	164,600.00	340,542.00	38,522.81	346,648.00	(6,106.00)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	675,530.00	864,397.00	266,644.13	868,274.00	(3,877.00)	-0.4%
6) Capital Outlay		6000-6999	280,000.00	255,000.00	40,960.02	296,000.00	(41,000.00)	-16.1%
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	107,514.00	116,796.00	0.00	115,946.00	850.00	0.7%
9) TOTAL, EXPENDITURES			2,142,302.00	2,559,963.00	841,517.51	2,656,953.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(586,010.00)	(1,108,315.00)	(219,185.43)	(1,100,229.00)		
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	76,172.00	0.00	75,524.00	(648.00)	-0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	76,172.00	0.00	75,524.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(586,010.00)	(1,032,143.00)	(219,185.43)	(1,024,705.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,180,824.92	1,180,825.00		1,180,825.00	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)			1,180,824.92	1,180,825.00		1,180,825.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,180,824.92	1,180,825.00		1,180,825.00		
2) Ending Balance, June 30 (E + F1e)			594,814.92	148,682.00		156,120.00		
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		

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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	594,841.77	148,682.00		156,120.00		
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	(26.85)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
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	122,206.00	122,206.00	0.00	122,206.00	0.00	0.0%
Special Education Discretionary Grants		8182	35,533.00	20,376.00	0.00	20,376.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,293.00	46,843.00	0.00	46,843.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			185,032.00	189,425.00	0.00	189,425.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	690,239.00	595,705.00	384,316.00	697,133.00	101,428.00	17.0%
Prior Years	6500	8319	0.00	0.00	0.00	6,253.00	6,253.00	New
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	1,436.00	1,202.00	237.94	1,430.00	228.00	19.0%
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%

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)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	62,599.14	75,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	178,557.00	178,831.00	53,085.00	196,536.00	17,705.00	9.9%
TOTAL, OTHER STATE REVENUE			945,232.00	850,738.00	500,238.08	976,352.00	125,614.00	14.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	31,569.00	31,569.00	0.00	0.00	(31,569.00)	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

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)
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	189,664.00	177,138.00	8,000.00	177,138.00	0.00	0.0%
Tuition		8710	204,795.00	202,778.00	114,094.00	213,809.00	11,031.00	5.4%
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			426,028.00	411,485.00	122,094.00	390,947.00	(20,538.00)	-5.0%
TOTAL, REVENUES			1,556,292.00	1,451,648.00	622,332.08	1,556,724.00	105,076.00	7.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	265,830.00	261,094.00	147,748.05	268,361.00	(7,267.00)	-2.8%
Certificated Pupil Support Salaries		1200	27,500.00	27,500.00	16,041.62	27,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	82,939.00	82,939.00	48,380.99	82,939.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			376,269.00	371,533.00	212,170.66	378,800.00	(7,267.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	142,271.00	185,472.00	86,914.77	187,384.00	(1,912.00)	-1.0%
Classified Support Salaries		2200	50,432.00	53,508.00	30,869.20	60,457.00	(6,949.00)	-13.0%
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	5,712.00	10,500.00	7,335.26	20,670.00	(10,170.00)	-96.9%
TOTAL, CLASSIFIED SALARIES			198,415.00	249,480.00	125,119.23	268,511.00	(19,031.00)	-7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	127,724.00	130,170.00	37,330.24	144,984.00	(14,814.00)	-11.4%
PERS		3201-3202	45,439.00	53,346.00	27,319.51	55,170.00	(1,824.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	18,766.00	22,871.00	12,079.58	24,958.00	(2,087.00)	-9.1%
Health and Welfare Benefits		3401-3402	127,663.00	134,466.00	69,747.70	135,365.00	(899.00)	-0.7%
Unemployment Insurance		3501-3502	286.00	309.00	165.99	324.00	(15.00)	-4.9%
Workers' Compensation		3601-3602	20,096.00	21,053.00	11,457.64	21,973.00	(920.00)	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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 Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			339,974.00	362,215.00	158,100.66	382,774.00	(20,559.00)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,388.00	164,985.00	0.00	165,213.00	(228.00)	-0.1%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	124,093.00	109,405.00	33,971.40	116,232.00	(6,827.00)	-6.2%
Noncapitalized Equipment		4400	31,119.00	66,152.00	4,551.41	65,203.00	949.00	1.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			164,600.00	340,542.00	38,522.81	346,648.00	(6,106.00)	-1.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	153,129.00	153,129.00	34,593.71	120,650.00	32,479.00	21.2%
Travel and Conferences		5200	34,634.00	46,769.00	13,296.33	52,397.00	(5,628.00)	-12.0%
Dues and Memberships		5300	4,157.00	4,115.00	2,220.46	4,115.00	0.00	0.0%
Insurance		5400-5450	25,500.00	25,500.00	23,057.02	25,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,000.00	19,000.00	5,236.76	19,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	431,110.00	612,884.00	187,615.97	642,988.00	(30,104.00)	-4.9%
Communications		5900	1,000.00	1,000.00	623.88	1,624.00	(624.00)	-62.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			675,530.00	864,397.00	266,644.13	868,274.00	(3,877.00)	-0.4%
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	280,000.00	255,000.00	0.00	255,000.00	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	40,960.02	41,000.00	(41,000.00)	New
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			280,000.00	255,000.00	40,960.02	296,000.00	(41,000.00)	-16.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%

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 Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	107,514.00	116,796.00	0.00	115,946.00	850.00	0.7%
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			107,514.00	116,796.00	0.00	115,946.00	850.00	0.7%
TOTAL, EXPENDITURES			2,142,302.00	2,559,963.00	841,517.51	2,656,953.00	(96,990.00)	-3.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	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 Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	76,172.00	0.00	75,524.00	(648.00)	-0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	76,172.00	0.00	75,524.00	(648.00)	-0.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	76,172.00	0.00	75,524.00	648.00	0.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,712,134.00	1,711,706.00	943,819.61	1,711,603.00	(103.00)	0.0%
2) Federal Revenue		8100-8299	185,032.00	189,425.00	0.00	189,425.00	0.00	0.0%
3) Other State Revenue		8300-8599	948,848.00	856,866.00	504,426.67	986,895.00	130,029.00	15.2%
4) Other Local Revenue		8600-8799	810,687.00	796,515.00	361,338.50	919,892.00	123,377.00	15.5%
5) TOTAL, REVENUES			3,656,701.00	3,554,512.00	1,809,584.78	3,807,815.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	739,771.00	746,198.00	393,349.64	773,948.00	(27,750.00)	-3.7%
2) Classified Salaries		2000-2999	703,051.00	858,861.00	466,371.83	861,559.00	(2,698.00)	-0.3%
3) Employee Benefits		3000-3999	771,416.00	848,695.00	422,636.31	864,249.00	(15,554.00)	-1.8%
4) Books and Supplies		4000-4999	192,516.00	374,478.00	59,082.00	390,874.00	(16,396.00)	-4.4%
5) Services and Other Operating Expenditures		5000-5999	1,139,054.00	1,339,447.00	419,289.88	1,368,924.00	(29,477.00)	-2.2%
6) Capital Outlay		6000-6999	790,000.00	877,454.00	649,599.24	957,454.00	(80,000.00)	-9.1%
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	(17,215.00)	(17,214.00)	0.00	(17,214.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			4,318,593.00	5,027,919.00	2,410,328.90	5,199,794.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(661,892.00)	(1,473,407.00)	(600,744.12)	(1,391,979.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	70,000.00	19,000.00	0.00	19,000.00	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			70,000.00	19,000.00	0.00	19,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(591,892.00)	(1,454,407.00)	(600,744.12)	(1,372,979.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,767,660.82	6,767,660.00		6,767,660.00	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)			6,767,660.82	6,767,660.00		6,767,660.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,767,660.82	6,767,660.00		6,767,660.00		
2) Ending Balance, June 30 (E + F1e)			6,175,768.82	5,313,253.00		5,394,681.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	600.00	600.00		600.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	594,841.77	148,682.00		156,120.00		
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	214,932.48	243,258.00		314,485.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	583,010.00	653,629.00		675,973.00		
Unassigned/Unappropriated Amount		9790	4,782,384.57	4,267,084.00		4,247,503.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,497,654.00	1,390,648.00	805,437.00	1,456,764.00	66,116.00	4.8%
Education Protection Account State Aid - Current Year		8012	137,060.00	241,558.00	84,925.00	175,339.00	(66,219.00)	-27.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	500.00	500.00	0.00	500.00	0.00	0.0%
Timber Yield Tax		8022	300.00	400.00	1,754.02	400.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	73,000.00	75,000.00	49,456.90	75,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,700.00	2,800.00	2,246.69	2,800.00	0.00	0.0%
Prior Years' Taxes		8043	70.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	850.00	700.00	0.00	700.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,712,134.00	1,711,706.00	943,819.61	1,711,603.00	(103.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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TOTAL, LCFF SOURCES			1,712,134.00	1,711,706.00	943,819.61	1,711,603.00	(103.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	122,206.00	122,206.00	0.00	122,206.00	0.00	0.0%
Special Education Discretionary Grants		8182	35,533.00	20,376.00	0.00	20,376.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,293.00	46,843.00	0.00	46,843.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			185,032.00	189,425.00	0.00	189,425.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	690,239.00	595,705.00	384,316.00	697,133.00	101,428.00	17.0%
Prior Years	6500	8319	0.00	0.00	0.00	6,253.00	6,253.00	New
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	1,282.00	1,282.00	1,089.00	(193.00)	-15.1%
Lottery - Unrestricted and Instructional Materials		8560	5,052.00	4,818.00	2,221.53	4,744.00	(74.00)	-1.5%
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%

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Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	62,599.14	75,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	178,557.00	180,061.00	54,008.00	202,676.00	22,615.00	12.6%
TOTAL, OTHER STATE REVENUE			948,848.00	856,866.00	504,426.67	986,895.00	130,029.00	15.2%
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	180,000.00	180,000.00	115,894.57	180,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(134,856.00)	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	230,428.00	230,428.00	247,933.75	335,000.00	104,572.00	45.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	195,464.00	183,309.00	18,272.18	191,083.00	7,774.00	4.2%
Tuition		8710	204,795.00	202,778.00	114,094.00	213,809.00	11,031.00	5.4%
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			810,687.00	796,515.00	361,338.50	919,892.00	123,377.00	15.5%
TOTAL, REVENUES			3,656,701.00	3,554,512.00	1,809,584.78	3,807,815.00	253,303.00	7.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	466,192.00	472,618.00	225,011.33	481,685.00	(9,067.00)	-1.9%
Certificated Pupil Support Salaries		1200	27,500.00	27,500.00	16,041.62	27,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	246,079.00	246,080.00	152,296.69	264,763.00	(18,683.00)	-7.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			739,771.00	746,198.00	393,349.64	773,948.00	(27,750.00)	-3.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	160,012.00	213,405.00	95,198.58	209,862.00	3,543.00	1.7%
Classified Support Salaries		2200	136,821.00	159,280.00	94,587.48	177,119.00	(17,839.00)	-11.2%
Classified Supervisors' and Administrators' Salaries		2300	170,678.00	170,745.00	99,546.00	170,718.00	27.00	0.0%
Clerical, Technical and Office Salaries		2400	229,828.00	304,931.00	169,704.51	283,190.00	21,741.00	7.1%
Other Classified Salaries		2900	5,712.00	10,500.00	7,335.26	20,670.00	(10,170.00)	-96.9%
TOTAL, CLASSIFIED SALARIES			703,051.00	858,861.00	466,371.83	861,559.00	(2,698.00)	-0.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	197,153.00	203,695.00	71,761.54	221,409.00	(17,714.00)	-8.7%
PERS		3201-3202	177,237.00	214,852.00	118,598.70	211,833.00	3,019.00	1.4%
OASDI/Medicare/Alternative		3301-3302	60,703.00	74,437.00	39,662.61	74,887.00	(450.00)	-0.6%
Health and Welfare Benefits		3401-3402	285,357.00	300,951.00	163,484.75	300,392.00	559.00	0.2%
Unemployment Insurance		3501-3502	721.00	805.00	426.99	820.00	(15.00)	-1.9%
Workers' Compensation		3601-3602	50,245.00	53,955.00	28,701.72	54,908.00	(953.00)	-1.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			771,416.00	848,695.00	422,636.31	864,249.00	(15,554.00)	-1.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	9,388.00	164,985.00	8,870.03	174,113.00	(9,128.00)	-5.5%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	144,693.00	136,025.00	44,123.51	143,366.00	(7,341.00)	-5.4%
Noncapitalized Equipment		4400	38,435.00	73,468.00	6,088.46	73,395.00	73.00	0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			192,516.00	374,478.00	59,082.00	390,874.00	(16,396.00)	-4.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	153,129.00	153,129.00	34,593.71	120,650.00	32,479.00	21.2%
Travel and Conferences		5200	53,692.00	67,127.00	27,212.63	76,255.00	(9,128.00)	-13.6%
Dues and Memberships		5300	37,806.00	39,190.00	29,311.63	39,190.00	0.00	0.0%
Insurance		5400-5450	25,500.00	25,500.00	23,057.02	25,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,400.00	20,700.00	6,945.67	20,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,500.00	3,500.00	1,391.77	3,800.00	(300.00)	-8.6%
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	824,427.00	1,014,201.00	295,135.39	1,066,105.00	(51,904.00)	-5.1%
Communications		5900	15,600.00	16,100.00	1,642.06	16,724.00	(624.00)	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,139,054.00	1,339,447.00	419,289.88	1,368,924.00	(29,477.00)	-2.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	76,454.00	76,454.00	76,454.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	755,000.00	730,000.00	457,917.42	730,000.00	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	20,000.00	56,000.00	115,227.82	136,000.00	(80,000.00)	-142.9%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	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			790,000.00	877,454.00	649,599.24	957,454.00	(80,000.00)	-9.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%

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Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1.00)	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(17,214.00)	(17,214.00)	0.00	(17,214.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,215.00)	(17,214.00)	0.00	(17,214.00)	0.00	0.0%
TOTAL, EXPENDITURES			4,318,593.00	5,027,919.00	2,410,328.90	5,199,794.00	(171,875.00)	-3.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6546	Mental Health-Related Services	17,267.00
9010	Other Restricted Local	138,853.00
Total, Restricted Balance		156,120.00

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	460,903.00	460,903.00	179,817.00	301,332.00	(159,571.00)	-34.6%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	4,479.21	32,200.00	24,200.00	302.5%
5) TOTAL, REVENUES			468,903.00	468,903.00	184,296.21	333,532.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	163,429.00	146,378.00	111,519.66	143,590.00	2,788.00	1.9%
2) Classified Salaries		2000-2999	48,468.00	41,988.00	23,755.88	50,457.00	(8,469.00)	-20.2%
3) Employee Benefits		3000-3999	97,028.00	92,383.00	52,007.73	81,217.00	11,166.00	12.1%
4) Books and Supplies		4000-4999	21,162.00	21,162.00	16,776.92	17,162.00	4,000.00	18.9%
5) Services and Other Operating Expenditures		5000-5999	39,198.00	39,198.00	38,440.99	41,598.00	(2,400.00)	-6.1%
6) Capital Outlay		6000-6999	4,700.00	4,700.00	6,641.14	4,700.00	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	17,214.00	17,214.00	0.00	17,214.00	0.00	0.0%
9) TOTAL, EXPENDITURES			391,199.00	363,023.00	249,142.32	355,938.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			77,704.00	105,880.00	(64,846.11)	(22,406.00)		
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)			77,704.00	105,880.00	(64,846.11)	(22,406.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,457.75	125,457.00		125,457.00	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)			125,457.75	125,457.00		125,457.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,457.75	125,457.00		125,457.00		
2) Ending Balance, June 30 (E + F1e)			203,161.75	231,337.00		103,051.00		
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	203,161.75	231,337.00		103,051.00		
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		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	301,332.00	301,332.00	179,817.00	301,332.00	0.00	0.0%
All Other State Revenue	All Other	8590	159,571.00	159,571.00	0.00	0.00	(159,571.00)	-100.0%
TOTAL, OTHER STATE REVENUE			460,903.00	460,903.00	179,817.00	301,332.00	(159,571.00)	-34.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,008.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	8,000.00	8,000.00	7,487.21	32,200.00	24,200.00	302.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	4,479.21	32,200.00	24,200.00	302.5%
TOTAL, REVENUES			468,903.00	468,903.00	184,296.21	333,532.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	43,100.00	26,049.00	41,327.72	41,256.00	(15,207.00)	-58.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	120,329.00	120,329.00	70,191.94	102,334.00	17,995.00	15.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			163,429.00	146,378.00	111,519.66	143,590.00	2,788.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	377.86	0.00	0.00	0.0%
Classified Support Salaries		2200	15,078.00	11,254.00	5,368.81	15,398.00	(4,144.00)	-36.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	33,390.00	30,734.00	18,009.21	35,059.00	(4,325.00)	-14.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			48,468.00	41,988.00	23,755.88	50,457.00	(8,469.00)	-20.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	30,475.00	33,159.00	19,387.56	21,039.00	12,120.00	36.6%
PERS		3201-3202	8,952.00	8,240.00	4,567.31	9,659.00	(1,419.00)	-17.2%
OASDI/Medicare/Alternative		3301-3302	7,889.00	5,086.00	3,647.50	6,159.00	(1,073.00)	-21.1%
Health and Welfare Benefits		3401-3402	41,895.00	39,332.00	19,795.04	37,678.00	1,654.00	4.2%
Unemployment Insurance		3501-3502	107.00	95.00	67.67	99.00	(4.00)	-4.2%
Workers' Compensation		3601-3602	7,710.00	6,471.00	4,542.65	6,583.00	(112.00)	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,028.00	92,383.00	52,007.73	81,217.00	11,166.00	12.1%
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	18,808.00	18,808.00	12,002.65	14,808.00	4,000.00	21.3%
Noncapitalized Equipment		4400	2,354.00	2,354.00	4,774.27	2,354.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,162.00	21,162.00	16,776.92	17,162.00	4,000.00	18.9%
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	5,500.00	5,500.00	5,416.01	7,500.00	(2,000.00)	-36.4%
Dues and Memberships		5300	1,600.00	1,600.00	2,500.00	1,600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,000.00	8,000.00	3,280.53	8,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,200.00	1,200.00	514.45	1,200.00	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	19,750.00	19,750.00	24,137.63	20,150.00	(400.00)	-2.0%
Communications		5900	3,148.00	3,148.00	2,592.37	3,148.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,198.00	39,198.00	38,440.99	41,598.00	(2,400.00)	-6.1%
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	4,700.00	4,700.00	6,641.14	4,700.00	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			4,700.00	4,700.00	6,641.14	4,700.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	17,214.00	17,214.00	0.00	17,214.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,214.00	17,214.00	0.00	17,214.00	0.00	0.0%
TOTAL, EXPENDITURES			391,199.00	363,023.00	249,142.32	355,938.00		
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								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
6391	Adult Education Program	63,747.00
9010	Other Restricted Local	39,304.00
Total, Restricted Balance		103,051.00

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	270,000.00	144,000.00	0.00	144,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			270,000.00	144,000.00	0.00	144,000.00		
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	200,000.00	125,000.00	0.00	125,000.00	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			200,000.00	125,000.00	0.00	125,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,000.00	19,000.00	0.00	19,000.00		
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	70,000.00	19,000.00	0.00	19,000.00	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			(70,000.00)	(19,000.00)	0.00	(19,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	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								
Forest Reserve Funds		8260	70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	200,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			270,000.00	144,000.00	0.00	144,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			270,000.00	144,000.00	0.00	144,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	200,000.00	125,000.00	0.00	125,000.00	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		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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			200,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
TOTAL, EXPENDITURES			200,000.00	125,000.00	0.00	125,000.00		
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	70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,000.00	19,000.00	0.00	19,000.00	0.00	0.0%

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)
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	1.01	1.01	.84	.84	(.17)	-17.0%
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]	16.34	16.34	16.60	16.60	.26	2.0%
g. Total, District Funded County Program ADA						
(Sum of Lines B2a through B2f)	17.35	17.35	17.44	17.44	.09	1.0%
3. TOTAL COUNTY OFFICE ADA						
(Sum of Lines B1d and B2g)	17.35	17.35	17.44	17.44	.09	1.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	372.46	376.06	377.46	377.46	1.40	0.0%
6. Charter School ADA						
(Enter Charter School ADA using Tab C. Charter School ADA)						

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	5,199,794.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	427,373.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	957,454.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	366,395.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	213,809.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,537,658.00
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	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,234,763.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
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.)				
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)	0.00			0.00
B. Required effort (Line A.2 times 90%)	0.00			0.00
C. Current year expenditures (Line I.E and Line II.B)	3,234,763.00			0.00
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 Calculation Incomplete			

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

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) 250,328.00
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) 2,249,428.00

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) 11.13%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 111,109.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 208,930.00

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)	11,075.80
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)	331,114.80
9. Carry-Forward Adjustment (Part IV, Line F)	(14,835.98)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	316,278.82
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,478,644.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	451,137.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	681,380.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	53,889.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	148,578.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,800.00
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)	868,328.00
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)	11,596.00
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)	88,437.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	334,024.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	4,141,813.20
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)	7.99%
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)	7.64%
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)	331,114.80
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	6,592.08
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 (8.87%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.87%) times Part III, Line B19); zero if positive	(29,671.95)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(29,671.95)
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:	7.28%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-14835.98) is applied to the current year calculation and the remainder (\$-14835.97) is deferred to one or more future years:	7.64%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-9890.65) is applied to the current year calculation and the remainder (\$-19781.30) is deferred to one or more future years:	7.76%
LEA request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(14,835.98)

Approved
indirect
cost rate: 8.87%

Highest
rate used
in any
program: 8.87%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3310	316,075.00	9,956.00	3.15%
01	3315	52,679.00	1,645.00	3.12%
01	3327	161.00	14.00	8.70%
01	5810	43,027.00	3,816.00	8.87%
01	6019	4,990.00	442.00	8.86%
01	6057	27,556.00	2,444.00	8.87%
01	6500	789,649.00	62,117.00	7.87%
01	6520	18,555.00	1,645.00	8.87%
01	6546	25,700.00	2,102.00	8.18%
01	6680	34,445.00	3,055.00	8.87%
01	6685	34,445.00	3,055.00	8.87%
01	7366	87,104.00	7,726.00	8.87%
01	9010	597,890.00	17,929.00	3.00%
11	6391	276,817.00	13,322.00	4.81%
11	9010	57,207.00	3,892.00	6.80%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	(17,214.00)				
Other Sources/Uses Detail					19,000.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	17,214.00	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					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	19,000.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	17,214.00	(17,214.00)	19,000.00	19,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

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

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

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

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

Current Year (2025-26)	17.35	17.44	.5%	Met
1st Subsequent Year (2026-27)	17.35	17.44	.5%	Met
2nd Subsequent Year (2027-28)	17.35	17.44	.5%	Met

County Operations Grant ADA (Form AI, Line B5)

Current Year (2025-26)	376.06	377.46	.4%	Met
1st Subsequent Year (2026-27)	376.06	377.46	.4%	Met
2nd Subsequent Year (2027-28)	376.06	377.46	.4%	Met

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

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

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs 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: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim		
	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2025-26)	1,711,706.00	1,711,603.00	0.0%	Met
1st Subsequent Year (2026-27)	1,754,339.00	1,745,622.00	-.5%	Met
2nd Subsequent Year (2027-28)	1,804,077.00	1,789,859.00	-.8%	Met

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

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

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

Explanation:
(required if NOT met)

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-3999)		
	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)		
Current Year (2025-26)	2,453,754.00	2,499,756.00	1.9%	Met
1st Subsequent Year (2026-27)	2,514,319.00	2,561,418.00	1.9%	Met
2nd Subsequent Year (2027-28)	2,578,091.00	2,626,313.00	1.9%	Met

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

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

1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	189,425.00	189,425.00	0.0%	No
1st Subsequent Year (2026-27)	189,425.00	189,425.00	0.0%	No
2nd Subsequent Year (2027-28)	189,425.00	189,425.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	856,866.00	986,895.00	15.2%	Yes
1st Subsequent Year (2026-27)	856,866.00	986,895.00	15.2%	Yes
2nd Subsequent Year (2027-28)	856,866.00	986,895.00	15.2%	Yes

Explanation:
(required if Yes)

Increase in budgeted special education funding.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	796,515.00	919,892.00	15.5%	Yes
1st Subsequent Year (2026-27)	730,989.00	915,947.00	25.3%	Yes
2nd Subsequent Year (2027-28)	730,989.00	915,947.00	25.3%	Yes

Explanation:
(required if Yes)

Increase in interagency revenue.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	374,478.00	390,874.00	4.4%	No
1st Subsequent Year (2026-27)	150,000.00	151,000.00	.7%	No
2nd Subsequent Year (2027-28)	140,000.00	143,000.00	2.1%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	1,339,447.00	1,368,924.00	2.2%	No
1st Subsequent Year (2026-27)	805,000.00	815,676.00	1.3%	No
2nd Subsequent Year (2027-28)	710,000.00	741,503.00	4.4%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	1,842,806.00	2,096,212.00	13.8%	Not Met
1st Subsequent Year (2026-27)	1,777,280.00	2,092,267.00	17.7%	Not Met
2nd Subsequent Year (2027-28)	1,777,280.00	2,092,267.00	17.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	1,713,925.00	1,759,798.00	2.7%	Met
1st Subsequent Year (2026-27)	955,000.00	966,676.00	1.2%	Met
2nd Subsequent Year (2027-28)	850,000.00	884,503.00	4.1%	Met

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

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

- 1a.
- STANDARD NOT MET - Projected total operating revenues have changed since first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 4A if NOT met)	
Explanation: Other State Revenue (linked from 4A if NOT met)	Increase in budgeted special education funding.
Explanation: Other Local Revenue (linked from 4A if NOT met)	Increase in interagency revenue.

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

Explanation: Books and Supplies (linked from 4A if NOT met)	
Explanation: Services and Other Exps (linked from 4A if NOT met)	

5. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	65,288.73	0.00	Not Met
2. First Interim Contribution (information only)		0.00	
(Form 01CSI, First Interim, Criterion 5, Line 1)			

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	94.7%	154.6%	162.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	31.6%	51.5%	54.0%

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

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

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

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

Yes

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

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

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

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

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

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 011, Section E)	(Form 011, Objects 1000-7999)	Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(348,274.00)	2,542,841.00	13.7%	Met
1st Subsequent Year (2026-27)	251,367.00	1,973,274.00	N/A	Met
2nd Subsequent Year (2027-28)	235,390.00	2,033,488.00	N/A	Met

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

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2025-26)	5,394,681.00	Met
1st Subsequent Year (2026-27)	5,699,833.00	Met
2nd Subsequent Year (2027-28)	6,069,481.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	5,206,076.72	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	5,199,794.00	3,551,737.00	3,531,478.00
County Office's Reserve Standard Percentage Level:	5%	5%	5%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	5,199,794.00	3,551,737.00	3,531,478.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	5,199,794.00	3,551,737.00	3,531,478.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	259,989.70	177,586.85	176,573.90
6.	Reserve Standard - by Amount (From percentage level chart above)	88,000.00	88,000.00	88,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	259,989.70	177,586.85	176,573.90

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

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	675,973.00		
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,247,503.00	5,489,328.00	5,724,718.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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.	County Office's Available Reserve Amount (Lines B1 thru B7)	4,923,476.00	5,489,328.00	5,724,718.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	94.69%	154.55%	162.11%
County Office's Reserve Standard				
(Section 8A, Line 7):		259,989.70	177,586.85	176,573.90
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(76,172.00)	(75,524.00)	-.9%	(648.00)	Met
1st Subsequent Year (2026-27)	(76,172.00)	(75,524.00)	-.9%	(648.00)	Met
2nd Subsequent Year (2027-28)	(76,172.00)	(75,524.00)	-.9%	(648.00)	Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	19,000.00	19,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	19,000.00	19,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	19,000.00	19,000.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns	Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?				
	No				

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

No

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

First Interim (Form 01CSI, Item S7A)	Second Interim
38,304.00	38,304.00
0.00	0.00
38,304.00	38,304.00
Actuarial	
Jun 30, 2024	Jun 30, 2024

Data must be entered.

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim (Form 01CSI, Item S7A)	Second Interim
4,713.00	4,713.00
4,855.00	4,855.00
4,997.00	4,997.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00	0.00
0.00	0.00
0.00	0.00

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)

53,799.00	53,799.00
53,799.00	53,799.00
53,799.00	53,799.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1.00	1.00
1.00	1.00
1.00	1.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim (Form 01CSI, Item S7B)		Second Interim

3 Self-Insurance Contributions

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

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

First Interim (Form 01CSI, Item S7B)		Second Interim

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	7.81	7.81	7.81	.81

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

6. 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

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)

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)

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.):

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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	14.00	14.00	14.00	14.00

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

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

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.):

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

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

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

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

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

If No, continue with section S8C.

n/a

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	3.90	3.90	3.90	3.90

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

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

n/a

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Budget Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

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: Sean Snider Title: Superintendent

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 10, 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: Randy Jones Telephone: (530)993-1660 x120
Title: CBO E-mail: rjones@spjUSD.org

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?	X	
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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G		G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	February									
A. BEGINNING CASH			4,133,417.08	4,238,148.96	4,024,935.64	3,775,382.72	3,546,438.37	2,887,067.48	2,291,172.76	2,891,336.79
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		394,696.00	394,696.00	487,960.00	394,696.00	0.00	93,263.00	157,879.00	183,927.00
Property Taxes	8020- 8079				76,390.56			87,308.90	1,053,088.85	
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299		239.35	0.00	30,764.96	2,499.48	0.00	0.00	239.35	0.00
Other State Revenue	8300- 8599		30,162.00	30,162.00	30,162.00	120,085.50	38,643.00	190,000.00	202,311.22	71,675.32
Other Local Revenue	8600- 8799		(69,220.29)	8,490.17	25,082.89	12,670.82	0.00	76,036.56	319.00	4,564.00
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			355,877.06	433,348.17	650,360.41	529,951.80	38,643.00	446,608.46	1,413,837.42	260,166.32
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		54,167.22	66,944.78	260,947.44	278,245.44	290,278.89	281,896.27	249,338.45	265,250.33
Classified Salaries	2000- 2999		51,352.92	73,864.21	80,435.81	86,364.62	92,798.40	93,967.64	86,514.87	88,853.82
Employee Benefits	3000- 3999		48,002.95	65,050.66	154,613.13	160,317.19	164,170.15	165,021.58	153,855.75	157,046.26
Books and Supplies	4000- 4999		2,135.19	57,252.18	68,047.14	31,966.39	52,403.01	48,825.57	40,033.33	17,185.17
Services	5000- 5999		27,923.59	114,145.13	359,518.00	114,903.71	110,690.50	237,918.75	125,759.66	116,345.75
Capital Outlay	6000- 6999		10,000.00	8,588.55	38,206.25	55,274.90	28,861.56	266,803.74	5,597.97	15,968.42
Other Outgo	7000- 7499		31,116.00	31,116.00	31,116.00	31,116.00	0.00	0.00	12,447.00	15,380.00
Interfund Transfers Out	7600- 7629		36,067.93							

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			260,765.80	416,961.51	992,883.77	758,188.25	739,202.51	1,094,433.55	673,547.03	676,029.75
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(91,948.00)	87,848.00							
Accounts Receivable	9200-9299	(1,081,556.20)	246,159.41	3,253.42	(342.16)	21,657.85		1,888.59		20,104.21
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(11,143.27)								
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(1,184,647.47)	334,007.41	3,253.42	(342.16)	21,657.85	0.00	1,888.59	0.00	20,104.21
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(538,514.16)	268,143.37	232,853.40	(93,312.60)	22,365.75	(41,188.62)	(50,041.78)	(10,656.62)	(45,268.76)
Due To Other Funds	9610	(56,243.42)	56,243.42							
Current Loans	9640									
Unearned Revenues	9650	(150,782.98)							150,782.98	
Deferred Inflows of Resources	9690									
SUBTOTAL		(745,540.56)	324,386.79	232,853.40	(93,312.60)	22,365.75	(41,188.62)	(50,041.78)	140,126.36	(45,268.76)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(439,106.91)	9,620.62	(229,599.98)	92,970.44	(707.90)	41,188.62	51,930.37	(140,126.36)	65,372.97
E. NET INCREASE/DECREASE (B - C + D)			104,731.88	(213,213.32)	(249,552.92)	(228,944.35)	(659,370.89)	(595,894.72)	600,164.03	(350,490.46)
F. ENDING CASH (A + E)			4,238,148.96	4,024,935.64	3,775,382.72	3,546,438.37	2,887,067.48	2,291,172.76	2,891,336.79	2,540,846.33
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):	February								
A. BEGINNING CASH		2,540,846.33	1,903,093.16	1,804,471.28	1,417,771.76				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	183,927.00	441,734.00	183,927.00	257,807.00	183,924.00		3,358,436.00	3,358,436.00
Property Taxes	8020-8079		1,008,881.70	0.00	1,349,798.99			3,575,469.00	3,575,469.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	4,007.27	14,646.34	133,349.28	104,812.97			290,559.00	290,559.00
Other State Revenue	8300-8599	23,596.23	80,251.60	264,212.96	183,607.17			1,264,869.00	1,264,869.00
Other Local Revenue	8600-8799	78,730.45	25,430.17	52,705.76	590,620.47			805,430.00	805,430.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		290,260.95	1,570,943.81	634,195.00	2,486,646.60	183,924.00	0.00	9,294,763.00	9,294,763.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	331,457.55	331,457.55	331,457.55	331,457.53	0.00		3,072,899.00	3,072,899.00
Classified Salaries	2000-2999	98,883.43	98,883.43	98,883.43	98,883.42			1,049,686.00	1,049,686.00
Employee Benefits	3000-3999	243,112.84	243,112.83	243,112.83	243,112.83			2,040,529.00	2,040,529.00
Books and Supplies	4000-4999	71,967.38	185,402.74	138,399.81	232,991.09			946,609.00	946,609.00
Services	5000-5999	169,922.80	140,350.60	167,574.00	713,394.51			2,398,447.00	2,398,447.00
Capital Outlay	6000-6999	0.00	657,688.42	33,924.42	15,253.77			1,136,168.00	1,136,168.00
Other Outgo	7000-7499	12,670.12	12,670.12	7,542.48	83,114.28			268,288.00	268,288.00
Interfund Transfers Out	7600-7629				38,932.07			75,000.00	75,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		928,014.12	1,669,565.69	1,020,894.52	1,757,139.50	0.00	0.00	10,987,626.00	10,987,626.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							87,848.00	
Accounts Receivable	9200-9299							292,721.32	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	380,569.32	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							282,894.14	
Due To Other Funds	9610							56,243.42	
Current Loans	9640							0.00	
Unearned Revenues	9650							150,782.98	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	489,920.54	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(109,351.22)	
E. NET INCREASE/DECREASE (B - C + D)		(637,753.17)	(98,621.88)	(386,699.52)	729,507.10	183,924.00	0.00	(1,802,214.22)	(1,692,863.00)
F. ENDING CASH (A + E)		1,903,093.16	1,804,471.28	1,417,771.76	2,147,278.86				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,331,202.86	

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	6,933,905.00	(1.91%)	6,801,515.00	3.27%	7,024,144.00
2. Federal Revenues	8100-8299	100,000.00	0.00%	100,000.00	0.00%	100,000.00
3. Other State Revenues	8300-8599	90,022.00	0.00%	90,022.00	0.00%	90,022.00
4. Other Local Revenues	8600-8799	321,827.00	(15.54%)	271,827.00	0.00%	271,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(204,872.00)	112.17%	(434,682.00)	27.61%	(554,682.00)
6. Total (Sum lines A1 thru A5c)		7,240,882.00	(5.69%)	6,828,682.00	1.50%	6,931,311.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,439,270.00		2,468,541.00
b. Step & Column Adjustment				29,271.00		29,622.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,439,270.00	1.20%	2,468,541.00	1.20%	2,498,163.00
2. Classified Salaries						
a. Base Salaries				977,237.00		1,001,668.00
b. Step & Column Adjustment				24,431.00		25,042.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	977,237.00	2.50%	1,001,668.00	2.50%	1,026,710.00
3. Employee Benefits	3000-3999	1,552,561.00	1.50%	1,575,849.00	1.50%	1,599,487.00
4. Books and Supplies	4000-4999	320,674.00	(9.57%)	290,000.00	0.00%	290,000.00
5. Services and Other Operating Expenditures	5000-5999	1,766,125.00	0.00%	1,766,125.00	0.00%	1,766,125.00
6. Capital Outlay	6000-6999	321,847.00	(86.02%)	45,000.00	0.00%	45,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(76,965.00)	0.00%	(76,965.00)	0.00%	(76,965.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	75,000.00	0.00%	75,000.00	0.00%	75,000.00
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)		7,644,037.00	(3.02%)	7,413,506.00	1.06%	7,491,808.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(403,155.00)		(584,824.00)		(560,497.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,813,735.00		2,410,580.00		1,825,756.00
2. Ending Fund Balance (Sum lines C and D1)		2,410,580.00		1,825,756.00		1,265,259.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	4,100.00		4,100.00		4,100.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	500,000.00		215,000.00		0.00
d. Assigned	9780	314,410.00				
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	1,161,845.00				
2. Unassigned/Unappropriated	9790	430,225.00		1,606,656.00		1,261,159.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,410,580.00		1,825,756.00		1,265,259.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,161,845.00		0.00		0.00
c. Unassigned/Unappropriated	9790	430,225.00		1,606,656.00		1,261,159.00
(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)		1,592,070.00		1,606,656.00		1,261,159.00
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.						

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%	
2. Federal Revenues	8100-8299	190,559.00	(18.63%)	155,063.00	0.00%	155,063.00
3. Other State Revenues	8300-8599	1,174,847.00	(38.88%)	718,008.00	0.00%	718,008.00
4. Other Local Revenues	8600-8799	483,603.00	(94.21%)	28,000.00	0.00%	28,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	204,872.00	112.17%	434,682.00	27.61%	554,682.00
6. Total (Sum lines A1 thru A5c)		2,053,881.00	(34.96%)	1,335,753.00	8.98%	1,455,753.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				633,629.00		643,704.00
b. Step & Column Adjustment				10,075.00		10,235.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	633,629.00	1.59%	643,704.00	1.59%	653,939.00
2. Classified Salaries						
a. Base Salaries				72,449.00		73,978.00
b. Step & Column Adjustment				1,529.00		1,561.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	72,449.00	2.11%	73,978.00	2.11%	75,539.00
3. Employee Benefits	3000-3999	487,968.00	.53%	490,554.00	.53%	493,154.00
4. Books and Supplies	4000-4999	625,935.00	(72.04%)	175,000.00	(99.94%)	111.00
5. Services and Other Operating Expenditures	5000-5999	632,322.00	(60.46%)	250,000.00	(20.00%)	200,000.00
6. Capital Outlay	6000-6999	814,321.00	(97.79%)	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	76,965.00	0.00%	76,965.00	0.00%	76,965.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
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)		3,343,589.00	(48.31%)	1,728,201.00	(12.18%)	1,517,708.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,289,708.00)		(392,448.00)		(61,955.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,758,791.00		469,083.00		76,635.00
2. Ending Fund Balance (Sum lines C and D1)		469,083.00		76,635.00		14,680.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	469,083.00		76,635.00		14,680.00
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)		469,083.00		76,635.00		14,680.00
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	6,933,905.00	(1.91%)	6,801,515.00	3.27%	7,024,144.00
2. Federal Revenues	8100-8299	290,559.00	(12.22%)	255,063.00	0.00%	255,063.00
3. Other State Revenues	8300-8599	1,264,869.00	(36.12%)	808,030.00	0.00%	808,030.00
4. Other Local Revenues	8600-8799	805,430.00	(62.77%)	299,827.00	0.00%	299,827.00
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)		9,294,763.00	(12.16%)	8,164,435.00	2.73%	8,387,064.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,072,899.00		3,112,245.00
b. Step & Column Adjustment				39,346.00		39,857.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,072,899.00	1.28%	3,112,245.00	1.28%	3,152,102.00
2. Classified Salaries						
a. Base Salaries				1,049,686.00		1,075,646.00
b. Step & Column Adjustment				25,960.00		26,603.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,049,686.00	2.47%	1,075,646.00	2.47%	1,102,249.00
3. Employee Benefits	3000-3999	2,040,529.00	1.27%	2,066,403.00	1.27%	2,092,641.00
4. Books and Supplies	4000-4999	946,609.00	(50.88%)	465,000.00	(37.61%)	290,111.00
5. Services and Other Operating Expenditures	5000-5999	2,398,447.00	(15.94%)	2,016,125.00	(2.48%)	1,966,125.00
6. Capital Outlay	6000-6999	1,136,168.00	(94.46%)	63,000.00	0.00%	63,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	268,288.00	0.00%	268,288.00	0.00%	268,288.00
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	75,000.00	0.00%	75,000.00	0.00%	75,000.00
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)		10,987,626.00	(16.80%)	9,141,707.00	(1.45%)	9,009,516.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,692,863.00)		(977,272.00)		(622,452.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,572,526.00		2,879,663.00		1,902,391.00
2. Ending Fund Balance (Sum lines C and D1)		2,879,663.00		1,902,391.00		1,279,939.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	4,100.00		4,100.00		4,100.00
b. Restricted	9740	469,083.00		76,635.00		14,680.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	500,000.00		215,000.00		0.00
d. Assigned	9780	314,410.00		0.00		0.00
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	1,161,845.00		0.00		0.00
2. Unassigned/Unappropriated	9790	430,225.00		1,606,656.00		1,261,159.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,879,663.00		1,902,391.00		1,279,939.00
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	1,161,845.00		0.00		0.00
c. Unassigned/Unappropriated	9790	430,225.00		1,606,656.00		1,261,159.00
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)		1,592,070.00		1,606,656.00		1,261,159.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.49%		17.58%		14.00%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. 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)		377.78		377.78		377.78
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		10,987,626.00		9,141,707.00		9,009,516.00
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)		10,987,626.00		9,141,707.00		9,009,516.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		439,505.04		365,668.28		360,380.64
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)		439,505.04		365,668.28		360,380.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	6,868,242.00	6,911,655.00	3,139,978.31	6,933,905.00	22,250.00	0.3%
2) Federal Revenue		8100-8299	200,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,298.00	89,298.00	55,185.63	90,022.00	724.00	0.8%
4) Other Local Revenue		8600-8799	321,827.00	321,827.00	53,379.15	321,827.00	0.00	0.0%
5) TOTAL, REVENUES			7,479,367.00	7,422,780.00	3,248,543.09	7,445,754.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,460,102.00	2,388,032.00	1,302,081.93	2,439,270.00	(51,238.00)	-2.1%
2) Classified Salaries		2000-2999	990,634.00	915,896.00	511,853.42	977,237.00	(61,341.00)	-6.7%
3) Employee Benefits		3000-3999	1,624,624.00	1,509,575.00	821,714.12	1,552,561.00	(42,986.00)	-2.8%
4) Books and Supplies		4000-4999	303,813.00	304,813.00	188,868.58	320,674.00	(15,861.00)	-5.2%
5) Services and Other Operating Expenditures		5000-5999	1,549,501.00	1,548,685.00	921,631.66	1,766,125.00	(217,440.00)	-14.0%
6) Capital Outlay		6000-6999	269,197.00	269,197.00	138,746.29	321,847.00	(52,650.00)	-19.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,288.00	268,288.00	136,911.00	268,288.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(81,186.00)	(57,678.00)	0.00	(76,965.00)	19,287.00	-33.4%
9) TOTAL, EXPENDITURES			7,384,973.00	7,146,808.00	4,021,807.00	7,569,037.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,394.00	275,972.00	(773,263.91)	(123,283.00)		
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	86,232.00	112,299.00	36,067.93	75,000.00	37,299.00	33.2%
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	(155,731.00)	(202,876.00)	0.00	(204,872.00)	(1,996.00)	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(241,963.00)	(315,175.00)	(36,067.93)	(279,872.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(147,569.00)	(39,203.00)	(809,331.84)	(403,155.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,813,733.44	2,813,735.00		2,813,735.00	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)			2,813,733.44	2,813,735.00		2,813,735.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,813,733.44	2,813,735.00		2,813,735.00		
2) Ending Balance, June 30 (E + F1e)			2,666,164.44	2,774,532.00		2,410,580.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,100.00	4,100.00		4,100.00		
Stores		9712	0.00	0.00		0.00		

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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	500,000.00	500,000.00		500,000.00		
Necessary Small School Reserve	0000	9760	500,000.00					
Necessary Small School Reserve	0000	9760		500,000.00				
Necessary Small School Reserve	0000	9760				500,000.00		
d) Assigned								
Other Assignments		9780	114,160.76	349,867.00		314,410.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,279,027.00	1,267,027.00		1,161,845.00		
Unassigned/Unappropriated Amount		9790	768,876.68	653,538.00		430,225.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,600,874.00	2,643,549.00	1,736,663.00	2,656,295.00	12,746.00	0.5%
Education Protection Account State Aid - Current Year		8012	393,003.00	755,883.00	186,527.00	702,141.00	(53,742.00)	-7.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,843.00	18,024.00	3,475.42	18,421.00	397.00	2.2%
Timber Yield Tax		8022	25,960.00	16,249.00	41,556.66	14,951.00	(1,298.00)	-8.0%
Other Subventions/In-Lieu Taxes		8029	2,376.00	0.00	96.66	2,360.00	2,360.00	New
County & District Taxes								
Secured Roll Taxes		8041	3,127,674.00	3,288,499.00	1,122,567.70	3,345,160.00	56,661.00	1.7%
Unsecured Roll Taxes		8042	98,100.00	96,908.00	47,853.82	101,339.00	4,431.00	4.6%
Prior Years' Taxes		8043	562.00	2,543.00	1,238.05	3,238.00	695.00	27.3%
Supplemental Taxes		8044	600,850.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	90,000.00	0.00	90,000.00	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			6,868,242.00	6,911,655.00	3,139,978.31	6,933,905.00	22,250.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,868,242.00	6,911,655.00	3,139,978.31	6,933,905.00	22,250.00	0.3%
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	200,000.00	100,000.00	0.00	100,000.00	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			200,000.00	100,000.00	0.00	100,000.00	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	17,844.00	17,844.00	19,270.00	17,844.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	71,054.00	71,054.00	34,859.13	71,778.00	724.00	1.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

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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	400.00	400.00	1,056.50	400.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			89,298.00	89,298.00	55,185.63	90,022.00	724.00	0.8%
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	4,500.00	4,500.00	296.00	4,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	75,965.78	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(87,848.00)	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	189,500.00	189,500.00	43,256.92	189,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	67,827.00	67,827.00	21,708.45	67,827.00	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			321,827.00	321,827.00	53,379.15	321,827.00	0.00	0.0%
TOTAL, REVENUES			7,479,367.00	7,422,780.00	3,248,543.09	7,445,754.00	22,974.00	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,008,290.00	1,871,838.00	985,968.27	1,878,762.00	(6,924.00)	-0.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	451,812.00	516,194.00	316,113.66	560,508.00	(44,314.00)	-8.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,460,102.00	2,388,032.00	1,302,081.93	2,439,270.00	(51,238.00)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	233,402.00	179,861.00	85,237.75	199,969.00	(20,108.00)	-11.2%
Classified Support Salaries		2200	492,184.00	476,637.00	289,694.20	517,949.00	(41,312.00)	-8.7%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,840.00	1,530.00	2,761.00	79.00	2.8%
Clerical, Technical and Office Salaries		2400	262,348.00	256,558.00	135,391.47	256,558.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			990,634.00	915,896.00	511,853.42	977,237.00	(61,341.00)	-6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	464,284.00	444,394.00	235,659.53	465,369.00	(20,975.00)	-4.7%
PERS		3201-3202	226,163.00	211,930.00	116,997.21	214,982.00	(3,052.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	103,473.00	98,231.00	55,362.87	105,630.00	(7,399.00)	-7.5%
Health and Welfare Benefits		3401-3402	703,481.00	650,422.00	342,719.99	639,884.00	10,538.00	1.6%
Unemployment Insurance		3501-3502	1,731.00	1,651.00	1,146.80	1,716.00	(65.00)	-3.9%
Workers' Compensation		3601-3602	107,955.00	102,947.00	56,703.77	107,443.00	(4,496.00)	-4.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,537.00	0.00	13,123.95	17,537.00	(17,537.00)	New
TOTAL, EMPLOYEE BENEFITS			1,624,624.00	1,509,575.00	821,714.12	1,552,561.00	(42,986.00)	-2.8%
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	246,263.00	247,263.00	176,639.12	255,624.00	(8,361.00)	-3.4%
Noncapitalized Equipment		4400	57,550.00	57,550.00	12,229.46	65,050.00	(7,500.00)	-13.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			303,813.00	304,813.00	188,868.58	320,674.00	(15,861.00)	-5.2%
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	8,024.00	8,024.00	14,996.06	8,024.00	0.00	0.0%
Dues and Memberships		5300	14,939.00	14,123.00	10,101.59	14,123.00	0.00	0.0%
Insurance		5400-5450	178,500.00	178,500.00	218,413.59	178,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	504,947.00	504,947.00	163,460.05	504,947.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,416.00	85,416.00	74,271.99	160,416.00	(75,000.00)	-87.8%
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	648,396.00	648,396.00	425,728.51	790,836.00	(142,440.00)	-22.0%
Communications		5900	109,279.00	109,279.00	14,659.87	109,279.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,549,501.00	1,548,685.00	921,631.66	1,766,125.00	(217,440.00)	-14.0%
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	26,107.00	26,107.00	138,746.29	28,757.00	(2,650.00)	-10.2%
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	243,090.00	243,090.00	0.00	293,090.00	(50,000.00)	-20.6%
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			269,197.00	269,197.00	138,746.29	321,847.00	(52,650.00)	-19.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	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	163,838.00	163,838.00	136,911.00	163,838.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund
Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			268,288.00	268,288.00	136,911.00	268,288.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(81,186.00)	(57,678.00)	0.00	(76,965.00)	19,287.00	-33.4%
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			(81,186.00)	(57,678.00)	0.00	(76,965.00)	19,287.00	-33.4%
TOTAL, EXPENDITURES			7,384,973.00	7,146,808.00	4,021,807.00	7,569,037.00	(422,229.00)	-5.9%
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	86,232.00	112,299.00	36,067.93	75,000.00	37,299.00	33.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			86,232.00	112,299.00	36,067.93	75,000.00	37,299.00	33.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								

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)
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	(155,731.00)	(202,876.00)	0.00	(204,872.00)	(1,996.00)	1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(155,731.00)	(202,876.00)	0.00	(204,872.00)	(1,996.00)	1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(241,963.00)	(315,175.00)	(36,067.93)	(279,872.00)	35,303.00	-11.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	171,318.00	186,146.00	33,743.14	190,559.00	4,413.00	2.4%
3) Other State Revenue		8300-8599	1,131,019.00	1,188,137.00	586,340.09	1,174,847.00	(13,290.00)	-1.1%
4) Other Local Revenue		8600-8799	481,603.00	483,603.00	0.00	483,603.00	0.00	0.0%
5) TOTAL, REVENUES			1,783,940.00	1,857,886.00	620,083.23	1,849,009.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	741,022.00	411,553.00	179,736.56	633,629.00	(222,076.00)	-54.0%
2) Classified Salaries		2000-2999	110,433.00	73,970.00	53,445.05	72,449.00	1,521.00	2.1%
3) Employee Benefits		3000-3999	580,254.00	434,155.00	89,317.29	487,968.00	(53,813.00)	-12.4%
4) Books and Supplies		4000-4999	569,106.00	566,999.00	111,794.23	625,935.00	(58,936.00)	-10.4%
5) Services and Other Operating Expenditures		5000-5999	474,239.00	542,207.00	169,227.68	632,322.00	(90,115.00)	-16.6%
6) Capital Outlay		6000-6999	631,111.00	790,549.00	274,586.68	814,321.00	(23,772.00)	-3.0%
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	81,186.00	57,678.00	0.00	76,965.00	(19,287.00)	-33.4%
9) TOTAL, EXPENDITURES			3,187,351.00	2,877,111.00	878,107.49	3,343,589.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,403,411.00)	(1,019,225.00)	(258,024.26)	(1,494,580.00)		
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	155,731.00	202,876.00	0.00	204,872.00	1,996.00	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			155,731.00	202,876.00	0.00	204,872.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,247,680.00)	(816,349.00)	(258,024.26)	(1,289,708.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,758,790.55	1,758,790.00		1,758,791.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,758,790.55	1,758,790.00		1,758,791.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,758,790.55	1,758,790.00		1,758,791.00		
2) Ending Balance, June 30 (E + F1e)			511,110.55	942,441.00		469,083.00		
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		

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 Others		9719	0.00	0.00		0.00		
b) Restricted		9740	568,032.49	942,441.00		469,083.00		
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	(56,921.94)	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%
FEDERAL REVENUE								

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)
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	4,526.00	4,526.00	0.00	4,526.00	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	104,833.00	104,833.00	26,917.00	109,256.00	4,423.00	4.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	15,097.00	23,341.00	3,847.96	23,330.00	(11.00)	0.0%
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	15,227.00	2,499.48	15,227.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	4,321.00	0.00	4,321.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,862.00	33,898.00	478.70	33,899.00	1.00	0.0%
TOTAL, FEDERAL REVENUE			171,318.00	186,146.00	33,743.14	190,559.00	4,413.00	2.4%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	30,718.00	30,718.00	1,647.46	30,978.00	260.00	0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	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)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	131,092.00	105,449.00	69,595.00	129,914.00	24,465.00	23.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	157,345.00	307,911.00	85,043.85	236,142.00	(71,769.00)	-23.3%
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	56,150.00	63,510.00	41,919.00	63,510.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	755,714.00	680,549.00	388,134.78	714,303.00	33,754.00	5.0%
TOTAL, OTHER STATE REVENUE			1,131,019.00	1,188,137.00	586,340.09	1,174,847.00	(13,290.00)	-1.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	481,603.00	483,603.00	0.00	483,603.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			481,603.00	483,603.00	0.00	483,603.00	0.00	0.0%
TOTAL, REVENUES			1,783,940.00	1,857,886.00	620,083.23	1,849,009.00	(8,877.00)	-0.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	673,375.00	283,906.00	175,276.02	625,982.00	(342,076.00)	-120.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,647.00	7,647.00	4,460.54	7,647.00	0.00	0.0%
Other Certificated Salaries		1900	60,000.00	120,000.00	0.00	0.00	120,000.00	100.0%
TOTAL, CERTIFICATED SALARIES			741,022.00	411,553.00	179,736.56	633,629.00	(222,076.00)	-54.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	72,963.00	25,583.00	11,820.19	45,337.00	(19,754.00)	-77.2%
Classified Support Salaries		2200	37,470.00	48,387.00	41,624.86	27,112.00	21,275.00	44.0%
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			110,433.00	73,970.00	53,445.05	72,449.00	1,521.00	2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	394,412.00	328,105.00	34,329.68	357,450.00	(29,345.00)	-8.9%
PERS		3201-3202	26,284.00	12,595.00	5,099.56	16,367.00	(3,772.00)	-29.9%
OASDI/Medicare/Alternative		3301-3302	27,954.00	11,092.00	6,502.55	16,620.00	(5,528.00)	-49.8%
Health and Welfare Benefits		3401-3402	105,080.00	67,084.00	35,852.73	74,391.00	(7,307.00)	-10.9%
Unemployment Insurance		3501-3502	398.00	238.00	116.66	354.00	(116.00)	-48.7%
Workers' Compensation		3601-3602	26,126.00	15,041.00	7,416.11	22,786.00	(7,745.00)	-51.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			580,254.00	434,155.00	89,317.29	487,968.00	(53,813.00)	-12.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,318.00	22,318.00	27,085.17	28,318.00	(6,000.00)	-26.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	244,099.00	220,745.00	38,907.22	198,578.00	22,167.00	10.0%
Noncapitalized Equipment		4400	302,689.00	323,936.00	45,801.84	399,039.00	(75,103.00)	-23.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			569,106.00	566,999.00	111,794.23	625,935.00	(58,936.00)	-10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	61,095.00	60,855.00	25,000.00	57,865.00	2,990.00	4.9%
Travel and Conferences		5200	123,602.00	123,963.00	10,108.91	106,929.00	17,034.00	13.7%
Dues and Memberships		5300	67.00	63.00	37.11	63.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	3,062.47	3,117.00	1,883.00	37.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	1,163.08	1,472.00	28.00	1.9%
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	282,975.00	350,826.00	129,856.11	462,876.00	(112,050.00)	-31.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			474,239.00	542,207.00	169,227.68	632,322.00	(90,115.00)	-16.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	398,473.00	557,911.00	274,586.68	453,885.00	104,026.00	18.6%
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	232,638.00	232,638.00	0.00	360,436.00	(127,798.00)	-54.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			631,111.00	790,549.00	274,586.68	814,321.00	(23,772.00)	-3.0%
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%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	81,186.00	57,678.00	0.00	76,965.00	(19,287.00)	-33.4%
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			81,186.00	57,678.00	0.00	76,965.00	(19,287.00)	-33.4%
TOTAL, EXPENDITURES			3,187,351.00	2,877,111.00	878,107.49	3,343,589.00	(466,478.00)	-16.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	155,731.00	202,876.00	0.00	204,872.00	1,996.00	1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			155,731.00	202,876.00	0.00	204,872.00	1,996.00	1.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			155,731.00	202,876.00	0.00	204,872.00	(1,996.00)	-1.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	6,868,242.00	6,911,655.00	3,139,978.31	6,933,905.00	22,250.00	0.3%
2) Federal Revenue		8100-8299	371,318.00	286,146.00	33,743.14	290,559.00	4,413.00	1.5%
3) Other State Revenue		8300-8599	1,220,317.00	1,277,435.00	641,525.72	1,264,869.00	(12,566.00)	-1.0%
4) Other Local Revenue		8600-8799	803,430.00	805,430.00	53,379.15	805,430.00	0.00	0.0%
5) TOTAL, REVENUES			9,263,307.00	9,280,666.00	3,868,626.32	9,294,763.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,201,124.00	2,799,585.00	1,481,818.49	3,072,899.00	(273,314.00)	-9.8%
2) Classified Salaries		2000-2999	1,101,067.00	989,866.00	565,298.47	1,049,686.00	(59,820.00)	-6.0%
3) Employee Benefits		3000-3999	2,204,878.00	1,943,730.00	911,031.41	2,040,529.00	(96,799.00)	-5.0%
4) Books and Supplies		4000-4999	872,919.00	871,812.00	300,662.81	946,609.00	(74,797.00)	-8.6%
5) Services and Other Operating Expenditures		5000-5999	2,023,740.00	2,090,892.00	1,090,859.34	2,398,447.00	(307,555.00)	-14.7%
6) Capital Outlay		6000-6999	900,308.00	1,059,746.00	413,332.97	1,136,168.00	(76,422.00)	-7.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,288.00	268,288.00	136,911.00	268,288.00	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			10,572,324.00	10,023,919.00	4,899,914.49	10,912,626.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,309,017.00)	(743,253.00)	(1,031,288.17)	(1,617,863.00)		
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	86,232.00	112,299.00	36,067.93	75,000.00	37,299.00	33.2%
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			(86,232.00)	(112,299.00)	(36,067.93)	(75,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,395,249.00)	(855,552.00)	(1,067,356.10)	(1,692,863.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,572,523.99	4,572,525.00		4,572,526.00	1.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,572,523.99	4,572,525.00		4,572,526.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,572,523.99	4,572,525.00		4,572,526.00		
2) Ending Balance, June 30 (E + F1e)			3,177,274.99	3,716,973.00		2,879,663.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,100.00	4,100.00		4,100.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	568,032.49	942,441.00		469,083.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	500,000.00	500,000.00		500,000.00		
Necessary Small School Reserve	0000	9760	500,000.00					
Necessary Small School Reserve	0000	9760		500,000.00				
Necessary Small School Reserve	0000	9760				500,000.00		
d) Assigned								
Other Assignments		9780	114,160.76	349,867.00		314,410.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,279,027.00	1,267,027.00		1,161,845.00		
Unassigned/Unappropriated Amount		9790	711,954.74	653,538.00		430,225.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,600,874.00	2,643,549.00	1,736,663.00	2,656,295.00	12,746.00	0.5%
Education Protection Account State Aid - Current Year		8012	393,003.00	755,883.00	186,527.00	702,141.00	(53,742.00)	-7.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	18,843.00	18,024.00	3,475.42	18,421.00	397.00	2.2%
Timber Yield Tax		8022	25,960.00	16,249.00	41,556.66	14,951.00	(1,298.00)	-8.0%
Other Subventions/In-Lieu Taxes		8029	2,376.00	0.00	96.66	2,360.00	2,360.00	New
County & District Taxes								
Secured Roll Taxes		8041	3,127,674.00	3,288,499.00	1,122,567.70	3,345,160.00	56,661.00	1.7%
Unsecured Roll Taxes		8042	98,100.00	96,908.00	47,853.82	101,339.00	4,431.00	4.6%
Prior Years' Taxes		8043	562.00	2,543.00	1,238.05	3,238.00	695.00	27.3%
Supplemental Taxes		8044	600,850.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	90,000.00	0.00	90,000.00	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			6,868,242.00	6,911,655.00	3,139,978.31	6,933,905.00	22,250.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	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)
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,868,242.00	6,911,655.00	3,139,978.31	6,933,905.00	22,250.00	0.3%
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	4,526.00	4,526.00	0.00	4,526.00	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	200,000.00	100,000.00	0.00	100,000.00	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	104,833.00	104,833.00	26,917.00	109,256.00	4,423.00	4.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	15,097.00	23,341.00	3,847.96	23,330.00	(11.00)	0.0%
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	15,227.00	2,499.48	15,227.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	4,321.00	0.00	4,321.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	36,862.00	33,898.00	478.70	33,899.00	1.00	0.0%
TOTAL, FEDERAL REVENUE			371,318.00	286,146.00	33,743.14	290,559.00	4,413.00	1.5%
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	17,844.00	17,844.00	19,270.00	17,844.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	101,772.00	101,772.00	36,506.59	102,756.00	984.00	1.0%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	131,092.00	105,449.00	69,595.00	129,914.00	24,465.00	23.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	157,345.00	307,911.00	85,043.85	236,142.00	(71,769.00)	-23.3%
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	56,150.00	63,510.00	41,919.00	63,510.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	756,114.00	680,949.00	389,191.28	714,703.00	33,754.00	5.0%
TOTAL, OTHER STATE REVENUE			1,220,317.00	1,277,435.00	641,525.72	1,264,869.00	(12,566.00)	-1.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,500.00	4,500.00	296.00	4,500.00	0.00	0.0%
Interest		8660	60,000.00	60,000.00	75,965.78	60,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(87,848.00)	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	189,500.00	189,500.00	43,256.92	189,500.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	549,430.00	551,430.00	21,708.45	551,430.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			803,430.00	805,430.00	53,379.15	805,430.00	0.00	0.0%
TOTAL, REVENUES			9,263,307.00	9,280,666.00	3,868,626.32	9,294,763.00	14,097.00	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,681,665.00	2,155,744.00	1,161,244.29	2,504,744.00	(349,000.00)	-16.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	459,459.00	523,841.00	320,574.20	568,155.00	(44,314.00)	-8.5%
Other Certificated Salaries		1900	60,000.00	120,000.00	0.00	0.00	120,000.00	100.0%
TOTAL, CERTIFICATED SALARIES			3,201,124.00	2,799,585.00	1,481,818.49	3,072,899.00	(273,314.00)	-9.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	306,365.00	205,444.00	97,057.94	245,306.00	(39,862.00)	-19.4%
Classified Support Salaries		2200	529,654.00	525,024.00	331,319.06	545,061.00	(20,037.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	2,700.00	2,840.00	1,530.00	2,761.00	79.00	2.8%
Clerical, Technical and Office Salaries		2400	262,348.00	256,558.00	135,391.47	256,558.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,101,067.00	989,866.00	565,298.47	1,049,686.00	(59,820.00)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	858,696.00	772,499.00	269,989.21	822,819.00	(50,320.00)	-6.5%
PERS		3201-3202	252,447.00	224,525.00	122,096.77	231,349.00	(6,824.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	131,427.00	109,323.00	61,865.42	122,250.00	(12,927.00)	-11.8%
Health and Welfare Benefits		3401-3402	808,561.00	717,506.00	378,572.72	714,275.00	3,231.00	0.5%
Unemployment Insurance		3501-3502	2,129.00	1,889.00	1,263.46	2,070.00	(181.00)	-9.6%
Workers' Compensation		3601-3602	134,081.00	117,988.00	64,119.88	130,229.00	(12,241.00)	-10.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	17,537.00	0.00	13,123.95	17,537.00	(17,537.00)	New
TOTAL, EMPLOYEE BENEFITS			2,204,878.00	1,943,730.00	911,031.41	2,040,529.00	(96,799.00)	-5.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,318.00	22,318.00	27,085.17	28,318.00	(6,000.00)	-26.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	490,362.00	468,008.00	215,546.34	454,202.00	13,806.00	2.9%
Noncapitalized Equipment		4400	360,239.00	381,486.00	58,031.30	464,089.00	(82,603.00)	-21.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			872,919.00	871,812.00	300,662.81	946,609.00	(74,797.00)	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	61,095.00	60,855.00	25,000.00	57,865.00	2,990.00	4.9%
Travel and Conferences		5200	131,626.00	131,987.00	25,104.97	114,953.00	17,034.00	12.9%
Dues and Memberships		5300	15,006.00	14,186.00	10,138.70	14,186.00	0.00	0.0%
Insurance		5400-5450	178,500.00	178,500.00	218,413.59	178,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	509,947.00	509,947.00	166,522.52	508,064.00	1,883.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	86,916.00	86,916.00	75,435.07	161,888.00	(74,972.00)	-86.3%
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	931,371.00	999,222.00	555,584.62	1,253,712.00	(254,490.00)	-25.5%
Communications		5900	109,279.00	109,279.00	14,659.87	109,279.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,023,740.00	2,090,892.00	1,090,859.34	2,398,447.00	(307,555.00)	-14.7%
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	424,580.00	584,018.00	413,332.97	482,642.00	101,376.00	17.4%
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	475,728.00	475,728.00	0.00	653,526.00	(177,798.00)	-37.4%
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			900,308.00	1,059,746.00	413,332.97	1,136,168.00	(76,422.00)	-7.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	104,450.00	0.00	104,450.00	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	163,838.00	163,838.00	136,911.00	163,838.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			268,288.00	268,288.00	136,911.00	268,288.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	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			10,572,324.00	10,023,919.00	4,899,914.49	10,912,626.00	(888,707.00)	-8.9%
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	86,232.00	112,299.00	36,067.93	75,000.00	37,299.00	33.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			86,232.00	112,299.00	36,067.93	75,000.00	37,299.00	33.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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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)			(86,232.00)	(112,299.00)	(36,067.93)	(75,000.00)	(37,299.00)	33.2%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	56,055.00
4127	ESSA: Title IV, Part A, Student Support and Academic Enrichment Grants	3,862.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	83,489.00
6266	Educator Effectiveness, FY 2021-22	28,992.00
6300	Lottery: Instructional Materials	37,404.00
6547	Special Education Early Intervention Preschool Grant	107,982.00
7339	Dual Enrollment Opportunities	148,744.00
9010	Other Restricted Local	2,555.00
Total, Restricted Balance		469,083.00

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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	120,056.00	0.00		120,056.00	120,056.00	New
c) As of July 1 - Audited (F1a + F1b)			120,056.00	0.00		120,056.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,056.00	0.00		120,056.00		
2) Ending Balance, June 30 (E + F1e)			120,056.00	0.00		120,056.00		
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	120,056.00	0.00		120,056.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	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%
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	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								
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			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								
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	120,056.00
Total, Restricted Balance		120,056.00

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	98,500.00	98,500.00	40,023.57	118,300.00	19,800.00	20.1%
3) Other State Revenue		8300-8599	105,700.00	105,700.00	51,944.78	144,400.00	38,700.00	36.6%
4) Other Local Revenue		8600-8799	150.00	150.00	1,928.28	150.00	0.00	0.0%
5) TOTAL, REVENUES			204,350.00	204,350.00	93,896.63	262,850.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	123,273.00	119,326.00	57,838.97	119,065.00	261.00	0.2%
3) Employee Benefits		3000-3999	53,883.00	58,931.00	29,268.17	57,959.00	972.00	1.6%
4) Books and Supplies		4000-4999	104,200.00	124,800.00	76,794.66	142,527.00	(17,727.00)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	9,226.00	9,226.00	528.00	9,307.00	(81.00)	-0.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			290,582.00	312,283.00	164,429.80	328,858.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,232.00)	(107,933.00)	(70,533.17)	(66,008.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	86,232.00	112,299.00	36,067.93	75,000.00	(37,299.00)	-33.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			86,232.00	112,299.00	36,067.93	75,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	4,366.00	(34,465.24)	8,992.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(1,966.00)	(1,966.00)		(1,966.00)	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)			(1,966.00)	(1,966.00)		(1,966.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1,966.00)	(1,966.00)		(1,966.00)		
2) Ending Balance, June 30 (E + F1e)			(1,966.00)	2,400.00		7,026.00		
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	0.00	4,366.00		8,992.00		
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	(1,966.00)	(1,966.00)		(1,966.00)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	89,400.00	89,400.00	35,448.74	100,800.00	11,400.00	12.8%
Donated Food Commodities		8221	9,100.00	9,100.00	4,574.83	17,500.00	8,400.00	92.3%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			98,500.00	98,500.00	40,023.57	118,300.00	19,800.00	20.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	105,700.00	105,700.00	51,944.78	144,400.00	38,700.00	36.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			105,700.00	105,700.00	51,944.78	144,400.00	38,700.00	36.6%
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	150.00	150.00	114.50	150.00	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	(152.22)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,966.00	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			150.00	150.00	1,928.28	150.00	0.00	0.0%
TOTAL, REVENUES			204,350.00	204,350.00	93,896.63	262,850.00		
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	123,273.00	119,326.00	57,838.97	119,065.00	261.00	0.2%
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			123,273.00	119,326.00	57,838.97	119,065.00	261.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	55.36	0.00	0.00	0.0%
PERS		3201-3202	23,818.00	28,974.00	14,534.53	29,035.00	(61.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	8,620.00	8,594.00	4,059.12	7,851.00	743.00	8.6%
Health and Welfare Benefits		3401-3402	17,537.00	17,537.00	8,768.30	17,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	62.00	60.00	28.92	59.00	1.00	1.7%
Workers' Compensation		3601-3602	3,846.00	3,766.00	1,821.94	3,477.00	289.00	7.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			53,883.00	58,931.00	29,268.17	57,959.00	972.00	1.6%
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	10,636.00	15,236.00	5,876.49	15,236.00	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Food		4700	91,564.00	107,564.00	70,918.17	125,291.00	(17,727.00)	-16.5%
TOTAL, BOOKS AND SUPPLIES			104,200.00	124,800.00	76,794.66	142,527.00	(17,727.00)	-14.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,014.00	1,014.00	0.00	1,014.00	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	7,312.00	7,312.00	0.00	7,312.00	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	900.00	900.00	528.00	981.00	(81.00)	-9.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,226.00	9,226.00	528.00	9,307.00	(81.00)	-0.9%
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			290,582.00	312,283.00	164,429.80	328,858.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	86,232.00	112,299.00	36,067.93	75,000.00	(37,299.00)	-33.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			86,232.00	112,299.00	36,067.93	75,000.00	(37,299.00)	-33.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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)			86,232.00	112,299.00	36,067.93	75,000.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	8,992.00
Total, Restricted Balance		8,992.00

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	10,000.00	10,000.00	(6,993.19)	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	(6,993.19)	10,000.00		
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	3,015.00	3,015.00	0.00	3,015.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	109,376.00	109,376.00	45,134.89	109,376.00	0.00	0.0%
6) Capital Outlay		6000-6999	362,500.00	362,500.00	319,629.27	362,500.00	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			474,891.00	474,891.00	364,764.16	474,891.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(464,891.00)	(464,891.00)	(371,757.35)	(464,891.00)		
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)			(464,891.00)	(464,891.00)	(371,757.35)	(464,891.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,983,099.13	2,983,099.00		2,983,099.00	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)			2,983,099.13	2,983,099.00		2,983,099.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,983,099.13	2,983,099.00		2,983,099.00		
2) Ending Balance, June 30 (E + F1e)			2,518,208.13	2,518,208.00		2,518,208.00		
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	2,400,298.01	2,400,298.00		2,400,298.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

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 Assignments		9780	117,910.12	117,910.00		117,910.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	45,666.81	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(52,660.00)	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			10,000.00	10,000.00	(6,993.19)	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	(6,993.19)	10,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,015.00	1,015.00	0.00	1,015.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,015.00	3,015.00	0.00	3,015.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

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)
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	2,000.00	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	109,376.00	109,376.00	43,134.89	109,376.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,376.00	109,376.00	45,134.89	109,376.00	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	362,500.00	362,500.00	319,629.27	362,500.00	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			362,500.00	362,500.00	319,629.27	362,500.00	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			474,891.00	474,891.00	364,764.16	474,891.00		
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%

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)
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	2,400,298.00
Total, Restricted Balance		2,400,298.00

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	35,000.00	35,000.00	20,905.23	35,000.00	0.00	0.0%
5) TOTAL, REVENUES			35,000.00	35,000.00	20,905.23	35,000.00		
B. EXPENSES								
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 Expenses		5000-5999	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			35,000.00	35,000.00	0.00	35,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	20,905.23	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	20,905.23	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,376,515.56	1,376,516.00		1,376,516.00	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)			1,376,515.56	1,376,516.00		1,376,516.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,376,515.56	1,376,516.00		1,376,516.00		
2) Ending Net Position, June 30 (E + F1e)			1,376,515.56	1,376,516.00		1,376,516.00		

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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,376,515.56	1,376,516.00		1,376,516.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	23,047.23	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(2,142.00)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	20,905.23	35,000.00	0.00	0.0%
TOTAL, REVENUES			35,000.00	35,000.00	20,905.23	35,000.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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								
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%

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)
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%
Food		4700	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 EXPENSES								
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	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			35,000.00	35,000.00	0.00	35,000.00		
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		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)	378.46	376.06	377.78	377.78	1.72	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	378.46	376.06	377.78	377.78	1.72	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	1.01	1.01	.84	.84	(.17)	-17.0%
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]	16.34	16.34	16.60	16.60	.26	2.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	17.35	17.35	17.44	17.44	.09	1.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	395.81	393.41	395.22	395.22	1.81	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	10,987,626.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	186,697.00
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	500.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	1,136,168.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	75,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	104,472.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,316,140.00
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	66,008.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,550,797.00
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)*				395.22
B. Expenditures per ADA (Line I.E divided by Line II.A)				24,165.77
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.)			7,910,977.43	20,962.34
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)			7,910,977.43	20,962.34
B. Required effort (Line A.2 times 90%)			7,119,879.69	18,866.11
C. Current year expenditures (Line I.E and Line II.B)			9,550,797.00	24,165.77
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)			0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.				
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)				
Description of Adjustments	Total Expenditures		Expenditures Per ADA	
Total adjustments to base expenditures	0.00		0.00	

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) 23,160.00
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. 0.00
 - 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) 6,139,954.00

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) 0.38%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 534,511.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 218,031.00

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)	5,118.38
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	9.12
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)	757,669.50
9. Carry-Forward Adjustment (Part IV, Line F)	(5,867.42)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	751,802.07
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,270,536.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	932,294.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	537,490.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	139,702.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	500.00
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)	379,208.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,000.00
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)	63,692.00
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)	1,341,822.62
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)	2,390.88
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	203,567.00
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)	8,896,202.50
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)	8.52%
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)	8.45%
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)	757,669.50
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(121,718.88)
2. Carry-forward adjustment amount deferred from prior year(s), if any	(147,718.88)
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 (5.62%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (35.10%) times Part III, Line B19); zero if positive	(11,734.84)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(11,734.84)
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:	8.38%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5867.42) is applied to the current year calculation and the remainder (\$-5867.42) is deferred to one or more future years:	8.45%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3911.61) is applied to the current year calculation and the remainder (\$-7823.23) is deferred to one or more future years:	8.47%
LEA request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(5,867.42)

Approved
indirect
cost rate: 5.62%

Highest
rate used
in any
program: 35.10%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	109,816.00	4,859.00	4.42%
01	3010	103,443.00	5,813.00	5.62%
01	3327	0.00	240.00	N/A
01	4035	22,089.00	1,241.00	5.62%
01	4127	10,761.00	604.00	5.61%
01	6053	62,014.00	3,485.00	5.62%
01	6266	3,980.00	1,397.00	35.10%
01	6383	586,324.00	32,951.00	5.62%
01	6546	25,000.00	1,330.00	5.32%
01	6762	80,267.00	6,681.00	8.32%
01	7339	84,553.00	13,111.00	15.51%
01	7413	4,411.00	524.00	11.88%
01	7435	240,480.00	1,064.00	0.44%
01	7810	319,144.00	91.00	0.03%
01	9010	221,602.00	3,574.00	1.61%

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	75,000.00		
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					75,000.00	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		

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								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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	75,000.00	75,000.00		

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: -2.0% to +2.0%

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 AI, Lines A4 and C4)			
Current Year (2025-26)	District Regular	376.06	377.78		
	Charter School	0.00	0.00		
	Total ADA	376.06	377.78	.5%	Met
	1st Subsequent Year (2026-27)	District Regular	376.06	377.78	
Charter School					
Total ADA		376.06	377.78	.5%	Met
2nd Subsequent Year (2027-28)		District Regular	376.06	377.78	
	Charter School				
	Total ADA	376.06	377.78	.5%	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.

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	405.00	405.00		
	Charter School				
	Total Enrollment	405.00	405.00	0.0%	Met
1st Subsequent Year (2026-27)	District Regular	405.00	404.00		
	Charter School				
	Total Enrollment	405.00	404.00	(.2%)	Met
2nd Subsequent Year (2027-28)	District Regular	405.00	400.00		
	Charter School				
	Total Enrollment	405.00	400.00	(1.2%)	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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	396	400	
Charter School			
Total ADA/Enrollment	396	400	99.0%
Second Prior Year (2023-24)			
District Regular	356	403	
Charter School			
Total ADA/Enrollment	356	403	88.3%
First Prior Year (2024-25)			
District Regular	378	411	
Charter School	0		
Total ADA/Enrollment	378	411	92.0%
Historical Average Ratio:			93.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.6%

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 (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	378	405		
Charter School	0			
Total ADA/Enrollment	378	405	93.3%	Met
1st Subsequent Year (2026-27)				
District Regular	378	404		
Charter School				
Total ADA/Enrollment	378	404	93.6%	Met
2nd Subsequent Year (2027-28)				
District Regular	378	400		
Charter School				
Total ADA/Enrollment	378	400	94.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district has implemented new attendance recovery and incentives to increase student attendance and reduce chronic absenteeism.

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:

-2.0% to +2.0%

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.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2025-26)	6,911,655.00	6,933,905.00	.3%	Met
1st Subsequent Year (2026-27)	6,817,949.00	6,801,515.00	(.2%)	Met
2nd Subsequent Year (2027-28)	7,062,909.00	7,024,144.00	(.5%)	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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	4,308,194.35	6,464,666.44	66.6%
Second Prior Year (2023-24)	4,793,961.65	6,748,766.87	71.0%
First Prior Year (2024-25)	4,871,439.27	6,953,080.12	70.1%
	Historical Average Ratio:		69.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	4%	4%	4%
	65.2% to 73.2%	65.2% to 73.2%	65.2% to 73.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	4,969,068.00	7,569,037.00	65.6%	Met
1st Subsequent Year (2026-27)	5,046,058.00	7,338,506.00	68.8%	Met
2nd Subsequent Year (2027-28)	5,124,360.00	7,416,808.00	69.1%	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)	286,146.00	290,559.00	1.5%	No
1st Subsequent Year (2026-27)	255,063.00	255,063.00	0.0%	No
2nd Subsequent Year (2027-28)	255,063.00	255,063.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	1,277,435.00	1,264,869.00	-1.0%	No
1st Subsequent Year (2026-27)	807,306.00	808,030.00	.1%	No
2nd Subsequent Year (2027-28)	807,306.00	808,030.00	.1%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	805,430.00	805,430.00	0.0%	No
1st Subsequent Year (2026-27)	299,827.00	299,827.00	0.0%	No
2nd Subsequent Year (2027-28)	299,827.00	299,827.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	871,812.00	946,609.00	8.6%	Yes
1st Subsequent Year (2026-27)	386,582.00	465,000.00	20.3%	Yes
2nd Subsequent Year (2027-28)	386,582.00	290,111.00	-25.0%	Yes

Explanation:
(required if Yes)

Increases & reduction due to one-time grants, ending in out year.

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

Current Year (2025-26)	2,090,892.00	2,398,447.00	14.7%	Yes
1st Subsequent Year (2026-27)	1,848,685.00	2,016,125.00	9.1%	Yes
2nd Subsequent Year (2027-28)	1,798,685.00	1,966,125.00	9.3%	Yes

Explanation:
(required if Yes)

Increases due to one-time grants.

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	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	2,369,011.00	2,360,858.00	-.3%	Met
1st Subsequent Year (2026-27)	1,362,196.00	1,362,920.00	.1%	Met
2nd Subsequent Year (2027-28)	1,362,196.00	1,362,920.00	.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	2,962,704.00	3,345,056.00	12.9%	Not Met
1st Subsequent Year (2026-27)	2,235,267.00	2,481,125.00	11.0%	Not Met
2nd Subsequent Year (2027-28)	2,185,267.00	2,256,236.00	3.2%	Met

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

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

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

Explanation:
Federal Revenue
(linked from 6A
if NOT met)

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

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since 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.

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

Increases & reduction due to one-time grants, ending in out year.

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

Increases due to one-time grants.

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.

		Second Interim Contribution	
		Projected Year Totals	
	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)	
			Status
1. OMMA/RMA Contribution	312,181.68	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.5%	17.6%	14.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.8%	5.9%	4.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(403,155.00)	7,644,037.00	5.3%	Not Met
1st Subsequent Year (2026-27)	(584,824.00)	7,413,506.00	7.9%	Not Met
2nd Subsequent Year (2027-28)	(560,497.00)	7,491,808.00	7.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

Spending includes spend down of one-time grants.

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)	2,879,663.00	Met
1st Subsequent Year (2026-27)	1,902,391.00	Met
2nd Subsequent Year (2027-28)	1,279,939.00	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)	2,147,278.86	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.)	378	378	378
District's Reserve Standard Percentage Level:	4%	4%	4%

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?

Yes

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

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

b. Special Education Pass-through Funds

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

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

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 01I, objects 1000-7999) (Form MYPI, Line B11)	10,987,626.00	9,141,707.00	9,009,516.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	10,987,626.00	9,141,707.00	9,009,516.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	439,505.04	365,668.28	360,380.64
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)	439,505.04	365,668.28	360,380.64

10C. Calculating the District's Available Reserve Amount

DATAENTRY: 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)	1,161,845.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	430,225.00	1,606,656.00	1,261,159.00
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)	1,592,070.00	1,606,656.00	1,261,159.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.49%	17.58%	14.00%
District's Reserve Standard (Section 10B, Line 7):	439,505.04	365,668.28	360,380.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATAENTRY: 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?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

Yes

- 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:

The district receives Forest Reserve revenues.

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)	(202,876.00)	(204,872.00)	1.0%	1,996.00	Met
1st Subsequent Year (2026-27)	(47,186.00)	(434,682.00)	821.2%	387,496.00	Not Met
2nd Subsequent Year (2027-28)	(47,186.00)	(554,682.00)	1,075.5%	507,496.00	Not 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)	112,299.00	75,000.00	-33.2%	(37,299.00)	Not Met
1st Subsequent Year (2026-27)	100,000.00	75,000.00	-25.0%	(25,000.00)	Not Met
2nd Subsequent Year (2027-28)	90,000.00	75,000.00	-16.7%	(15,000.00)	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

District will be using the board approved Necessary Small School reserve in the two out years.

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

Explanation:
(required if NOT met)

Decrease to transfers out due to improved operations of our Cafeteria program and increase in number of meals served.

- 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)

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

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)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	25,753	25,753	25,753	25,753

Other Long-term Commitments (continued):

Total Annual Payments:	25,753	25,753	25,753	25,753
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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)

Yes

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

No

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

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim

(Form 01CSI, Item S7A) Second Interim

269,785.00

269,785.00

0.00

0.00

269,785.00

269,785.00

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.

Jun 30, 2024

Jun 30, 2024

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim

(Form 01CSI, Item S7A) Second Interim

0.00

0.00

0.00

0.00

0.00

0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00

0.00

0.00

0.00

0.00

0.00

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)

41,828.00

41,828.00

41,828.00

41,828.00

41,828.00

41,828.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

2

1

0

1

0

0

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)

No

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

n/a

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

n/a

2	Self-Insurance Liabilities	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?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	27.00	27.00	27.00	27.00

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

n/a

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:

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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.):

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.

Yes

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	24.00	24.00	24.00	24.00

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

n/a

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End
Date:

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

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

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

If Yes, explain the nature of the new costs:

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)

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?

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.):

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?

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

California Dept of Education
SACS Financial Reporting Software - SACS V14
File: CSI_District, Version 10

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ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

Sierra County Office of Education

Transportation Plan

2026-27

Transportation Services:

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

Sierra County Office of Education (SCOE) offers, when needed, parent reimbursement for home-to-school transportation at no cost for TK–12 students with special needs residing within county boundaries. During the current school year, SCOE operates two transportation routes daily, both in the morning and afternoon.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

Sierra COE supports SPJUSD, which currently has sufficient capacity to transport all students who request services. This includes students with disabilities, with priority given for students who have transportation services included in their Individualized Education Plan (IEP). The District's homeless liaison works directly with homeless children and their families to assist with transportation issues outside of services normally provided by the transportation department.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

Sierra COE transportation services are open to unduplicated pupils and students with an IEP at no cost. All families of pupils are notified of all transportation offerings in the district at the beginning of each school year and/or when they enroll with the district. In the event of inadequate space, unduplicated pupils and students with an IEP would receive priority.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

This transportation plan was developed in consultation with district office staff, special education staff, teachers, bus drivers, and the local air pollution control and quality management district. Sierra County has no regional local transit authority.

Board Approval Date: March 10, 2026 *(must be on or before April 1, 2026)*

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

2024-25 Actuals

Revenue Calculation

Total 2024-25 Transportation Expenses (Function 3600)	\$140,888.48
Less Capital Outlay (object 6XXX, Function 3600)	\$0
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	\$131,062.51
Estimated 60% Reimbursement	\$5,895.58
Less 2024-25 Transportation add-on (from LCFF Calculator)	\$0

2025-26 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$5,895.58
Expenditures and Other Financing Uses	
1000-1999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$103,872
3000-3999 - Employee Benefits	\$32,575
4000-4999 - Books and Supplies	\$0
5000-5999 - Services and other Operating Expenditures	\$6,000
6000-6999 - Capital Outlay	\$0
7000-7999 - Other Outgo	\$0
Total Expenditures	\$142,447.00

2026-27 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$7,721
Expenditures and Other Financing Uses	
1000-1999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$106,780
3000-3999 - Employee Benefits	\$33,376
4000-4999 - Books and Supplies	\$0
5000-5999 - Services and other Operating Expenditures	\$6,000
6000-6999 - Capital Outlay	\$0
7000-7999 - Other Outgo	\$0
Total Expenditures	\$146,156.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	

Board Approval Date: March 10, 2026

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

Sierra-Plumas Joint Unified School District

Transportation Plan

2026-27

Transportation Services:

1. Enter description of transportation services offered to pupils, and how the LEA will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. The Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

SPJUSD offers home to school transportation at no cost to all TK-12th grade students residing in its boundaries and within established bus routes. During the current school year, the district runs 4 daily routes both morning and afternoon. There is no transportation at TK/Kindergarten dismissal. These students may attend the after school program, however, and ride the bus home at elementary dismissal. In the event of inadequate space for all riders, students in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income would be prioritized.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

We currently have sufficient capacity to transport all students who request services. This includes students with disabilities, with priority given for students who have transportation services included in their Individualized Education Plan (IEP). The District's homeless liaison works directly with homeless children and their families to assist with transportation issues outside of services normally provided by the transportation department.

3. Enter description of how unduplicated pupils would be able to access available home-to-school transportation at no-cost to the pupils.

SPJUSD transportation services are open to not only unduplicated pupils, but all students at no cost. All families of unduplicated pupils are notified of all transportation offerings in the district at the beginning of each school year and/or when they enroll with the district. In the event of inadequate space, unduplicated pupils would receive priority.

Consultations:

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.

This transportation plan was developed in consultation with district office staff, special education staff, teachers, bus drivers, and the local air pollution control and quality management district. Sierra County has no regional local transit authority.

Board Approval Date: March 10, 2026 *(must be on or before April 1, 2026)*

The Transportation Plan was developed in accordance with Education Code Sections 39800.1 and 41850.1.

2024-25 Actuals

Revenue Calculation

Total 2024-25 Transportation Expenses (Function 3600)	\$447,951.07
Less Capital Outlay (object 6XXX, Function 3600)	\$187,053.91
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	\$0
Estimated 60% Reimbursement	\$156,538.30
Less 2024-25 Transportation add-on (from LCFF Calculator)	\$528,384

2025-26 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$0.00
Expenditures and Other Financing Uses	
1000-1999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$0
3000-3999 - Employee Benefits	\$0
4000-4999 - Books and Supplies	\$56,705
5000-5999 - Services and other Operating Expenditures	\$254,711
6000-6999 - Capital Outlay	\$170,090
7000-7999 - Other Outgo	\$0
Total Expenditures	\$481,506.00

2026-27 Budget (Function 3600)

Total Revenue (Object 8590, Resource 0000)	\$0
Expenditures and Other Financing Uses	
1000-1999 - Certificated Salaries	\$0
2000-2999 - Classified Salaries	\$0
3000-3999 - Employee Benefits	\$0
4000-4999 - Books and Supplies	\$60,000
5000-5999 - Services and other Operating Expenditures	\$262,352
6000-6999 - Capital Outlay	\$0
7000-7999 - Other Outgo	\$0
Total Expenditures	\$322,352.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)	

Board Approval Date: March 10, 2026

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.

**TRI-COUNTY SCHOOLS INSURANCE GROUP
WORKERS' COMPENSATION PROGRAM PARTICIPATION**

Resolution No. 26-007C

**RESOLUTION OF THE
Sierra County Office of Education
AUTHORIZING PARTICIPATION IN
TRI-COUNTY SCHOOLS INSURANCE GROUP
WORKERS' COMPENSATION PROGRAM**

WHEREAS, the Tri-County Schools Insurance Group (TCSIG) provides risk-sharing, pooled liability, property, health, dental, vision, and group life coverage to its public entity members as well as other ancillary coverages and services; and

WHEREAS, the TCSIG Board of Directors has taken action to form a new pooled workers' compensation program, master certificate number 5822, for the benefit of its members; and

WHEREAS, the Sierra County Office of Education has decided to join and become a member of the TCSIG Workers' Compensation Program;

NOW, THEREFORE, BE IT RESOLVED by the Sierra County Office of Education as follows:

1. The Sierra County Office of Education hereby approves and authorizes participation in the TCSIG Workers' Compensation Program.
2. The Superintendent of Sierra County Office of Education is also authorized to execute any other document(s) that may be necessary or appropriate to enter into and implement the Agreement on behalf of the Sierra County Office of Education.
3. The Sierra County Office of Education consents to be governed and abide by the Master Program Documents, the Memoranda of Coverage, and other documents and policies as adopted by the Tri-County Schools Insurance Group Board, Master Certificate Number 5822.

This Resolution was passed and adopted by the Sierra County Board of Education at its regular meeting on March 10, 2026, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____

ATTEST:

Rhynie Hollitz, President

John Martinetti, Clerk

**TRI-COUNTY SCHOOLS INSURANCE GROUP
WORKERS' COMPENSATION PROGRAM PARTICIPATION**

Resolution No. 26-010D

**RESOLUTION OF THE
Sierra-Plumas Joint Unified School District
AUTHORIZING PARTICIPATION IN
TRI-COUNTY SCHOOLS INSURANCE GROUP
WORKERS' COMPENSATION PROGRAM**

WHEREAS, the Tri-County Schools Insurance Group (TCSIG) provides risk-sharing, pooled liability, property, health, dental, vision, and group life coverage to its public entity members as well as other ancillary coverages and services; and

WHEREAS, the TCSIG Board of Directors has taken action to form a new pooled workers' compensation program, master certificate number 5822, for the benefit of its members; and

WHEREAS, the Sierra-Plumas Joint Unified School District has decided to join and become a member of the TCSIG Workers' Compensation Program;

NOW, THEREFORE, BE IT RESOLVED by the Sierra-Plumas Joint Unified School District as follows:

1. The Sierra-Plumas Joint Unified School District hereby approves and authorizes participation in the TCSIG Workers' Compensation Program.
2. The Superintendent of Sierra-Plumas Joint Unified School District is also authorized to execute any other document(s) that may be necessary or appropriate to enter into and implement the Agreement on behalf of the Sierra-Plumas Joint Unified School District.
3. The Sierra-Plumas Joint Unified School District consents to be governed and abide by the Master Program Documents, the Memoranda of Coverage, and other documents and policies as adopted by the Tri-County Schools Insurance Group Board, Master Certificate Number 5822.

This Resolution was passed and adopted by the Sierra-Plumas Joint Unified School District Governing Board at its regular meeting on March 10, 2026, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____

ATTEST:

Rhynie Hollitz, President

John Martinetti, Clerk

RESOLUTION NO.: 26-008C DATED: 03/10/2026

**A RESOLUTION AUTHORIZING APPLICATION
TO THE DIRECTOR OF INDUSTRIAL RELATIONS, STATE OF CALIFORNIA
FOR A CERTIFICATE OF CONSENT TO SELF-INSURE
WORKERS' COMPENSATION LIABILITIES**

At a meeting of the Sierra County Board of Education
(Enter Name of the Board)

of the Sierra County Office of Education
(Enter Name of Public Agency, District, Etc.)

a County Office of Education/School District organized and existing under the
(Enter Type of Agency, i.e., County, City, School District, etc.)

laws of the State of California, held on the 10th day of March, 2026,

the following resolution was adopted:

RESOLVED, that the above named public agency is authorized and empowered to make application to the Director of Industrial Relations, State of California, for a Certificate of Consent to Self-Insure workers' compensation liabilities and representatives of Agency are authorized to execute any and all documents required for such application.

IN WITNESS WHEREOF: I HAVE SIGNED AND AFFIXED THE AGENCY SEAL.

X DATE: 03/10/2026
SIGNED: Board Secretary or Chair

John Martinetti

Printed Name

Clerk

Title

Sierra County Office of Education

Agency Name

Affix Seal Here

RESOLUTION NO.: 26-011D DATED: 03/10/2026

**A RESOLUTION AUTHORIZING APPLICATION
TO THE DIRECTOR OF INDUSTRIAL RELATIONS, STATE OF CALIFORNIA
FOR A CERTIFICATE OF CONSENT TO SELF-INSURE
WORKERS' COMPENSATION LIABILITIES**

At a meeting of the Governing Board
(Enter Name of the Board)

of the Sierra-Plumas Joint Unified School District
(Enter Name of Public Agency, District, Etc.)

a School District organized and existing under the
(Enter Type of Agency, i.e., County, City, School District, etc.)

laws of the State of California, held on the 10th day of March, 2026,

the following resolution was adopted:

RESOLVED, that the above named public agency is authorized and empowered to make application to the Director of Industrial Relations, State of California, for a Certificate of Consent to Self-Insure workers' compensation liabilities and representatives of Agency are authorized to execute any and all documents required for such application.

IN WITNESS WHEREOF: I HAVE SIGNED AND AFFIXED THE AGENCY SEAL.

X DATE: 03/10/2026
SIGNED: Board Secretary or Chair

John Martinetti

Printed Name

Clerk

Title

Sierra-Plumas Joint Unified School District

Agency Name

Affix Seal Here

SIERRA COUNTY OFFICE OF EDUCATION
RESOLUTION NO. 26-009C
Changing Bank Account Authorized Signatory

THIS Resolution supersedes Resolution No. 24-006C, dated December 12, 2023

WHEREAS, it is the responsibility of the Governing Board to designate account signers to assure financial accountability of the District;

RESOLVED THAT the Governing Board of the Sierra County Office of Education authorizes the removal of the account signer from the following checking accounts:

Accounts Payable	8351567105: James Berardi
Payroll	8351567113: James Berardi

RESOLVED THAT the Governing Board of the Sierra County Office of Education authorized to add account signers as follows

Accounts Payable	8351567105:	Sean Snider, Superintendent; and Kelly Champion, Board Member
Payroll	8351567113:	Sean Snider, Superintendent; and Kelly Champion, Board Member

RESOLVED THAT the Sierra County Office of Education Governing Board authorizes all checks to be signed by two signers.

RESOLVED THAT the Sierra County Office of Education Governing Board authorizes the following Wells Fargo Bank accounts signers:

Sierra County Office of Education Accounts Payable Account 8351567105: Sean Snider, Superintendent;
Kelly Champion, Sierra County Office of Education Board Member

Sierra County Office of Education Payroll Account 8351567113: Sean Snider, Superintendent; Kelly Champion,
Sierra County Office of Education Board Member

NOW, THEREFORE, BE IT RESOLVED THAT this Resolution 26-009C shall be in effect March 10, 2026, until superseded, revoked or otherwise nullified.

PASSED AND ADOPTED at a regular meeting of the Sierra County Office of Education Governing Board held on March 10, 2026, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

ABSTAIN: _____ VACANT: _____

John Martinetti, Clerk

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
RESOLUTION NO. 26-012D
Changing Bank Account Authorized Signatory

THIS Resolution supersedes Resolution No. 26-005D, dated August 12, 2025.

WHEREAS, it is the responsibility of the Governing Board to designate account signers to assure financial accountability of the District;

RESOLVED THAT the Governing Board of the Sierra-Plumas Joint Unified School District authorizes the removal of the account signer from the following checking accounts:

Sierra-Plumas Joint Unified School District Accounts Payable Account, 8351567584: James Berardi and Van A. Maddox
Sierra-Plumas Joint Unified School District Payroll Account, 8351567592: James Berardi and Van A. Maddox
Downieville School Associated Student Body, 0290063403: James Berardi
Loyalton Middle School Associated Student Body, 5791898868: Margaret Binkley

RESOLVED THAT the Governing Board of the Sierra-Plumas Joint Unified School District authorized to add account signers as follows

Downieville School Associated Student Body, 0290063403: Katrina Bosworth, Classified Staff member

RESOLVED THAT the Sierra-Plumas Joint Unified School District Governing Board authorizes all checks to be signed by two signers and have at least three authorized signers on each bank account.

RESOLVED THAT the Sierra-Plumas Joint Unified School District Governing Board authorizes the following Wells Fargo Bank accounts signers:

Sierra-Plumas Joint Unified School District Accounts Payable Account, 8351567584: Sean Snider, District Superintendent;
Kelly Champion, Sierra-Plumas Joint USD Board Member

Sierra-Plumas Joint Unified School District Payroll Account, 8351567592: Sean Snider, District Superintendent; Kelly
Champion, Sierra-Plumas Joint USD Board Member

Downieville School Associated Student Body Account, 0290063403: Faith Edwards, Site Administrator; Katrina
Bosworth, Classified Staff member; and Sean Snider, District Superintendent

Loyalton High School Associated Student Body Account, 8351567147: Caroline Griffin, Site Administrator; Katherine
Genasci, Loyalton High Teacher; Rebecca Perez, Loyalton High Teacher; Sean Snider, District Superintendent

Loyalton Middle School Associated Student Body Account, 5791898868: Laurie Petterson, Site Administrator; Amy Mason,
Loyalton Middle School Teacher; Sean Snider, District Superintendent

Cafeteria Account, 7038967845: Sean Snider, District Superintendent; Kristie Jacobsen, Executive Assistant; Laraine Sei,
Personnel Technician

Petty Cash Account, 8351567139: Sean Snider, District Superintendent; Kristie Jacobsen, Executive Assistant; Laraine
Sei, Personnel Technician

NOW, THEREFORE, BE IT RESOLVED THAT this Resolution 26-012D shall be in effect March 10, 2026, until superseded, revoked or otherwise nullified.

PASSED AND ADOPTED at a regular meeting of the Sierra-Plumas Joint Unified School District Governing Board held on March 10, 2026, by the following vote:

AYES: _____ NOES: _____ ABSENT: _____

ABSTAIN: _____ VACANT: _____

John Martinetti, Clerk



DESIGNATION OF APPLICANT'S AGENT RESOLUTION FOR NON-STATE AGENCIES

BE IT RESOLVED BY THE Governing Board OF THE Sierra-Plumas Joint Unified School District
(Governing Body) (Name of Applicant)

THAT Superintendent, OR
(Title of Authorized Agent)

Chief Business Official, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the Sierra-Plumas Joint Unified School District,
(Name of Applicant)

a public entity established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining federal financial assistance for any existing or future grant program, including, but not limited to any of the following:

- **Federally declared Disaster (DR), Fire Mitigation Assistance Grant (FMAG), California State Only Disaster (CDAA), Immediate Services Program (ISP), Hazard Mitigation Grant Program (HMGP), Building Resilient Infrastructure and Communities (BRIC), Legislative Pre-Disaster Mitigation Program (LPDM)**, under
- Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.
- **Flood Mitigation Assistance Program (FMA)**, under Section 1366 of the National Flood Insurance Act of 1968.
- **National Earthquake Hazards Reduction Program (NEHRP)** 42 U.S. Code 7704 (b) ((2) (A) (ix) and 42 U.S. Code 7704 (b) (2) (B) National Earthquake Hazards Reduction Program, and also The Consolidated Appropriations Act, 2018, Div. F, Department of Homeland Security Appropriations Act, 2018, Pub. L. No. 115-141
- **California Early Earthquake Warning (CEEW)** under CA Gov Code – Gov, Title 2, Div. 1, Chapter 7, Article 5, Sections 8587.8, 8587.11, 8587.12

That the Sierra-Plumas Joint Unified School District, a public entity established under the
(Name of Applicant)

laws of the State of California, hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.



Please check the appropriate box below

- ☒ This is a universal resolution and is effective for all open and future disasters/grants declared up to three (3) years following the date of approval.
- ☐ This is a disaster/grant specific resolution and is effective for only disaster/grant number(s): _____

Passed and approved this 10 day of March, 2026

Rhynie Hollitz, President

(Name and Title of Governing Body Representative)

Kelly Champion, Vice President

(Name and Title of Governing Body Representative)

Richard Jaquez, Board Member

(Name and Title of Governing Body Representative)

CERTIFICATION

I, **John Martinetti**, duly appointed and **Clerk** of
(Name) (Title)

Sierra-Plumas Joint Unified School District, do hereby certify that the above is a true and
(Name of Applicant)

correct copy of a resolution passed and approved by the **Governing Board**
(Governing Body)

of the **Sierra-Plumas Joint Unified School District** on the 10 day of March, 2026.
(Name of Applicant)

Clerk

(Signature)

(Title)



Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted resolution is older than three (3) years from the last date of approval, is invalid, or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on pages 1 and 2. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California.

Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the California Governor's Office of Emergency Services regarding grants for which they have applied. There are two ways of completing this section:

1. **Titles Only:** The titles of the Authorized Agents should be entered here, not their names. This allows the document to remain valid if an Authorized Agent leaves the position and is replaced by another individual. If "Titles Only" is the chosen method, this document must be accompanied by either a cover letter naming the Authorized Agents by name and title, or the Cal OES AA Names document. The supporting document can be completed by any authorized person within the Agency (e.g., administrative assistant, the Authorized Agent, secretary to the Director). It does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document, or their title changes.



Checking Universal or Disaster-Specific Box: A Universal resolution is effective for all past disasters and for those declared up to three (3) years following the date of approval. Upon expiration it is no longer effective for new disasters, but it remains in effect for disasters declared prior to expiration. It remains effective until the disaster goes through closeout unless it is superseded by a newer resolution.

Governing Body Representative: These are the names and titles of the approving Board Members.

Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents. A minimum of three (3) approving board members must be listed. If less than three are present, meeting minutes must be attached in order to verify a quorum was met.

Certification Section:

Name and Title: This is the individual in attendance who recorded the creation and approval of this resolution.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member. If a person holds two positions (such as City Manager and Secretary to the Board) and the City Manager is to be listed as an Authorized Agent, then that person could sign the document as Secretary to the Board (not City Manager) to eliminate "Self-Certification."

BID FORM

FOR

Downieville School Gym Roof replacement

Downieville School
130 School St
Downieville, CA 95936

FOR

Sierra-Plumas Joint Unified School District

CONTRACTOR
NAME:

Sierra Single Ply, Inc.

ADDRESS:

1812 Main Ave. #130

Sacramento, CA 95838

TELEPHONE:

(916) 640-0123

FAX:

() N/A

EMAIL

service@sierrasingleply.com

TO: Sierra-Plumas Joint Unified School District, acting by and through its Governing Board, herein called "District".

1. Pursuant to and in compliance with your Notice Inviting Bids and other documents relating thereto, the undersigned bidder, having familiarized himself with the terms of the Contract, the local conditions affecting the performance of the Contract, the cost of the work at the place where the work is to be done, with the Drawings and Specifications, and other Contract Documents, hereby proposes and agrees to perform within the time stipulated, the Contract, including all of its component parts, and everything required to be performed, including its acceptance by the District, and to provide and furnish any and all labor, materials, tools, expendable equipment, and utility and transportation services necessary to perform the Contract and complete all of the Work in a workmanlike manner required in connection with the construction of:

Downieville School Gym Roof replacement

in the District described above, all in strict conformance with the drawings and other Contract Documents on file at the Facilities and Construction Office of said District for amounts set forth herein.

2. BIDDER ACKNOWLEDGES THE FOLLOWING ADDENDUM:

ADDENDUM 1 - 2/18/2026

3. Acknowledge the inclusion of all addenda issued prior to bid in the blanks provided above. Your failure to do so may render your bid non-responsive.

4. TOTAL CASH PURCHASE PRICE IN WORDS & NUMBERS:

Three Hundred Ten Thousand _____ DOLLARS
(\$ 310,000.⁰⁰)

5. ALTERNATE BIDS: None; there are no additive or deductive bid alternates.

6. TIME FOR COMPLETION: The District may give a notice to proceed within ten (10) days of the award of the bid by the District. Once the Contractor has received the notice to proceed, the Contractor shall complete the work in the time specified in the Agreement. By submitting this bid, Contractor has thoroughly studied this Project and agrees that the Contract Time for this Project is adequate for the timely and proper completion of the Project. Further, Contractor has included in the analysis of the time required for this Project, rain days, and the requisite time to complete the punch list.

In the event that the District desires to postpone giving the notice to proceed beyond this ten (10) day period, it is expressly understood that with reasonable notice to the Contractor, giving the notice to proceed may be postponed by the District. It is further expressly understood by the Contractor, that the Contractor shall not be entitled to any claim of additional compensation as a result of the postponement of giving the notice to proceed.

If the Contractor believes that a postponement will cause a hardship to it, the Contractor may terminate the contract with written notice to the District within ten (10) days after receipt by the Contractor of the District's notice of postponement. Should the Contractor terminate the Contract as a result of a notice of postponement, the District shall have the authority to award the Contract to the next lowest responsible bidder, if applicable.

7. It is understood that the District reserves the right to reject any or all bids and/or waive any irregularities or informalities in this bid or in the bid process. The Contractor understands that it may not withdraw this bid for a period of ninety (90) days after the date set for the opening of bids.

8. Attached is bid security in the amount of not less than ten percent (10%) of the bid:

Bid bond (10% of the Bid), certified check, or cashier's check (circle one)

9. The required List of Designated Subcontractors is attached hereto.

10. The required Non-Collusion Declaration is attached hereto.

11. The Substitution Request Form, if applicable, is attached hereto.

12. It is understood and agreed that if written notice of the acceptance of this bid is mailed, telegraphed, or delivered to the undersigned after the opening of the bid, and within the time this bid is required to remain open, or at any time thereafter before this bid is withdrawn, the undersigned will execute and deliver to the District a Contract in the form attached hereto in accordance with the bid as accepted, and that he or she will also furnish and deliver to the District the Performance Bond and Payment Bond, all within five (5) calendar days after award of Contract, and that the work under the Contract shall be commenced by the undersigned bidder, if awarded the Contract, by the start date provided in the District's Notice to Proceed, and shall be completed by the Contractor in the time specified in the Contract Documents.

13. The names of all persons interested in the foregoing proposal as principals are as follows:

Ward Howes/CFO

Jeff Allison / Vice President

Melinda Allison / Vice President

Dana Howes / President

(IMPORTANT NOTICE: If bidder or other interested person is a corporation, state the legal name of such corporation, as well as the names of the president, secretary, treasurer, and manager thereof; if a co-partnership, state the true names of the firm, as well as the names of all individual co-partners comprising the firm; if bidder or other interested person is an individual, state the first and last names in full.)

14. **PROTEST PROCEDURES.** If there is a bid protest, the grounds shall be submitted as set forth in the Instructions to Bidders.

15. The undersigned bidder shall be licensed and shall provide the following California Contractor's license information:

License Number: 669427

License Expiration Date: 4/30/2027

Name on License: Sierra Single Ply, Inc.

Class of License: C39, B

DIR Registration Number: 1000003040

If the bidder is a joint venture, each member of the joint venture must include the above information.

16. Time is of the essence regarding this Contract, therefore, in the event the bidder to whom the Contract is awarded fails or refuses to post the required bonds and return executed copies of the Agreement form within five (5) calendar days from the date of receiving the Notice of Award, the District may declare the bidder's bid deposit or bond forfeited as damages.

17. The bidder declares that he/she has carefully examined the location of the proposed Project, that he/she has examined the Contract Documents, including the Plans, General Conditions, Supplemental Conditions (if any), Addenda, and Specifications, all others documents and requirements that are attached to and/or contained in the Project Manual, all other documents issued to bidders and read the accompanying instructions to bidders, and hereby proposes and agrees, if this proposal is accepted, to furnish all materials and do all work required to complete the said work in accordance with the Contract Documents, in the time and manner therein prescribed for the unit cost and lump sum amounts set forth in this Bid Form.

18. **DEBARMENT.** In addition to seeking remedies for False Claims under Government Code section 12650 et seq. and Penal Code section 72, the District may debar a Contractor if the Board, or the Board may designate a hearing officer who, in his or her discretion, finds the Contractor has done any of the following:

- a. Intentionally or with reckless disregard, violated any term of a contract with the District;
- b. Committed an act or omission which reflects on the Contractor's quality, fitness or capacity to perform work for the District;
- c. Committed an act or offense which indicates a lack of business integrity or business honesty; or
- d. Made or submitted a false claim against the District or any other public entity. (See Government Code section 12650, et seq., and Penal Code section 72)

19. **DESIGNATION OF SUBCONTRACTORS.** In compliance with the Subletting and Subcontracting Fair Practices Act (California Public Contract Code section 4100 et seq.) and any amendments thereof, each bidder shall list subcontractors on the District's form Subcontractor list. This subcontractor list shall be submitted with the bid and is a required form

I agree to receive service of notices at the e-mail address listed below.

I the below-indicated bidder, declare under penalty of perjury that the information provided and representations made in this bid are true and correct.

Sierra Single Ply, Inc.

Proper Name of Company

Ward Howes

Name of Bidder Representative

1812 Main Ave. #130

Street Address

Sacramento, CA 95838

City, State, and Zip

(916) 640-0123

Phone Number

() NA

Fax Number

service@sierrasingleply.com

E-Mail

By:

USAS
Signature of Bidder Representative

Date:

3/6/26

NOTE: If bidder is a corporation, the legal name of the corporation shall be set forth above together with the signature of authorized officers or agents and the document shall bear the corporate seal; if bidder is a partnership, the true name of the firm shall be set forth above, together with the signature of the partner or partners authorized to sign contracts on behalf of the partnership; and if bidder is an individual, his signature shall be placed above.

All signatures must be made in permanent blue ink.

DESIGNATION OF SUBCONTRACTORS

In compliance with the Subletting and Subcontracting Fair Practices Act (California Public Contract Code section 4100 et seq.,) and any amendments thereof, each Bidder shall set forth below: (a) the name, license number, and location of the place of business of each subcontractor who will perform work or labor or render service to the Contractor, who will perform work or labor or work or improvement to be performed under this Contract, or a subcontractor licensed by the State of California who, under subcontract to the Contractor, specially fabricates and installs a portion of the work or improvements according to detailed Drawings contained in the Plans and Specifications in an amount in excess of one-half of one percent of the Contractor's total bid; and (b) the portion and description of the work which will be done by each subcontractor under this Act. The Contractor shall list only one subcontractor for each such portion as is defined by the Contractor in this bid. All subcontractors shall be properly licensed by the California State Licensing Board.

If a Contractor fails to specify a subcontractor, or if a Contractor specifies more than one subcontractor for the same portion of work to be performed under the Contract in excess of one-half of one percent of the Contractor's total bid, the Contractor shall be deemed to have agreed that the Contractor is fully qualified to perform that portion, and that the Contractor alone shall perform that portion.

No Contractor whose bid is accepted shall (a) substitute any subcontractor, (b) permit any subcontractor to be voluntarily assigned or transferred or allow the relevant portion of the work to be performed by anyone other than the original subcontractor listed in the original bid, or (c) sublet or subcontract any portion of the work in excess of one-half of one percent of the Contractor's total bid where the original bid did not designate a subcontractor, except as authorized in the Subletting and Subcontracting Fair Practices Act.

Subletting or subcontracting of any portion of the work in excess of one-half of one percent of the Contractor's total bid where no subcontractor was designated in the original bid shall only be permitted in cases of public emergency or necessity, and then only after a finding, reduced to writing as a public record, of the authority awarding this Contract setting forth the facts constituting the emergency or necessity.

All subcontractors (of any tier) performing any portion of the Work must comply with the Labor Code sections 1725.5 and 1771.1 and must be properly and currently registered with the California Department of Industrial Relations and qualified to perform public works pursuant to Labor Code section 1725.5 throughout the duration of the Project.

NOTE: If alternate bids are called for and bidder intends to use different or additional subcontractors on the alternates, a separate list of subcontractors must be provided for each such Alternate.

DESIGNATION OF SUBCONTRACTORS FORM

Description & Portion of Work	Name of Subcontractor	Location & Place of Business	License Type and Number	DIR Registration Number	Email & Telephone*
N/A					

* This information must be provided at the time of submission of bid or must be provided within 24 hours after the time set for the opening of bids. Bidders who choose to provide this information within 24 hours after the time set for the opening of bids are solely responsible to ensure the District receives this information in a timely manner. The District is not responsible for any problems or delays associated with emails, faxes, delivery, etc. Absent a verified fax or email receipt date and time by the District, the District's determination of whether the information was received timely shall govern and be

determinative. Bidder shall not revise or amend any other information in this form submitted at the time of bid. The information submitted at the time of bid shall govern over any conflicts, discrepancies, ambiguities or other differences in any subsequent Subcontractor Designation Forms submitted by the bidder.

Proper Name of
Bidder: Sierra Single Ply, Inc.
Date: 3/6/26
Name: Ward Howes
Signature of Bidder
Representative: 
Address: 1812 Main Ave #130, Sacramento, CA 95838
Phone: 916.640.0123

CONTRACTOR'S CERTIFICATE REGARDING WORKERS' COMPENSATION
FORM

Labor Code section 3700 in relevant part provides:

Every employer except the State shall secure the payment of compensation in one or more of the following ways:

1. By being insured against liability to pay compensation by one or more insurers duly authorized to write compensation insurance in this State.
2. By securing from the Director of Industrial Relations a certificate of consent to self-insure, which may be given upon furnishing proof satisfactory to the Director of Industrial Relations of ability to self-insure and to pay any compensation that may become due to employees.
3. For any county, city, city and county, municipal corporation, public district, public agency, or any political subdivision of the state, including each member of a pooling arrangement under a joint exercise of powers agreement (but not the state itself), by securing from the Director of Industrial Relations a certificate of consent to self-insure against workers' compensation claims, which certificate may be given upon furnishing proof satisfactory to the director of ability to administer workers' compensation claims properly, and to pay workers' compensation claims that may become due to its employees. On or before March 31, 1979, a political subdivision of the state which, on December 31, 1978, was uninsured for its liability to pay compensation, shall file a properly completed and executed application for a certificate of consent to self-insure against workers' compensation claims. The certificate shall be issued and be subject to the provisions of Section 3702.

I am aware of the provisions of Labor Code section 3700 which require every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and I will comply with such provision before commencing the performance of the work of this Contract.



(Signature)

Ward Howes

(Print)



(Date)

In accordance with Article 5 (commencing at section 1860), Chapter 1, Part 7, Division 2 of the Labor Code, the above certificate must be signed and submitted with the Contractor's bid.

NON-COLLUSION DECLARATION

The undersigned declares:

I am the CFO [Title] of Sierra Single Ply, Inc. [Name of Company], the party making the foregoing bid.

The bid is not made in the interest of, or on behalf of, any undisclosed person, partnership, company, association, organization, or corporation. The bid is genuine and not collusive or sham. The bidder has not directly or indirectly induced or solicited any other bidder to put in a false or sham bid. The bidder has not directly or indirectly colluded, conspired, connived, or agreed with any bidder or anyone else to put in a sham bid, or to refrain from bidding. The bidder has not in any manner, directly or indirectly, sought by agreement, communication, or conference with anyone to fix the bid price of the bidder or any other bidder, or to fix any overhead, profit, or cost element of the bid price, or of that of any other bidder. All statements contained in the bid are true. The bidder has not, directly or indirectly, submitted his or her bid price or any breakdown thereof, or the contents thereof, or divulged information or data relative thereto, to any corporation, partnership, company, association, organization, bid depository, or to any member or agent thereof, to effectuate a collusive or sham bid, and has not paid, and will not pay, any person or entity for such purpose.

Any person executing this declaration on behalf of a bidder that is a corporation, partnership, joint venture, limited liability company, limited liability partnership, or any other entity, hereby represents that he or she has full power to execute, and does execute, this declaration on behalf of the bidder.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on 3/6/2026 [Date], at Sacramento [City], CA [State].

Signed: 

Typed Name: Ward Howes

BID BOND FORM

KNOW ALL MEN BY THESE PRESENT that we, the undersigned, (hereafter called "Principal"), and The Ohio Casualty Insurance Company (hereafter called "Surety"), are hereby held and firmly bound unto the Sierra-Plumas Joint Unified School District (hereafter called "District") in the sum of Ten Percent of Total Amount Bid (\$ 10% of Bid) for the payment of which, well and truly to be made, we hereby jointly and severally bind ourselves, successors, and assigns.

SIGNED this 3rd day of March, 2026.

The condition of the above obligation is such that whereas the Principal has submitted to the District a certain Bid, attached hereto and hereby made a part hereof, to enter into a Contract in writing for the construction of
Downieville School Gym Roof Replacement

NOW, THEREFORE,

- a. If said Bid is rejected, or
- b. If said Bid is accepted and the Principal executes and delivers a Contract or the attached Agreement form within five (5) calendar days after acceptance (properly completed in accordance with said Bid), and furnishes bonds for his faithful performance of said Contract and for payment of all persons performing labor or furnishing materials in connection therewith,

Then this obligation shall be void; otherwise, the same shall remain in force and effect.

Surety, for value received, hereby stipulates and agrees that no change, extension of time, alteration, or addition to the terms of the Contract, or the call for bids, or the work to be performed thereunder, or the specifications accompanying the same, shall in anyway affect its obligation under this bond, and it does hereby waive notice of any such change, extension of time, alteration, or addition to the terms of said Contract, or the call for bids, or the work, or to the specifications.

In the event suit is brought upon this bond by the District and judgment is recovered, the Surety shall pay all costs incurred by the District in such suit, including without limitation, attorneys' fees to be fixed by the court.

IN WITNESS WHEREOF, Principal and Surety have hereunto set their hands and seals, and such of them as are corporations have caused their corporate seals to be hereto affixed and these presents to be signed by their proper officers, on the day and year first set forth above.

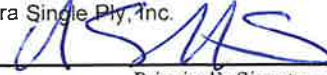
(Corporate Seal)

(Corporate Seal)

(Attached Attorney in Fact Certificate)

Sierra Single Ply, Inc.

By



Principal's Signature

Ward S. Howes

Typed or Printed Name

CFO

Principal's Title

By



Surety's Signature

Dona Lisa Buschmann

Typed or Printed Name

Attorney-In-Fact

Title

The Ohio Casualty Insurance Company

Surety's Name

175 Berkeley Street, Boston, MA 02116

Surety's Address

(916) 830-6082 - Celeste Somera

Surety's Phone Number

IMPORTANT:

Surety companies executing bonds must possess a certificate of authority from the California Insurance Commissioner authorizing them to write surety insurance defined in California Insurance Code section 105, and if the work or project is financed, in whole or in part, with federal, grant, or loan funds, it must also appear on the Treasury Department's most current list (Circular 570 as amended).

THIS IS A REQUIRED FORM.

Any claims under this bond may be addressed to:

(Name and Address of Surety)

The Ohio Casualty Insurance Company, Attn: LMS Claims

1001 4th Avenue, Suite 3800

Seattle, WA 98154

(Name and Address of agent or representative for service of process in California if different from above)

Melissa DeKoven

2710 Gateway Oaks Drive, Suite 150N

Sacramento, CA 95833-3505

(Telephone Number of Surety and agent or representative for service of process in California).

Agent - (916) 830-6082 - Celeste Somera

Surety - (916) 380-5344 - Dona Lisa Buschmann

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California
County of Placer

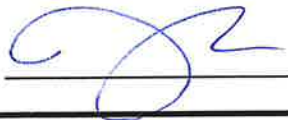
On March 3, 2026 before me, Joselynn Campbell, Notary Public
(insert name and title of the officer)

personally appeared Dona Lisa Buschmann,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are
subscribed to the within instrument and acknowledged to me that he/she/they executed the same in
his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the
person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing
paragraph is true and correct.

WITNESS my hand and official seal.

Signature



(Seal)





POWER OF ATTORNEY

Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

Certificate No: **8213388-977442**

KNOWN ALL PERSONS BY THESE PRESENTS: That The Ohio Casualty Insurance Company is a corporation duly organized under the laws of the State of New Hampshire, that Liberty Mutual Insurance Company is a corporation duly organized under the laws of the State of Massachusetts, and West American Insurance Company is a corporation duly organized under the laws of the State of Indiana (herein collectively called the "Companies"), pursuant to and by authority herein set forth, does hereby name, constitute and appoint, Maggie Bender-Johnson; Dona Lisa Buschmann; Joselynn Campbell; Edward D. Johnson; Robert D. Laux; Kathy Rangel; Julie A. Shiroma; Ashley White

all of the city of Roseville state of CA each individually if there be more than one named, its true and lawful attorney-in-fact to make, execute, seal, acknowledge and deliver, for and on its behalf as surety and as its act and deed, any and all undertakings, bonds, recognizances and other surety obligations, in pursuance of these presents and shall be as binding upon the Companies as if they have been duly signed by the president and attested by the secretary of the Companies in their own proper persons.

IN WITNESS WHEREOF, this Power of Attorney has been subscribed by an authorized officer or official of the Companies and the corporate seals of the Companies have been affixed thereto this 18th day of March, 2025.



Liberty Mutual Insurance Company
The Ohio Casualty Insurance Company
West American Insurance Company

By: Nathan J. Zangerle
Nathan J. Zangerle, Assistant Secretary

State of PENNSYLVANIA
County of MONTGOMERY

On this 18th day of March, 2025 before me personally appeared Nathan J. Zangerle, who acknowledged himself to be the Assistant Secretary of Liberty Mutual Insurance Company, The Ohio Casualty Company, and West American Insurance Company, and that he, as such, being authorized so to do, execute the foregoing instrument for the purposes therein contained by signing on behalf of the corporations by himself as a duly authorized officer.

IN WITNESS WHEREOF, I have hereunto subscribed my name and affixed my notarial seal at Plymouth Meeting, Pennsylvania, on the day and year first above written.



Commonwealth of Pennsylvania - Notary Seal
Teresa Pastella, Notary Public
Montgomery County
My commission expires March 28, 2029
Commission number 1126044
Member, Pennsylvania Association of Notaries

By: Teresa Pastella
Teresa Pastella, Notary Public

This Power of Attorney is made and executed pursuant to and by authority of the following By-laws and Authorizations of The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company which resolutions are now in full force and effect reading as follows:

ARTICLE IV - OFFICERS: Section 12. Power of Attorney.

Any officer or other official of the Corporation authorized for that purpose in writing by the Chairman or the President, and subject to such limitation as the Chairman or the President may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Corporation to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact, subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Corporation by their signature and execution of any such instruments and to attach thereto the seal of the Corporation. When so executed, such instruments shall be as binding as if signed by the President and attested to by the Secretary. Any power or authority granted to any representative or attorney-in-fact under the provisions of this article may be revoked at any time by the Board, the Chairman, the President or by the officer or officers granting such power or authority.

ARTICLE XIII - Execution of Contracts: Section 5. Surety Bonds and Undertakings.

Any officer of the Company authorized for that purpose in writing by the chairman or the president, and subject to such limitations as the chairman or the president may prescribe, shall appoint such attorneys-in-fact, as may be necessary to act in behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations. Such attorneys-in-fact subject to the limitations set forth in their respective powers of attorney, shall have full power to bind the Company by their signature and execution of any such instruments and to attach thereto the seal of the Company. When so executed such instruments shall be as binding as if signed by the president and attested by the secretary.

Certificate of Designation - The President of the Company, acting pursuant to the Bylaws of the Company, authorizes Nathan J. Zangerle, Assistant Secretary to appoint such attorneys-in-fact as may be necessary to act on behalf of the Company to make, execute, seal, acknowledge and deliver as surety any and all undertakings, bonds, recognizances and other surety obligations.

Authorization - By unanimous consent of the Company's Board of Directors, the Company consents that facsimile or mechanically reproduced signature of any assistant secretary of the Company, wherever appearing upon a certified copy of any power of attorney issued by the Company in connection with surety bonds, shall be valid and binding upon the Company with the same force and effect as though manually affixed.

I, Renee C. Llewellyn, the undersigned, Assistant Secretary, The Ohio Casualty Insurance Company, Liberty Mutual Insurance Company, and West American Insurance Company do hereby certify that the original power of attorney of which the foregoing is a full, true and correct copy of the Power of Attorney executed by said Companies, is in full force and effect and has not been revoked.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seals of said Companies this 3rd day of March, 2026.



By: Renee C. Llewellyn
Renee C. Llewellyn, Assistant Secretary

STATE OF CALIFORNIA
DEPARTMENT OF INSURANCE
SAN FRANCISCO

Amended
Certificate of Authority

THIS IS TO CERTIFY, That, pursuant to the Insurance Code of the State of California,

The Ohio Casualty Insurance Company

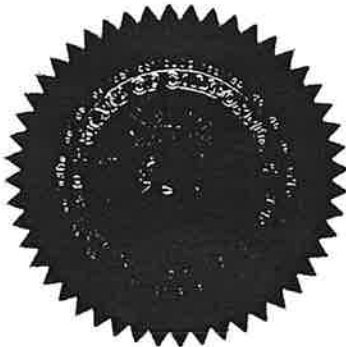
of New Hampshire, organized under the laws of New Hampshire, subject to its Articles of Incorporation or other fundamental organizational documents, is hereby authorized to transact within this State, subject to all provisions of this Certificate, the following classes of insurance:

**Fire, Marine, Surety, Plate Glass, Liability, Workers' Compensation,
Common Carrier Liability, Boiler and Machinery, Burglary, Credit,
Sprinkler, Automobile and Miscellaneous**

as such classes are now or may hereafter be defined in the Insurance Laws of the State of California.

THIS CERTIFICATE is expressly conditioned upon the holder hereof now and hereafter being in full compliance with all, and not in violation of any, of the applicable laws and lawful requirements made under authority of the laws of the State of California as long as such laws or requirements are in effect and applicable, and as such laws and requirements now are, or may hereafter be changed or amended.

IN WITNESS WHEREOF, effective as of the 19th day of March, 2013, I have hereunto set my hand and caused my official seal to be affixed this 19th day of March, 2013.



Dave Jones
Insurance Commissioner

Valerie J. Sarfaty
for Nettie Hoge
Chief Deputy

By

NOTICE:

Qualification with the Secretary of State must be accomplished as required by the California Corporations Code promptly after issuance of this Certificate of Authority. Failure to do so will be a violation of Insurance Code section 701 and will be grounds for revoking this Certificate of Authority pursuant to the covenants made in the application therefor and the conditions contained herein.

Company Profi

Company Profile Search

Lines of Insurance Search

Other Insurance Entities

Reset
Company Pr
Search

Company Profile

OHIO CASUALTY INSURANCE
COMPANY (THE)

Company Com

225 Borthwick Ave, Portsmouth, NH
03801Company Pe
& Compari

-

Enforcement

Consumer C
StudShow All

Name History

Agent for Service

Reference Information

Lines of Bus

Workers' Comp

Name History

Workers' Coi
Complaint &
for Action
Contact In

Legal Name

Name Status

Effective Date

OHIO CASUALTY INSURANCE COMPANY (THE)

Current

Additional Infor

Agent for Service

View
Financial Dis

Full Name	Attn Or C/O	Full Address	Contact Phone	Effective From Date
Melissa DeKoven	Corporation Service Company	2710 Gateway Oaks Drive, Suite 150N, Sacramento, CA 95833-3505	888-690- 2882	04/26/2019

Reference Information

Identification	Classification	Location
Company ID (EID)	Category	State Name
2980	Insurer	New Hampshire
CA #	Category Type	Origin
5133-4	Property & Casualty	Foreign
NAIC	Status	Country
24074	Unlimited-Normal	
NAIC Group	License Category	Form
111	Admitted	
NAIC Group Name		
LIBERTY MUT GRP		
Date Authorized in California		

Lines of Business

The company is authorized to transact business within these lines of insurance. For an explanation of any of these terms, please refer to the glossary.

Lines of Business

- Surety
- Liability

Lines of Business

Fire

Marine

Plate Glass

Workers' Compensation

Common Carrier Liability

Boiler And Machinery

Burglary

Credit

Sprinkler

Automobile

Miscellaneous

Fire

Financial Statements

* Year

California Department of Insurance Disclaimer

The Annual and Quarterly Financial Statements are submitted to the California Department of Insurance ("CDI") pursuant to California Insurance Code Sections 900 and 931 and California Code of Regulations Section 2308.1. The information is furnished to the CDI by California admitted insurers and is provided to the public "AS IS" pursuant to California Insurance Code Section 12921.2.

The CDI does not guarantee the truth, accuracy, adequacy or completeness of the data contained in the insurers' Annual and Quarterly Financial Statements and expressly disclaims any liability for any errors, omissions, or the result obtained from the use of such data.

Individuals who are unable to access the Annual and Quarterly Financial Statements may contact the CDI at CustodianofRecords@insurance.ca.gov for additional information.

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REQUEST FOR SUBSTITUTION AT TIME OF BID

Pursuant to Public Contract Code section 3400, bidder submits the following request to Substitute with the bid that is submitted. I understand that if the request to substitute is not an “or equal” or is not accepted by District and I answer “no” I will not provide the specified item, then I will be held non-responsive and my bid will be rejected. With this understanding, I hereby request Substitution of the following articles, devices, equipment, products, materials, fixtures, patented processes, forms, methods, or types of construction:

	Specification Section	Specified Item	Requested Substituted Item	Contractor Agrees to Provide Specified Item if request to Substitute is Denied ¹ (circle one)	District Decision (circle one)
1.	N/A			Yes No	Grant Denv
2.				Yes No	Grant Denv
3.				Yes No	Grant Denv
4.				Yes No	Grant Denv
5.				Yes No	Grant Denv
6.				Yes No	Grant Denv
7.				Yes No	Grant Denv
8.				Yes No	Grant Denv
9.				Yes No	Grant Denv
10.				Yes No	Grant Denv
11.				Yes No	Grant Denv
12.				Yes No	Grant Denv

This Request Form must be accompanied by evidence as to whether the proposed Substitution (1) is equal in quality, service, and ability to the Specified Item; (2) will entail no change in detail,

¹

Bidder must state whether bidder will provide the Specified Item in the event the Substitution request is evaluate and denied. If bidder states that bidder will not provide the Specified Item the denial of a request to Substitute shall result in the rejection of the bidder as non-responsive. However, if bidder states that bidder will provide the Specified Item in the event that bidder’s request for Substitution is denied, bidder shall execute the Agreement and provide the Specified Item(s). If bidder refuses to execute the Agreement due to the District’s decision to require the Specified Item(s) at no additional cost, bidder’s Bid Bond shall be forfeited.

construction, and scheduling of related work; (3) will be acceptable in consideration of the required design and artistic effect; (4) will provide no cost disadvantage to the District; (5) will require no excessive or more expensive maintenance, including adequacy and availability of replacement parts; (6) will require no change of the construction schedule or milestones for the Project; and, (7) Contractor agrees to pay for any DSA Fees or other Governmental Plan check costs associated with this Substitution Request.

The undersigned states that the following paragraphs are correct:

1. The proposed Substitution does not affect the dimensions shown on the Drawings.
2. The undersigned will pay for changes to the building design, including Architect, engineering, or other consultant design, detailing, DSA plan check or other governmental plan check costs, and construction costs caused by the requested substitution.
3. The proposed substitution will have no adverse effect on other trades, the Contract Time, or specified warranty requirements.
4. Maintenance and service parts will be available locally for the proposed substitution.
5. In order for the Architect to properly review the substitution request, within five (5) days following the opening of bids, the Contractor shall provide samples, test criteria, manufacturer information, and any other documents requested by Architect or Architect's engineers or consultants along with a document which provides a side by side comparison of key characteristics and performance criteria (often known as a CSI side by side comparison chart).
6. If Substitution Request is accepted by the District, Contractor is still required to provide a Submittal for the substituted item and shall provide required Schedule information (including schedule fragnets, if applicable) for the substituted item. The approval of the Architect, Engineer, or District of the substitution request does not mean that the Contractor is relieved of Contractor's responsibilities for Submittals, Shop Drawings, and schedules if the Contractor is awarded the Project.

Name of Bidder: N/A

By: N/A

District: _____

By: _____

ACKNOWLEDGMENT OF BIDDING PRACTICES REGARDING INDEMNITY FORM

TO: Sierra-Plumas Joint Unified School District

RE: Project Number N/A

Construction Contract for Downieville School Gym Roof Replacement

Please be advised that with respect to the above-referenced Project the undersigned Contractor on behalf of itself and all subcontractors hereby waives the benefits and protection of Labor Code section 3864, which provides:

“If an action as provided in this chapter is prosecuted by the employee, the employer, or both jointly against the third person results in judgment against such third person, the employer shall have no liability to reimburse or hold such third person harmless on such judgment or settlement in the absence of a written agreement to do so executed prior to the injury.”

This Agreement has been signed by an authorized representative of the contracting party and shall be binding upon its successors and assignees. The undersigned further agrees to promptly notify the District of any changes of ownership of the contracting party or any subcontractor while this Agreement is in force.

Sierra Single Ply, Inc.

Contracting Party

Ward Howes/CFO

Name of Agent/Title

**DISABLED VETERAN BUSINESS ENTERPRISE (DVBE) PARTICIPATION
STATEMENT**

Each bidder must complete this form in order to comply with the Sierra-Plumas Joint Unified School District ("District") policy for participation of disabled veteran business enterprises (School District projects funded in whole or in part by the State of California pursuant to the Leroy F. Greene School Facilities Act of 1998. (Education Code §17070.10, *et seq.*)

Project Name: Downieville School Gym Roof Replacement

Bid No.: N/A

DSA No.: N/A

The undersigned, on behalf of the Contractor named below, certifies that the Contractor has made reasonable efforts to secure participation by DVBE in the Contract to be awarded for the above-referenced Bid No., including participation by DVBE subcontractors and/or material suppliers. **Check only one of the following:**

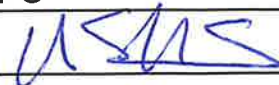
☐ The Contractor was unable after reasonable efforts to secure DVBE participation in the Contract for the above-referenced Project/Bid No. However, the Contractor will use DVBE services if the opportunity arises at any time during construction of the Project. Upon completion of the Project, the Contractor will report to the District the total dollar amount of DVBE participation in any Contract awarded to Contractor, and in any change orders, for the above-referenced Project.

☒ The Contractor has secured DVBE participation in the Contract for the above referenced Project/Bid No., and anticipates that such DVBE participation will equal approximately Twenty Thousand dollars (\$ 20,000), which represents approximately Six point Three percent (6.3%) of the total Contract for such Project. Upon completion of the Project, Contractor will report to the District the actual total dollar amount of DVBE participation in the Contract awarded to Contractor, and in any change orders, for such Project

Company: Sierra Single Ply, Inc.

Name: Ward Howes

Title: CFO

Signature: 

Date: 3/6/26

CONTRACTOR'S CERTIFICATE REGARDING DRUG-FREE WORKPLACE

This Drug-Free Workplace Certification form is required from all successful bidders pursuant to the requirements mandated by Government Code section 8350 et seq., the Drug-Free Workplace Act of 1990. The Drug-Free Workplace Act of 1990 requires that every person or organization awarded a contract or grant for the procurement of any property or service from any State agency must certify that it will provide a drug-free workplace by performing certain specified acts. In addition, the Act provides that each contract or grant awarded by a State agency may be subject to suspension of payments or termination of the contract or grant, and the Contractor or grantee may be subject to debarment from future contracting, if the contracting agency determines that specified acts have occurred.

Pursuant to Government Code section 8355, every person or organization awarded a contract or grant from a State agency shall certify that it will provide a drug-free workplace by doing all of the following:

1. Publishing a statement, notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the person's or organization's workplace, and specifying actions which will be taken against employees for violations of the prohibition.
2. Establishing a drug-free awareness program to inform employees about all of the following:
 - a. The dangers of drug abuse in the workplace;
 - b. The person's or organization's policy of maintaining a drug-free workplace;
 - c. The availability of drug counseling, rehabilitation and employee-assistance programs; and
 - d. The penalties that may be imposed upon employees for drug abuse violations;
3. Requiring that each employee engaged in the performance of the contract or grant be given a copy of the statement required by subdivision (a) and that, as a condition of employment on the contract or grant, the employee agrees to abide by the terms of the statement.

I, the undersigned, agree to fulfill the terms and requirements of Government Code section 8355 listed above and will (a) publish a statement notifying employees concerning the prohibition of controlled substance at the workplace, (b) establish a drug-free awareness program, and (c) require each employee engaged in the performance of the contract be given a copy of the statement required by section 8355(a) and require such employee agree to abide by the terms of that statement.

I also understand that if the Sierra-Plumas Joint Unified School District determines that I have either (a) made a false certification herein, or (b) violated this certification by failing to carry out the requirements of Section 8355, that the contract awarded herein is subject to termination, suspension of payments, or both. I further understand that, should I violate the terms of the Drug-Free Workplace Act of 1990, I may be subject to debarment in accordance with the requirements of Section 8350 et seq.

I acknowledge that I am aware of the provisions of Government Code section 8350 et seq. and hereby certify that I will adhere to the requirements of the Drug-Free Workplace Act of 1990.

DATE: 3/6/26

Sierra Single Ply, Inc.

CONTRACTOR

By: 

Signature

**CONTRACTOR'S CERTIFICATE REGARDING ALCOHOLIC BEVERAGE AND
TOBACCO-FREE CAMPUS POLICY**

The Contractor agrees that it will abide by and implement the District's Alcoholic Beverage and Tobacco-Free Campus Policy, which prohibits the use of alcoholic beverages and tobacco products, of any kind and at any time, in District-owned or leased buildings, on DISTRICT property and in DISTRICT vehicles.

Tobacco products include: (Business and Professions Code 22950.5; Education Code 48901)

1. Any product containing, made, or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigarettes, cigars, little cigars, chewing tobacco, pipe tobacco, or snuff.

2. An electronic device that delivers nicotine or other vaporized liquids to the person inhaling from the device, including, but not limited to, an electronic cigarette, cigar, pipe, or hookah.

3. Any component, part, or accessory of a tobacco product, whether or not sold separately.

This policy does not prohibit the use or possession of prescription products and other cessation aids that have been approved by the U.S. Department of Health and Human Services, Food and Drug Administration, such as nicotine patch or gum.

Smoking or use of any tobacco-related product or disposal of any tobacco-related waste is prohibited within 25 feet of any playground, except on a public sidewalk located within 25 feet of the playground. In addition, any form of intimidation, threat, or retaliation against a person for attempting to enforce this policy is prohibited. (Health and Safety Code 104495)

The Contractor shall procure signs stating "ALCOHOLIC BEVERAGE AND TOBACCO USE IS PROHIBITED" and shall ensure that these signs are prominently displayed in all entrances to school property at all times.

DATE: 3/6/2026

Sierra Single Ply, Inc.
CONTRACTOR

By: 
Signature

[End of Bid Documents to be Submitted with Bid]



Proposal

FOR:

Sierra-Plumas Joint USD 207630

E-Rate Eligible Category 2 Products and Services

**470 # 260005489
spjUSD_2026_470_c2**

Original

PREPARED BY:
Kristian Hohenbrink
Senior Account Manager



Table of Contents

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Project Cost Summary and Quotes	Section 3
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Section 1

Tom Wilkerson
Representing
Sierra-Plumas Joint Unified School District
109 Beckwith Road
Loyalton, CA 96118

Dear Tom,

Thank you for the opportunity to propose a solution for E-Rate Form 470 -260005489 at Sierra-Plumas Joint Unified School District in Loyalton, California. I have enclosed the requested documents and am available for any questions if necessary. Please note that there are two separate quotes. Quote # Q-00099265 covers physical installation and Q-00098921 covers Internal Connections.

About AMS. NET, LLC D/B/A MGT Impact Solutions (SPIN#143005880)

MGT is a leading supplier of technology solutions to a diverse market relying on over 50 years of operational experience and partnering with a vast array of leading technology and services providers. The company focuses on answering mission-critical questions in designing solutions that fit both technologically and foster positive impact in the communities served.

Markets We Serve

PreK-12 & Higher Education

We believe every child deserves a high-quality education to reach their potential.

State & Local Government

We believe state and local government agencies want improved, more efficient processes and policies to do more for the communities they serve.

Enterprise & Infrastructure

We believe in driving social change and performance across multiple markets. Our holistic approach integrates innovation, strategic analysis, and collaborative efforts to create tailored solutions addressing the challenges faced by every industry we serve.

Our Mission

MGT's mission is to improve lives by advancing and lifting the communities we serve. As an employee-owned company we aim to create an environment characterized by meaningful work leading to meaningful individual and enterprise success.

In conclusion, MGT remains committed to leveraging technology to foster educational advancements, empower governmental effectiveness, and drive enterprise change, contributing to a



more equitable and prosperous society. For further inquiries or collaboration opportunities, please contact me using the details below.

Thank you for this opportunity,

Kristian Hohenbrink

Kristian Hohenbrink

MGT

Senior Account Manager - Nevada

(208) 850-9305

Khohenbrink@mgt.us



Section 2

SIERRA-PLUMAS JT UNIF SCH DIST
FY2026 E-Rate Request for Proposals

REQUEST FOR PROPOSALS

Proposal Signature Page

	Applicant	SIERRA-PLUMAS JT UNIF SCH DIST
	Billed Entity Number	144636
	Establishing Form 470	260005489 (Nickname: spjUSD_2026_470_c2)

For the Vendor:

Diana Monaghan

Signature

Diana Monaghan, Secretary

Printed Name and Title

AMS.NET

Vendor Name

2/19/2026

Date

143005880

SPIN

This proposal is submitted in response to **SPECIFIC INFORMATION**, section B. *1 Category 2 Internal Connections - Cabling; B.2 Category 2 Internal Connections - Antennas, Connectors, and related components; B.3 Category 2 Internal Connections - Switches; B.4 Category 2 Internal Connections - WAP; B.5 Category 2 Internal Connections - UPS; B.6 Category 2, Basic Maintenance of Internal Connections, Multiyear Support License's*
(for clarity, please provide name of section as well)

CERTIFICATION: Submission of this proposal certifies all equipment and services are compliant with the FCC Order (FCC 19-121) prohibiting the sale, provision, maintenance, modification, or other support of equipment or services provided or manufactured by Huawei, ZTE, or any other "covered company" deemed a national security threat.

Further, I acknowledge that the required Pricing Form supersedes any other documentation submitted with this proposal.

An email acknowledgment will be sent to Vendor after emailed proposal is received; if acknowledgement email has not been received within 3 business days, please send inquiry to erate.spjUSD@learningtech.org for confirmation.

Applicant: SIERRA-PLUMAS JT UNIF SCH DIST

If this proposal is selected for award, Applicant will execute below to confirm acceptance.

Applicant Authorized Signature	mm/dd/yy
Signature	Date
Applicant signer	Applicant title
Printed Name	Title

Additional Category 2 Provisions **(Vendor Signature Required)**

As described in the Request For Proposals [RFP] for “Applicant” (noted below) for E-Rate Eligible Products and Services Funding Year 2026: 7/1/2026 - 6/30/2027, the RFP and all addenda issued pursuant to it shall be incorporated by reference into the final contract. The following additional provisions are also incorporated.

The parties shall have the right to mutually agree to amend the original contract within the constraints of Applicant’s local procurement rules, Applicant’s State’s procurement regulations, and the E-Rate program rules.

Vendor will provide the completed USAC standard upload template for contracted products/services (available here: <https://www.usac.org/e-rate/applicant-process/applying-for-discounts/fcc-form-471-filing/>), ready for upload to the Form 471 application, with: proper SPIN; properly categorized description of products/services; quantities; itemized taxes, fees, surcharges, shipping; ineligible costs clearly isolated.

Applicant reserves the right to:

- 1) Not proceed with contracted products/services unless approved by Applicant Board (initially, and for each year of a multiyear contract)
- 2) Not proceed with contracted products/services unless E-Rate funding is approved (initially, and for each year of a multiyear contract)
- 3) Not proceed with contracted products/services if E-Rate funding is lower than requested (initially, and for each year of a multiyear contract)
- 4) Optionally proceed with contracted products/services with a reduced scope of work consistent with the level of funding approved (initially, and for each year of a multiyear contract), if determined by the Applicant to be in its best interest
- 5) Optionally proceed with contracted products/services with ‘same functionality’ products (initially, and for each year of a multiyear contract), as needed (service substitution)

After written notification of contract award and before the start of work, the Vendor will receive purchase order(s) [POs], carrier service order(s) [CSOs] or similar written instructions to begin providing the products/services pursuant to the contract awarded as a result of the RFP. Vendors must not deliver products or start work before being so advised in writing, and in no case prior to April 1 preceding the start of the funding year.

Vendor will invoice Applicant only for its Applicant share of cost, regardless of: when the project is initiated or whether FCDL has been issued before project start. All invoices will show the following: Vendor’s SPIN, E-Rate funding year, E-Rate Funding Request Number, the full amount of the services, the discount amount of the services and the Applicant share. Vendor will invoice USAC for reimbursement of the E-Rate discounted amount via the Service Provider Invoicing (SPI) method. *Invoices for non-recurring costs must not be dated prior to July 1 of the relevant funding year, even if Applicant authorizes early implementation.*

SIERRA-PLUMAS JT UNIF SCH DIST
FY2026 E-Rate Request for Proposals

In the event of significant delays, such as due to late FCDL, should the project eventually proceed, Vendor agrees to use best efforts as necessary to substitute equivalent or better parts or services at equivalent or better pricing, so as to enable compliant Service Substitutions where necessary (such as due to “product end of life” situations caused by the delay). Labor rates, where applicable, will not increase by more than is justifiable by an objective third-party measure of inflation such as the Consumer Price Index [CPI] during the period of delay. Additionally, Applicant has the right to conduct acceptance procedures such as equipment testing or a walk through before payment. Applicant will strictly enforce contract quality provisions including applicable industry and/or manufacturer standards.

Contract expiration date is explicitly 9/30/2027 for Internal Connections, 6/30/2027 for Managed Internal Broadband Services and Basic Maintenance of Internal Connections. The parties shall have the right to mutually agree to extend the delivery and expiration date of this project in the event of delayed FCDL or as needed for Applicant convenience for up to two 1-year extensions.

Vendors providing installation services will furnish detailed asset summary upon completion of installation to include (as applicable): serial number, location of equipment, configuration documentation, and test results.

Executed on the date(s) set forth below, by duly authorized agents for the respective parties.

	Applicant	Vendor
Name of Organization	SIERRA-PLUMAS JT UNIF SCH DIST	AMS.NET
E-Rate ID	BEN: 144636	SPIN: 143005880
Establishing Form 470	#260005489	
Address	305 SOUTH LINCOLN ST P O BOX 157	502 Commerce Way
Address	SIERRA VILLE CA 96126	Livermore, CA 94551
Phone	530-993-1660	(925) 245-6100
Authorized Signer Name	Sean Snider	Diana Monaghan
Authorized Signer Title	Superintendent of SPJUSD	Secretary
Authorized Signer Email	ssnider@spjUSD.org	tsg-west-ordertracking@angt.us
Signature		Diana Monaghan
Date		2/19/2020

AMENDMENT DATED 01/20/2026
TO
REQUEST FOR PROPOSALS
E-Rate Eligible Category 2 Products and Services
Funding Year 2026: 7/1/2026 – 6/30/2027

	Applicant	SIERRA-PLUMAS JT UNIF SCH DIST
	Billed Entity Number	144636
	Establishing Form 470	260005489 (Nickname: spjUSD_2026_470_c2)

*Submit questions about this RFP, its Amendments,
or associated Form 470, by email¹ to:*

erate.spjUSD@learningtech.org

¹ In the unlikely event of technical difficulties, please contact the **Technical Contact** indicated on the Form 470.

Deadlines

This amendment clarifies that, based on the certification date of **1/16/2026** for Form 470 #**260005489**, and unless updated further:

- The deadline for submission of QUESTIONS about this RFP is 12 pm (Pacific) on **2/5/2026**
- The deadline for submission of PROPOSALS in response to this RFP is 12 pm (Pacific) on **2/20/2026**

Required Pricing Form

Proposal disqualification factors include failure to submit the required Pricing Form (or a very similar format). Please return the Excel version.

Vendor Walk Through

The **mandatory** Vendor Walk Through will be held:

- **Monday, January 26th 2026, 11:00 AM (PST)**
- **Loyalton High School, 700 Fourth St., Loyalton, CA 96118**

Please RSVP with your full contact information so we can reach you if there is a change in plan.

Answers to Questions

A separate RFP Amendment will be issued with answers to questions submitted by the deadline. The “Answers to Questions” RFP Amendment will be posted within 5 days of the deadline for submission of questions.

AMENDMENT DATED 02/05/2026
TO
REQUEST FOR PROPOSALS
E-Rate Eligible Category 2 Products and Services
Funding Year 2026: 7/1/2026 – 6/30/2027

	Applicant	SIERRA-PLUMAS JT UNIF SCH DIST
	Billed Entity Number	144636
	Establishing Form 470	260005489 (Nickname: spjUSD_2026_470_c2)

*Submit questions about this RFP, its Amendments,
or associated Form 470, by email¹ to:*

erate.spjUSD@learningtech.org

¹ In the unlikely event of technical difficulties, please contact the **Technical Contact** indicated on the Form 470.

Deadlines

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- The deadline for submission of PROPOSALS in response to this RFP is 12 pm (Pacific) on **2/20/2026**

Required Pricing Form

Proposal disqualification factors include failure to submit the required Pricing Form (or a very similar format). Please return the Excel version.

Answers to Questions

Q1: Is there any attic crawl space?

A1: No.

Q2: Will there be any cabling done in the gymnasium?

A2: No.

Q3: How many runs to each classroom?

A3: 2 runs to 11 classrooms in the main building.

Q4: Are cabling runs to be installed only on the ceiling?

A4: Yes, all runs go to the ceiling and are terminated in a box (small flat type)

Q5: What cabling type?

A5: CAT6 and the vendor should be certified by the manufacturer for the brand installed

Q6: Is there a Simplex wiring map/diagram available?

A6: No.

Q7: Can the conduit that is currently being used for the old paging system be removed and the conduit repurposed for this cabling project?

A7: At this time, we do not know the status of the old paging system wiring. Vendors are expected to modify their proposals, assuming that this route is not feasible.

Q8: Can the cabling run on the ceiling be surface mounted raceway?

A8: Yes.

Q9: Will you accept third party Aruba compatible SFP's?

A9: No

Q10: What is your wireless management platform? Ruckus One, SmartZone, or Unleashed?

A10: Ruckus One or equivalent functionality

Q11: Do you possess the licenses that are needed to be associated with the required 36 access points? Do you require licenses for the 36 requested access points?

A11: We have licensing for 36 WAPs for 3 more years

Q12: What tier of subscription license & how many years of support do you require for the 36 requested access points?

A12: Licensing is Ruckus One and is still valid for 3 years

Q13: Do you require any additional battery packs for the requested (Eaton - SMART1500RMXL2U) UPS?

A13: No

Q14: Do you have existing (BP48VRM2U) external battery packs compatible with (Eaton- SMART1500RMXL2U)?

A14:No

Q15: Are there any Access Point locations that require a lift? (Above 12 feet). If yes, will you be providing the lift?

A15: No

Q16: The license for the switch in the RFP says 5 years, but the BOM spreadsheet provided shows 3 years? Which would you like us to quote? 3 or 5 years or both?

A16: Please quote both

Q17: The RFP shows 4 optics and one switch. Will this one switch be connected to 2 switches? If so, are they in the same location?

A17: Yes, one switch will be connected to 2 others. The 2 others are located on campuses adjacent to the new switch location.

Q18: Could you share more details about the requested switch (Section B.3 of the RFP). Does the switch need to have SFP+ ports, since you are requesting LR-SFP+ optics?

A18: No, since we are requesting SFPs, we need the switch to be able to accommodate the SFPs for fiber connections.

Q19: Could you share the make & models of all the switches on which the 4 requested LR-SFP+ optics (Section B.2 of the RFP) would be installed?

A19: Aruba 2930M or equivalent functionality



AMS.NET

MGT

Please see attached spreadsheet



Section 3



AMS.NET | MGT

AMS.NET, LLC. D/B/A MGT Impact Solutions
502 Commerce Way, Livermore, CA 94551
(925) 245-6100 | Fax (925) 245-6150
www.mgt.us

Project Cost Summary – Sierra-Plumas Joint Unified School District, CA

Project Information

Sierra-Plumas Joint USD E-Rate 29 - Internal
Connections - 207630
Project # 207630
February 20, 2026

Account Manager

Kristian Hohenbrink
khohenbrink@mgt.us
(775) 515-0155

AMS.NET Quote #	Description	Subtotal	Taxes	Total
Q-00099265	E-Rate 29 - Internal Connections - Physical Installation	\$11,704.32	\$269.83	\$11,974.15
Q-00098921	E-Rate 29 Internal Connections	\$41,966.52	\$2,375.80	\$44,342.32

Project Summary

Project Total	\$53,670.84
Estimated Total Taxes	\$2,645.63
Grand Total	\$56,316.47

Vendor: AMS.NET, LLC.
Address: 502 Commerce Way, Livermore, CA 94551
Phone: (925) 245-6100
SPIN: 143005880



AMS.NET | MGT

AMS.NET, LLC. D/B/A MGT Impact Solutions
502 Commerce Way, Livermore, CA 94551
(925) 245-6100 | Fax (925) 245-6150
www.mgt.us

Customer Quotations – Sierra-Plumas Joint USD E-Rate 29 - Internal Connections - 207630

Customer

Sierra-Plumas Joint Unified School District, CA
109 Beckwith St Loyalton, CA 96118-5722
ATTN:

Project Name

Sierra-Plumas Joint USD
E-Rate 29 - Internal
Connections - 207630

Project

207630

Expiration Date

5/29/2026

Account Mgr.

Kristian Hohenbrink
(775) 515-0155
khohenbrink@mgt.us

Inside Account Mgr.

(925) 245-6159
cgosset@mgt.us

Line	Item Description	Manufacturer	Qty	Unit Price	Extended Price
Quote # Q-00099265, E-Rate 29 - Internal Connections - Physical Installation					
1	CJ688TG1W CAT6 MINI-COM TX6 PLUS MOD OFF WHT	Panduit	40.00	\$10.00	\$400.00
2	CBX2IW-AY Panduit Surface Mount Box 2 Port IW Panduit Panduit Nonmetallic Raceway	Panduit	10.00	\$6.50	\$65.00
3	7133800 UTP 23/4PR CAT6 GS6 PVC Blue General Cable Copper Cabling Boxed (Reel) Cable - Copper	General Cable	4.00	\$206.25	\$825.00
4	65906 2" EMT 10' Pipe (Per 10ft Pricing)	Platt Electric	15.00	\$58.75	\$881.25
5	641043 2" EMT Connector	Platt Electric	4.00	\$12.26	\$49.04
6	641084 2" EMT Coupler	Platt Electric	15.00	\$12.05	\$180.75
7	158457 2" Universal Strut Strap	Platt Electric	30.00	\$2.96	\$88.80
8	157274 Strut - 5/8" (10' length)	Generic-Conduit	1.00	\$44.63	\$44.63
9	PN10F86FV Wiremold PN10 Drop Ceiling Connector Ivory Wiremold Eclipse PN10 Nonmetallic Raceway	Wiremold	10.00	\$2.55	\$25.50
10	PN10F17FV Wiremold PN10 Internal Elbow Ivory Wiremold Eclipse PN10 Nonmetallic Raceway	Wiremold	10.00	\$1.61	\$16.10
11	PN10L08V Wiremold PN10 Surface Raceway Ivory 8' Wiremold Eclipse PN10 Nonmetallic Raceway	Wiremold	30.00	\$22.00	\$660.00



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12	PN10F11V Wiremold PN10 Flat 90 Ivory Wiremold Eclipse PN10 Nonmetallic Raceway	Wiremold	90.00	\$1.71	\$153.90
13	AMS-CP-CONSUMABLES Cabling Consumables: Tape,String, Labels, Lube	Cabling	2.00	\$50.00	\$100.00
14	AMS-CP-HARDWARE Cabling: Mounting Hardware	Cabling	4.00	\$50.00	\$200.00
15	AMS-FREIGHT Freight and Handling	None	1.00	\$100.00	\$100.00
16	AMS-CI-CT-PW Labor: Cabling - Prevailing Wage	AMS.NET	20.00	\$146.29	\$2,925.80
AMS.NET will install (2) CAT6 cables to the identified locations on the customer provided site map.					
AMS.NET will install the new CAT6 cabling via the existing Conduits.					
17	AMS-CI-CT-PW Labor: Cabling - Prevailing Wage	AMS.NET	15.00	\$146.29	\$2,194.35
AMS.NET will Install a new 2" conduit between the MSD STC and the East and West classroom STC as per customer request					
18	AMS-CI-WIREMOLD AMS.NET will install new raceway from the existing Clock speaker junction box in each classroom the the center of the classroom ceiling as per customer request	AMS.NET	30.00	\$73.14	\$2,194.20
19	AMS-CI-PM-FOC Labor: Project Manager - Cabling	AMS.NET	3.00	\$200.00	\$600.00
				Subtotal:	\$11,704.32
				Estimated Tax:	\$ 269.83
				Quote Total:	\$11,974.15

Line	Item Description	Manufacturer	Qty	Unit Price	Extended Price
Quote # Q-00098921, E-Rate 29 Internal Connections					
1	S0M82A#ABA Switch - HPE Aruba Networking CX 6200 Switch Series - 1U - Wired - 1Gbps - Networking / Ports Qty: 31 - Gigabit Ethernet - ARM Cortex A72 - 8GB RAM - 16GB Flash Memory - 100V-127V/200V-240V - Limited Lifetime Warranty	Aruba Networks	1.00	\$1,963.50	\$1,963.50
2	S2P31A HPE Aruba Networking 10G SFP+ LC LR 10km SMF C-class Transceiver	Aruba Networks	4.00	\$1,092.84	\$4,371.36
3	Q9Y74AAE Aruba Central 62xx/29xx Switch Foundation 3y Sub E-STU	Aruba Networks	1.00	\$396.90	\$396.90



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4	901-R670-US00 RUCKUS R670 WI-FI 7 TRI-BAND CONCURRENT WIRELESS ACCESS POINT WITH 2X2 (2.4GHZ) + 4X4 (5GHZ) + 2X2 (6GHZ) RF CONFIGURATIONS. WI-FI 7 SUPPORT IN ALL THREE FREQUENCY BANDS. 6GHZ BAND SUPPORTS LPI MODE AND SP MODE WITH AFC.	Ruckus Networks	36.00	\$680.45	\$24,496.20
5	SMART1500RML2U 1500VA UPS System SmartPro Rack/Tower Extended Run Line-Interactive 120V 8 Outlet - 1500 VA 1 RS-232, 1 USB, SNMP Slot, Use BP36V15-2U or BP36V42-3U for Extended Run	Eaton Corporation	2.00	\$969.28	\$1,938.56
6	AMS-NI-LAN-HP-CORE-STACKABLE Labor: HP Core Switch Installation - Stackable	AMS.NET	1.00	\$1,000.00	\$1,000.00
7	AMS-NI-WIRELESS-LAP-RUCKUS Labor: Ruckus Access Point Installation. Cabling not included. (Cabling quote required for these services.)	AMS.NET	36.00	\$175.00	\$6,300.00
8	AMS-NI-UPS-MOUNT Networking Labor: UPS Rack Mounting (1kVA-3kVA Units)	AMS.NET	2.00	\$350.00	\$700.00
9	AMS-NI-PM-FOC Labor: Project Manager	AMS.NET	4.00	\$200.00	\$800.00
10	AMS-FREIGHT Freight and Handling	None	1.00	\$0.00	\$0.00
				Subtotal:	\$41,966.52
				Estimated Tax:	\$2,375.80
				Quote Total:	\$44,342.32

Order Summary

Project Total	\$53,670.84
Estimated Total Taxes	\$2,645.63
Grand Total	\$56,316.47



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Terms and Conditions

1. AMS.NET, LLC. will require a purchase order referencing this Quote #.

2. Payment terms are Net 30. An interest charge of 1.5% per month will be applied to all accounts past due, plus all costs of collection and reasonable attorneys fees. AMS.NET, LLC. accepts all major credit cards. A convenience fee of 3.5% will be assessed. Customer agrees to accept multiple invoices for projects that cover multiple sales. In the event that a site's readiness is delayed by the Customer, the Customer agrees to accept and pay invoices that reflect equipment and services already received.

3. Items sold by AMS.NET, LLC. D/B/A MGT Impact Solutions and shipped to destinations where sales tax is applicable will be subject to sales tax. If an item is subject to sales tax in the state to which the order is shipped, tax is generally calculated on the total selling price of each individual item. In accordance with state tax laws, the total selling price of an order will generally include shipping and handling charges and item-level discounts. The amount of tax charged on your order will depend upon many factors including, but not limited to, the type of item(s) purchased, and the source and destination of the shipment. Factors can change between the time you place an order and the time an invoice is sent, which could affect the calculation of sales taxes. The amount appearing on your proposal as 'Estimated Sales Tax' may differ from the sales taxes ultimately charged. Shipping charges and sales tax will be added to this order when invoiced and the customer agrees to pay these charges.

4. All companies with tax exemption must present a valid Tax Exempt form. If Customer is tax exempt or if tax exempt form is not provided then customer agrees to pay all applicable taxes.

5. All shipments are FOB Origin or Pre-paid and shipped to Dock. Any Special shipping requirements must be clearly stated on all PO's (i.e. inside delivery). If inside Delivery or Lift-gate is required it must be specified and additional fees will incur. Shipping charges that appear on this quote are an estimate, AMS.NET, LLC. D/B/A MGT Impact Solutions will invoice and the customer will pay the actual shipping charge when identified.

6. Upon delivery of equipment, customer agrees to open all shipments and visually inspect equipment for physical damages. All damages must be reported to AMS.NET, LLC. within 24 hours of delivery.

7. Returns. Returns for credit will be accepted at AMS.NET, LLC. D/B/A MGT Impact Solutions' discretion and are subject to

manufacturer returns policies as well. Cisco and Meraki orders cannot be modified starting at 50 days prior to the current estimated ship date. Cisco and Meraki have a no return for credit RMA policy. Please make sure your order is accurate before AMS.NET, LLC. D/B/A MGT Impact Solutions places the order with the manufacturer. Returns for credit must be initiated within 20 days of customer receipt of goods. For returns to be approved all merchandise must be in an unopened box and the customer agrees to pay a restocking fee of 20% of the purchase price, unless waived by the manufacturer. All shipments must have a valid RMA number from AMS.NET, LLC. D/B/A MGT Impact Solutions before returning. To make a returns for credit request, please contact your Account Manager listed on page one of this quote.

A copy of AMS.NET, LLC.'s full RMA policy is available for review online at <https://bit.ly/4axLRVg>.

8. The laws of the state where the item is shipped will apply to this sale.

9. The term "installation date" means the first business day on which installation of the system is complete. Minor omissions or variances in performance of the System that do not materially or adversely affect the operation of the system, shall not be deemed to have postponed the Installation Date. Seller shall use its best efforts to make timely delivery and installation. However, all stated delivery and installation dates are approximate and except as expressly provided in this agreement, Seller shall, under no circumstance, be deemed to be in default hereunder or be liable for consequential, incidental or special damages or commercial loss resulting from delays in delivery or installation.

10. Warranties. AMS.NET, LLC. D/B/A MGT Impact Solutions warrants to Customer that it has good title to the equipment being sold to Customer under this Agreement, and the right to sell such equipment to Customer free of liens or encumbrances. AMS.NET, LLC. D/B/A MGT Impact Solutions further warrants to Customer that the equipment being sold to Customer hereunder shall be free from defects in workmanship during the products' manufacturer warranty period. AMS.NET, LLC. D/B/A MGT Impact Solutions warrants Installation for a period of one year commencing upon when AMS.NET, LLC. D/B/A MGT Impact Solutions completes the installation under this agreement (this warranty being hereinafter referred to as an "Installation Warranty"). Except as expressly set forth in this paragraph, AMS.NET, LLC. D/B/A MGT Impact Solutions does not make, and hereby disclaims, any and all representations or warranties,



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express or implied, with respect to the equipment or services being provided under this agreement, including but not limited to any implied warranties of merchantability, fitness for a particular purpose, satisfactory quality, against infringement, or arising from a course of dealing, usage or trade practice. AMS.NET, LLC. D/B/A MGT Impact Solutions shall reasonably cooperate and assist Customer in enforcing any manufacturer warranties with respect to the equipment being sold to Customer under this Agreement. AMS.NET, LLC. D/B/A MGT Impact Solutions hereby advises Customer, and Customer acknowledges that in the event Customer desires to procure from AMS.NET, LLC. D/B/A MGT Impact Solutions any warranty protection beyond the warranty of title and the Installation Warranty provided under this Paragraph, Customer may do so by entering into a separate Service Agreement with AMS.NET, LLC. D/B/A MGT Impact Solutions. Manufacturer's warranty that is guaranteed is whatever is published by the manufacturer at the time of purchase.

For repair or replacement requests, please contact our Customer Service Department at (800) 893-3660 Option 2,2. Email requests should be sent to tac@mgt.us.

11. Cisco Cloud services purchased from AMS.NET, LLC. D/B/A MGT Impact Solutions requires customer to accept Cisco's Universal Cloud agreement located on Cisco Systems' Website. This Universal Cloud Agreement describes the rights and responsibilities related to the Cloud Service(s) you purchase from Cisco or an Approved Source and is between you and

Cisco. The Universal Cloud Agreement includes the applicable Offer Description(s) located at www.cisco.com/go/cloudterms (collectively "Agreement"). By clicking 'accept,' or using the Cloud Service, you agree to the terms of this Agreement. If you do not have authority to enter into this Agreement, or if you do not agree with its terms, do not click 'accept' and do not use the Cloud Service.

12. The final price of all labor in this quote is contingent upon the customer providing AMS.NET, LLC. D/B/A MGT Impact Solutions full site access, with keys or a dedicated escort, for a period of at least nine consecutive hours per working day. Any existing pathway being pulled through is assumed to be easily discoverable, and meeting BICSI standards, such as the fill ratio, lack of non-cabling material in the conduit, and appropriate number of LBs. Additionally, any interior wall penetrations are assumed to be drywall or a like material unless otherwise noted in the labor scope for this project. Any deviation from these assumptions may result in additional costs to the customer based on the time added to the project.

AMS.NET, LLC.
Tax ID: 94-3291626

C7 & C10 Contractor Licenses: 763508

Full terms and conditions can be viewed on our website at <https://bit.ly/4ki2PKJ>.

Purchase Order

Please make your purchase order to AMS.NET, LLC. and email it to Kristian Hohenbrink at khohenbrink@mgt.us. You may also return it by mail to 502 Commerce Way, Livermore, CA 94551.



Section 4



Project References

Name of Organization: International House at UC Berkeley

Address: 2299 Piedmont Avenue, Berkeley, CA 94720

Contact Person: Mark Cassettari

Email/Phone: markcassettari@ihouseberkeley.org, (510)642-9490

Verkada Access Control Deployment – Wireless Locking System

Original Contract Amount: \$1,225,515.04

Total Project Cost: \$1,292,936.67

Contract Start Date: January 2024

Final Completion Date: Ongoing

Project Description:

International House at UC Berkeley partnered with AMS.NET to deploy a large-scale Verkada access control system across its multi-story residential and administrative facilities. The project involved a full wireless lock solution using Verkada controllers integrated with Assa Abloy Aperio locking hardware. The system secures 510 doors using wireless smart locks, configured and tested off-site by AMS.NET for streamlined installation and reduced disruption to ongoing residential operations. The access deployment includes 40 Verkada AC42 4-door controllers, 128 wireless lock hubs, and full integration into the Verkada Command platform for centralized user and schedule management.

AMS.NET's engineering team pre-configured, labeled, and mapped all devices including backup batteries, door assignments, and security groups. Lock schedules, user roles, access groups, and lockdown procedures were programmed according to I-House's security policy.

International House was responsible for coordinating subcontractors for cabling, power provisioning, and physical lock installation, while AMS.NET oversaw cloud configuration, dashboard deployment, and system training. A full system handoff, documentation package, and support planning was included in the scope of work.

The implementation offers a future-proof, scalable access control platform for one of UC Berkeley's landmark residential facilities, blending security, flexibility, and ease of management in a unified wireless solution.



Project References

Name of Organization: Oakley Union Elementary School District

Address: 91 Mercedes Ln, Oakley, CA 94561

Contact Person: Renee Stewart

Email/Phone: rstewart@ouesd.k12.ca.us, (925) 625-5083

Physical Security Upgrade Project – Verkada

Original Contract Amount: \$1,951,203.90

Contract Start Date: February 2024

Final Completion Date: July 2025

Oakley Union Elementary School District partnered with AMS.NET to design and implement a complete physical security platform across 10 district sites. The district selected Verkada for its unified cloud-managed system, allowing for integrated video surveillance, access control, alarms, intercoms, and environmental sensors from a single dashboard. This turn-key deployment modernized campus security and provides administrators centralized visibility and control across all sites.

The project included 205 Verkada cameras across various models, including 109 multisensor CH52 units providing 360° coverage (totaling 532 camera views), 81 fixed dome cameras, and 15 license plate recognition cameras (CB62). These cameras were installed at key locations across each campus including entry points, interior corridors, offices, and playgrounds.

Access control was implemented using Verkada's AD33/34 card readers. A total of 39 doors were secured with integrated locking hardware, door position sensors, and REX devices. The system was enhanced with 13 TD52 video intercoms to support secure entry communications, particularly at admin offices and multipurpose room entries. All access devices were managed through Verkada Command and configured with district-wide lockdown protocols.

Additionally, each site received a Verkada BC82 alarm hub, providing mobile-based arming and response capabilities. Alarms are tied into cameras and doors for immediate event tracking and escalation. Two middle school sites—Delta Vista MS and O'Hara MS—were outfitted with 30 SV23 environmental sensors to detect vape use, motion, and changes in air quality. These sensors were integrated with cameras to trigger recordings and alerts when thresholds were exceeded.

AMS.NET handled all structured cabling and system configuration, delivered final documentation, and provided cloud licensing for all technologies with a 5-year term. The solution enables district staff to manage all systems remotely and securely, while scaling for future expansion.



Project References

Name of Organization: San Rafael City Schools

Address: 310 Nova Albion Way, San Rafael, CA 94903

Contact Person: Noel Matthias

Email/Phone: nmatthias@srcs.org, (415) 485-2321

Cisco Wired & Wireless Networking

Original contract amount: \$2,500,000.00

Contract start date: June 2018

Final completion date: Ongoing

Project Description:

San Rafael City Schools serve a diverse community of over 8,000 students and 700 staff users over 3 high schools, 2 middle schools, 7 elementary schools, 3 non-instructional sites. AMS.NET worked with SRCS through budget challenges to incrementally upgrade their wired and wireless network through multiple E-Rate cycles and bond funding. SRCS utilized the SPURR contract for E-Rate and the FOCUS contract for all other purchases as part of this project.

The scope of the project includes:

- Cisco C6800 core switches at both high school data centers for a fully-redundant network and data center core
- Cisco C9300 for LAN cores at each school site
- Cisco Meraki MS425 for LAN fiber aggregation
- Cisco Meraki MS390 and MS250 to provide full PoE and mGig access
- Cisco Meraki WiFi 6 indoor and outdoor APs to support 1:1 wireless



Project References

Name of Organization: Pleasanton Unified School District

Address: 4750 First Street, Pleasanton, CA 94566

Contact Person: Robert Torres

Email/Phone: rtorres@pleasantonusd.net, (925) 596-9660

Network Refresh

Original contract amount: \$8,600,000.00

Contract start date: April 2020

Final completion date: March 2022

E-Rate Site Billed Entity Number (BEN)- 144214

Project was partially funded with E-Rate and the remaining covered by bond funds.

Project Description:

- Project included district wide Cisco VOIP deployment with InformaCast paging integration. The District is currently using Cisco collaboration to connect their sites and staff. InformaCast is currently being used through IP speakers and IP phones for mass notification, emergency notification, bell schedules and 911 call tracking.
- Pleasanton Unified School District had not refreshed the switching network in over 10 years and were running a 1G backbone at all school sites. Through use of a local Bond and E-Rate year 22 funding, PUSD was able to completely update the wired network to establish a 40G LAN at each school utilizing a Brocade/Ruckus architecture. To enable the new architecture, a completely new fiber infrastructure needed to be installed to replace the existing multi-mode fiber plant. PUSD worked with AMS.NET to architect a 40G solution that had multi-rate ports in the ToR switches and PoE+ to all ports. This met the Districts 7-10 year architecture goals.
- Prior to E-Rate 23, PUSD asked AMS.NET to provide POC trials with a number of different wireless manufacturers. AMS.NET provided POC hardware and setup assistance for Ruckus and Meraki solutions. In the end, a Meraki solution was chosen by the District. AMS.NET performed extensive site walks at all of the District sites, and along with District staff determined what deployment strategy best served the District's needs. AMS.NET proposed 802.11 AX wireless access points in indoor and outdoor models, providing wireless service to all locations across every campus in the District. AMS.NET proposed to place one access point in every classroom and learning area of each site. Outdoor wireless access points were placed in locations that cover blacktops and play areas and were installed in vandal proof enclosures in order to protect the Districts investment in hardware.



Project References

Name of Organization: Los Gatos Union School District

Address: 17010 Roberts Rd., Los Gatos, CA 95032

Contact Person: Matt Mullikin

Email/Phone: mmullikin@lgusd.org, (408) 335-2378

Network & Fiber Upgrade Project

Original contract amount: \$771,000.00

Contract start date: November 2020

Final completion date: June 2021

Project Description:

Los Gatos Union School District leveraged the 1st round of Cares Act funding during the 2020 pandemic and partnered with AMS.NET to complete an ongoing phased network upgrade that was going to wait until the next E-Rate funding cycle. The district had decided to bring all of the students and staff back in February of 2021 but the network environment was not ready to handle the influx of additional devices and bandwidth requirements needed to properly run the business of educating students in the new world we were living in. The most important part of this project was also the most time consuming as the entire fiber optic network needed to be upgraded at all 5 of their school sites to single mode.

AMS.NET worked intimately with the district to define a project plan to get this portion of the project completed with enough time to get key components of the network in place to support 10GB across the network. Once this was completed, we were able to deploy the rest of the project in a normal manner. The project consisted of IDF cabinet upgrades to support the new networking and UPS equipment along with additional Category 6 structured cabling runs to support their new wireless access point locations. Each site's network was fully upgraded with Meraki using MS355's for the access switching and both MR56 / 74's for the wireless infrastructure. The district purchased a 5-year Meraki subscription for management of the environment and for peace of mind since there would be no recurring costs until year 6.



Project References

Name of Organization: Tracy Unified School District

Address: 1975 W Lowell Ave., Tracy, CA 95376

Contact Person: Tom Quiambao

Email/Phone: tquiambao@tusd.net, (209) 830-3282 ext. 1940

Networking Switching Upgrade Project

Original contract amount: \$800,000.00

Contract start date: June 2020

Final completion date: December 2020

E-Rate Site Billed Entity Number (BEN)- 144421

Project Description:

Tracy Unified School District was in the process of annually replacing portions of their end-of-life (EOL) switching hardware, and E-Rate 22 was the last batch of switches that needed to be replaced before the EOL date had been reached. TUSD and AMS.NET worked together to define a concise list of the remaining hardware and provided the switches and interconnect to complete the switch refresh. AMS.NET provided template configurations for each switch and assisted Tracy USD in the configuration and deployment of all hardware.

The last item that needed to be address for TUSD was the core and data center switching infrastructure. The existing core was coming to its EOL date and the District needed assistance planning for a core upgrade. One of the biggest issues faced was the cabling plant for the data center switching terminated at the core switch, and a 7 slot core switch was overloaded with connections making daily maintenance and administration very difficult.

AMS.NET proposed ToR switches in the data center with 100G uplinks to the new core switch, reducing the amount of physical connections into the new core switch by half. The core switch was replaced utilizing a smaller chassis and fewer blades to accomplish the same goal. This implementation also offered TUSD an opportunity to deploy Cisco Catalyst Center in their environment. AMS.NET worked with Cisco and TUSD to provide a base installation of Cisco Catalyst Center that will continue to grow into the future.

The scope of the project included:

- Catalyst Center – In keeping with the established technology roadmap, Tracy USD along with AMS.NET have begun to implement Cisco Catalyst Center to enable Assurance across the wired and wireless infrastructure. This is the first stage in establishing a zero-trust environment which is a primary focus and business driver within the District.
- PAN Cortex and DNS – Broadened the security fabric to include Palo Alto Networks Cortex and DNS security applications to provide best in class endpoint security and intelligence.
- Wireless - AMS.NET performed extensive site walks at District identified sites, and along with District staff determined what deployment strategy best served the District's needs. AMS.NET proposed 802.11 AX wireless access points in indoor and outdoor models, providing wireless service to all locations across every campus in the District. AMS.NET proposed to place one access point in every classroom and learning area of each site. Outdoor wireless access points were placed in locations that cover blacktops and play areas and were installed in vandal proof enclosures in order to protect the Districts investment in hardware.

HPE/Aruba References

Detailed References

City of Madera

Jeffrey Neri
(559) 661-3694
jneri@madera.gov
205 W 4th St
Madera, CA 93637

HPE/Aruba Network Infrastructure, Wireless

Escalon Unified School District

Luke Childs
(209) 838-8911
lchilds@escalonusd.org
1520 Yosemite Ave.
Escalon, CA 95320

HPE/Aruba Network Infrastructure

Griffin Technology Academies

Macnoel Alvarez
(707) 552-6482
malvarez@mitacademy.org
2 Positive Place
Vallejo, CA 94589

HPE/Aruba Network Infrastructure

Jefferson Union High School District

Jacob Meyer
(650) 550-7952
jmeyer@jeffersonunion.net
123 Edgemont Dr. Bldg. A
Daly City, CA 94015-4132

HPE/Aruba Network Infrastructure, Wireless

Madera Unified School District

Kee Vang
(559) 664-8003
keevang@maderausd.org
2401 W. Almond Ave.
Madera, CA 93637

HPE/Aruba Network Infrastructure

Mendota Unified School District

Ren Watkins
(559) 655-4943
rwatkins@mendotaschools.org
115 McCabe Avenue
Mendota, CA 93640

HPE/Aruba Network Infrastructure

Merced Irrigation District

Jesse Kilgore
(209) 722-5761
jkilgore@mercedid.org
P.O. Box 2288
Merced, CA 95344-0288

HPE/Aruba Network Infrastructure

Napa Valley Unified School District

Jordan Michels
(707) 259-8487
jmichels@nvusd.org
2425 Jefferson Street
Napa, CA 94558

HPE/Aruba Network Infrastructure

Natomas Charter School

Joe Cook
(916) 928-5353
jcook@natomascharter.org
4600 Blackrock Dr.
Sacramento, CA 95835

HPE/Aruba Network Infrastructure, Wireless

Pleasant Ridge Union School District

Gregg Motarjeme
(530) 268-2800
22580 Kingston Lane
Grass Valley, Ca 95949

HPE/Aruba Network Infrastructure



HPE/Aruba References

Detailed References *(Continued)*

San Joaquin County Office of Education

Robert Tipton

(209) 468-9168

wtipton@sjcoe.net

2922 Transworld Drive

Stockton, CA 95206

HPE/Aruba Network Infrastructure

West Hills Community College District

Jeff Seed

(559) 934-2230

jeffseed@whccd.edu

9800 Cody Street

Coalinga, CA 93210

HPE/Aruba Network Infrastructure

Cabling References

Detailed References

Bellflower Unified School District

Dan Buffington
(562) 804-6500
dbuffington@busd.k12.ca.us
16703 Clark Ave
Bellflower, CA 90706

Cabling

Brentwood Union School District

Robert Remley
(925) 513-6341
rremley@brentwood.k12.ca.us
255 Guthrie Lane
Brentwood, CA 94513

Cabling

Capistrano Unified School District

Jeremy Davis
(949) 234-9474
jmdavis@capousd.org
33122 Valle Rd.,
San Juan Capistrano, CA 92675-4859

Cabling

City of Los Altos

Andrew Tseng
(650) 947-2700
atseng@losaltosca.gov
1 N. San Antonio Rd.
Los Altos, CA 94022

Cabling

City of Pittsburg

Jitendra Kaneria
(925) 252-4852
jkaneria@ci.pittsburg.ca.us
65 Civic Ave.
Pittsburg, CA 94565

Cabling

City of San Leandro

Keith Southern
(510) 577-3339
KSouthern@sanleandro.org
835 E14th Street
San Leandro, CA 94577

Cabling

City of Vacaville

Ryan Stewart
(707) 449-5489
Ryan.stewart@cityofvacaville.com
650 Merchant Street
Vacaville, CA 95688

Cabling

City of Yorba Linda

Sean Carrillo
(714) 961-7156
scarrillo@yorbalindaca.gov
4845 Casa Loma Ave.
Yorba Linda, CA 92886

Cabling

Hanford Joint Union High School District

Richard Braswell
(559) 583-5901
rbraswell@hjuhsd.k12.ca.us
823 W. Lacey Boulevard
Hanford, CA 93230

Cabling

Hawthorne School District

Reggie Cancel
(310) 863-9519
rcancel@hawthorne.k12.ca.us
14120 Hawthorne Blvd.
Hawthorne, CA 90250

Cabling

C

Cabling References

Detailed References *(Continued)*

Kings Canyon Joint Unified School District

Jerry Edmonds
(559) 305-7044
edmonds-j@kcusd.com
675 W Manning Ave
Reedley, CA 93654

[Cabling](#)

Lake Tahoe Community College

Dave Burba
(530) 541-4660
burba@ltcc.edu
1 College Dr
South Lake Tahoe, CA 96150

[Cabling](#)

Larkspur-Corte Madera School District

Erik vonBlankenburg
(415) 927-6960
evonblankenburg@lcmschools.org
230 Doherty Drive
Larkspur, CA 94939

[Cabling](#)

Lemoore Union Elementary School District

Darrin Cooper
(559) 924-6837
dacoooper@luesd.k12.ca.us
100 Vine St
Lemoore, CA 93245

[Cabling](#)

Livermore Valley Joint Unified School District

Geoff Warner
(925) 606-5228
gwarner@lvjUSD.k12.ca.us
1401 Almond Ave.
Livermore, CA 94550

[Cabling](#)

Madera Unified School District

Kee Vang
(559) 664-8003
keevang@maderausd.org
2401 W. Almond Ave.
Madera, CA 93637

[Cabling](#)

Manteca Unified School District

Ungel Mamon
(209) 858-0922
umamon@musd.net
2901 E Louise Ave., PO Box 32
Manteca, CA 95336

[Cabling](#)

Mendota Unified School District

Ren Watkins
(559) 655-4943
rwatkins@mendotaschools.org
115 McCabe Avenue
Mendota, CA 93640

[Cabling](#)

Mountain View Los Alto High School District

Bob Fishtrom
(650) 940-4650 x0070
bob.fishtrom@mvla.net
1299 Bryant Ave.
Mountain View, CA 94040

[Cabling](#)

Oakley Union Elementary School District

Renee Stewart
(925) 625-5083
rstewart@ouesd.k12.ca.us
91 Mercedes Ln
Oakley, CA 94561

[Cabling](#)



Cabling References

Detailed References *(Continued)*

Pajaro Valley Unified School District

Dan Weiser
(831) 786-2129
dan_weiser@pvusd.net
294 Green Valley Rd.
Watsonville, CA 95076

Cabling

Placer Hills Union School District

James Gamble
(530) 878-2606
jgamble@phusd.k12.ca.us
16801 Placer Hills Rd.
Meadow Vista, CA 95722

Cabling

San Leandro Unified School District

Long Vo
(510) 667-6200
lvo@slusd.us
14735 Juniper St
San Leandro, CA 94579

Cabling

Sonoma Valley Unified School District

Max Moi
(707) 935-6000
amoi@sonomaschools.org
17850 Railroad Ave
Sonoma, CA 95476

Cabling

Tracy Unified School District

Tom Quiambao
(209) 830-3282 ext. 1940
tquiambao@tusd.net
315 East 11th Street
Tracy, CA 95376

Cabling

West Hills Community College District

Jeff Seed
(559) 934-2230
jeffseed@whccd.edu
9800 Cody Street
Coalinga, CA 93210

Cabling



Section 5



AMS.NET, LLC. is Now a Part of MGT

AMS.NET, LLC. is proud to announce that it has joined forces with MGT Impact Solutions.

This strategic combination represents a significant step forward for both companies.

AMS.NET is an innovative technology solutions provider helping to advance schools, local government, and businesses throughout California. Since 1988, AMS.NET has provided technology to support organizations' network infrastructure, communication, and security needs. AMS.NET's industry expertise, technology vision, and people help maintain business continuity and reliability.

MGT is a leading provider of technology management and advisory solutions for public agencies, philanthropic organizations, and Fortune 500 companies across the U.S. and abroad. Leveraging a half-century track record and reputation, MGT's industry experts provide highly specialized solutions addressing mission-critical client priorities that improve outcomes and help organizations and communities thrive.



"Our combination with MGT allows us to expand our reach, enhance our service offerings, and provide a broad portfolio of solutions to clients. Together, we drive meaningful change in education technology,"

... AMS.NET, CEO Robert Tocci.

With AMS.NET's proven track record in education technology solutions, MGT strengthens its position as a premier "category of one" education technology provider to elevate student learning and operational resilience in K-12 schools. AMS.NET ranks as the seventh-largest Category Two service provider of E-Rate federal funding in the U.S., helping extend technology accessibility within educational institutions.

Central to this combination is the integration of AMS.NET's experienced team of 160 professionals, known for their collaborative approach and commitment to customer success. The company's commitment to enhancing business outcomes through technology solutions aligns seamlessly with MGT's mission to drive innovation and social impact through technology.



AMS.NET | MGT

AMS.NET, LLC. D/B/A MGT Impact Solutions
502 Commerce Way, Livermore, CA 94551
(925) 245-6100 | Fax (925) 245-6150
www.mgt.us

Introduction

At AMS.NET, part of MGT, we are trusted advisors driven by social impact. Our specialized technology and advisory solutions address the mission-critical problems that live at the top of our client's leadership agenda. From aging technology and cybersecurity threats to budgetary constraints, we take on the toughest challenges – and succeed together.

Our suite of comprehensive technology solutions, spanning **cybersecurity, managed services, SaaS, physical security, network infrastructure, cloud and data, communications, cabling**, and more empower you to effortlessly conquer your toughest technology obstacles. Please refer to our customer price quote for specific manufacturers, parts, pricing and professional services proposed as a part of this solution.

A Social Impact Commitment

DEFINED BY **IMPACT**

Our expertise and familiarity with education, local government, and business enables us to provide Sierra-Plumas Joint Unified School District, CA with technology solutions that address your unique challenges, deliver positive outcomes, and impact the communities your serve.

MGT's Expertise

MGT brings **50 years** of experience and more than 900 professionals driving positive social change with technology and advisory solutions for education, government, and enterprise companies. We have a national presence with local engineering and cabling resources.



Strategy & Implementation

Working alongside an organization's C-suite, we help leaders co-create strategy through organizational reviews and data analytics to create actionable roadmaps for success.



IT Infrastructure & Digital

We provide engineering expertise to modernize IT infrastructure and ensure your technology implementation is properly designed, integrated, modernized, and maintained.



Cybersecurity & Resilience

From real-time, 24/7 monitoring to proactive threat detection and rapid incident response, we can give you the tools to heighten your network's security posture and keep it there.

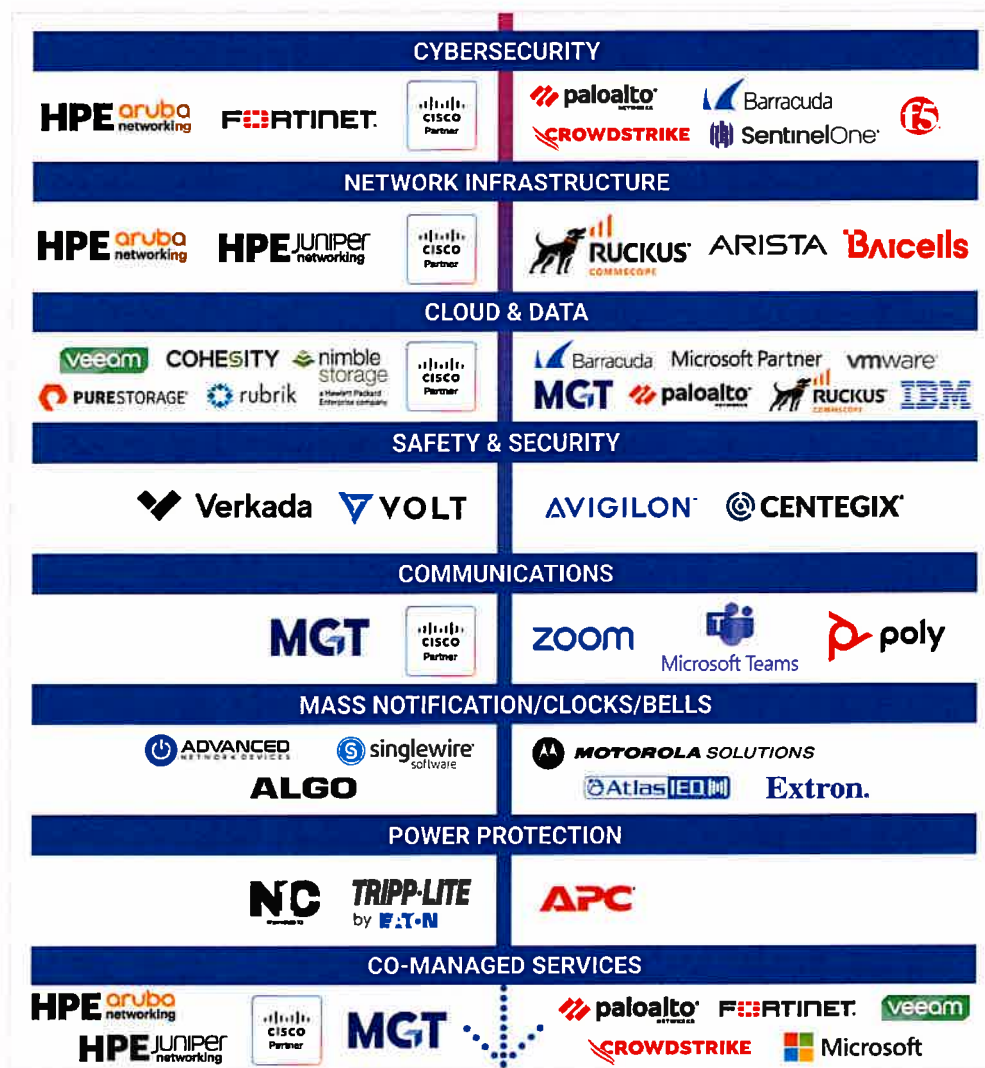


Performance & Operations

Bridging the gap between strategy and enduring change, we support efficient revenue allocation, promote economic development, and create fairness in hiring and contracting systems.

AMS.NET, LLC. versus the Competition

- Established proven partner in your vertical
- 180+ employees throughout the state of California
- Multi-vendor network support
- Complete architecture solutions
- Elite manufacturer partnerships– Cisco, Fortinet, Palo Alto Networks, HPE Aruba Networking, HPE Juniper Networking, Verkada
- Advanced manufacturer technology specializations
- Skilled and Certified Engineers- CCIE's and other top tier manufacturer certifications in networking, security, voice
- Cabling- C-7 and C-10 Contractor and RCCD Certified
- Certified project management – PMP Certification
- Executive management accessibility regardless of the customer size





Company Facts

General Info

Legal Name: AMS.NET, LLC.
Type: Delaware Corporation
Tax ID: 94-3291626
Years in Business: 35 Years
Number of Employees: 183
Website: www.mgt.us
Email: TechSolutions@mgt.us
Phone: (925) 245-6100
Fax: (925) 245-6150

Locations:

Livermore Regional Office: 502 Commerce Way,
Livermore, CA 94551-7812 | Phone (925) 245-6100
Sacramento Regional Office: 5008 Donovan Drive,
Carmichael, CA 95608 | Phone (800) 893-3660
Central Valley Regional Office: 1155 East North Avenue,
Suite 106, Fresno, CA 93725 | Phone (559) 733-1641
Southern California Regional Office: 5437 E La Palma Ave.,
Anaheim, CA 92806 | Phone (800) 893-3660

License and Procurement

Contractor Licenses:

C-7 & C-10: 763508 Expires 2/28/27
DUNS#: 556116234
DIR#: 2000010647 Expires 6/30/27
FCC RN: 0012300554
E-Rate: SPIN 143005880
Microsoft MCSE's: 1673446, 2056976
Merced County FOCUS Contract: #2021092
TIPS Contract: 230105
Texas DIR ICC Contract: DIR-CPO-5389
GSA MAS Contract: 47QTCA25D00F3
SPURR Master Contract/ PEPPM Contract
SLP Agreement- Zoom, Rubrik
OMNIA Contract- Synnex, Arctic Wolf, Fortinet,
Verkada

CMAS Contracts-

Algo	EMC	Panduit
Advanced Network Devices	Extron	Polycom
APC	Fortinet	Rubrik
Aruba/HPE	General Cable	RUCKUS Networks
Avigilon	Getac	Samsung
Berk-Tek	Hitachi	Singlewire
Bosch	HP	Superior Essex
Chatsworth	Labor	Targus
Cisco	Leviton	TrippLite
Cohesity	N1C	Veeam
Corning	Nimble Storage	Verkada
Eaton	Ortronics	VMware
	Palo Alto Networks	

NASPO Contracts- Arctic Wolf, Cisco, CrowdStrike, HPE,
HPE Juniper Networking

Certifications and Specializations

Cisco Gold Certified Partner/
Cisco Meraki Partner

Cisco Specializations:

- Advanced Data Center Architecture
- Advanced Collaboration Architecture
- Advanced Security Architecture
- Advanced Enterprise Network Architecture
- Collaboration SaaS Authorization
- Customer Satisfaction Excellence
- Customer Experience Specialized

Partial Manufacturer List:

HPE Aruba Networking, HPE Juniper Networking, HPE, RUCKUS Networks, Palo Alto Networks, Fortinet, Barracuda, SentinelOne, Arctic Wolf, CrowdStrike, IBM, Pure Storage, Nimble Storage, Cohesity, Rubrik, Veeam, VMware Partner, Microsoft, Zoom, Poly, Singlewire, FrontRow, AtlasIED, Advanced Network Devices, Extron, Verkada, Motorola Solutions, CENTEGIX, VOLT AI, Baicells, Tripple, N1C, APC, General Cable, Panduit, Ortronics, Leviton, Berk-Tek, Hoffman, Chatsworth, Superior Essex & Others



Cisco

CCIE (4)- Certified
Internetwork Expert
CCNP (6)- Certified
Networking Professional
CCDA (3)- Certified
Design Associate
CCNA (12)- Certified
Network Associate
CCENT- Certified
Entry Networking
Technician
Cisco AMP Endpoint
Associate
Cisco IronPort WSA

Microsoft

MCP- Certified Professional
MCSA Certified Solutions
Associate-
2000, 2003, 2008,
Windows Server 2012,
Office 365
MCSE Certified Solutions Expert
- 2000 + Messaging,
Private Cloud, Cloud
Platform & Infrastructure,
2003
MCSA Certified Solutions
Associate- Office 365
MCITP Certified IT Professional
Certification- 2008

HP/Aruba Wireless Expertise

ACMP (3)- Certified
Mobility Professional
ACSP (3)- Certified
Switching Professional
ACCP (2)- Certified
Clearpass Professional
ATP FlexNetwork
Solutions Certification
ATP Hybrid IT Solutions
Solutions Certification

Multi- Vendor Expertise

Palo Alto Networks

PCNSE (3)- Certified
Network Security Engineer
ACE (2)- Accredited
Configuration Engineer
SE Traps Professional

Ruckus Wireless

ICX Implementer (2)
CWNA – Certified
Wireless Network
SmartZone SE
Cloudpath SE
WiSE

VMware

VCP (4)- Certified
Professional
VTSP (Many)- Technical
Sales Professional

Western Digital/Tegile

TCIE- Certified
Implementation Engineer

Dell/EMC

EMCIE- Implementation
Engineer
- Clariion
- VNX (2)
- Celerra
- RecoverPoint (2)

Veeam

VMCE (2)- Certified Engineer

Others

Various other sales and
engineering certifications



MGT Impact Solutions, LLC

United States

Has been recognized for the following credentials for HPE fiscal year 2026:

Memberships

Networking Platinum Partner

Compute Business Partner

Hybrid Cloud Business Partner

Managed Services Partner

Support Services Partner

Competencies

HPE Aruba Networking ClearPass

HPE Aruba Networking Central

Practice Areas

Managed Services for Networking

A handwritten signature in black ink on a white rectangular background.

Simon Ewington

Vice President - HPE Channel and Partner Ecosystem



Hewlett Packard Enterprise

Hewlett Packard Enterprise Company
1701 E Mossy Oaks Road
Spring, Texas, 77389
U.S.A.



a Hewlett Packard
Enterprise company

December 3, 2024

MGT Impact Solutions, LLC
4320 West Kennedy Blvd. Suite 200
Tampa, Florida 33609
U.S.A.
HPE Partner Agreement #: P1-663781

To whom it may concern:

MGT Impact Solutions, LLC is an HP Enterprise / Aruba Authorized Partner in the US, which includes access to all commercial products and the services associated with them – not requiring additional authorization and includes all Open products from an authorized HPE US Commercial Distributor, for resale to end user customers in the USA.

MGT Impact Solutions, LLC has been an HPE Enterprise Group (EG) Service Delivery Partner since 01/09/2017.

HPE EG Service Delivery Partners are authorized to deliver warranty and HPE Care Pack Services on Industry Standard Servers, HPE Storage and Networking products, provided that the technicians performing the Services hold the appropriate service and/or solution qualifications.

HPE Point of Contacts for Partner Authorization verification are listed below:
Support Team: PRP link <https://partner.hpe.com> clicking the Get Support Option

Customers can also locate or confirm partners through the HPE Partner Connect at [http:// https://partnerconnect.hpe.com/](http://https://partnerconnect.hpe.com/)

Sincerely,

Mary Davis
Sr. Director
North America Channel Strategy & Operations

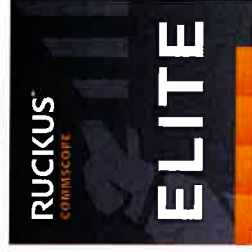
CERTIFICATE OF AUTHORIZATION

RUCKUS PROUDLY RECOGNIZES

MGT CONSULTING GROUP AND AFFILIATES

as an Elite Solution Provider in the RUCKUS BIG DOGS Partner Program

December 16, 2024



A handwritten signature in black ink, appearing to read "B. Giordano".

Bart Giordano
SVP & President, RUCKUS Networks



a Hewlett Packard
Enterprise company

Aruba, a Hewlett Packard Enterprise company, hereby awards

Matthew Simeone

the title of

Professional

**Aruba Certified Switching Professional
(ACSP)**

for the successful completion of the requirements
as prescribed by HPE Partner Ready Certification and Learning.

Awarded on September 19, 2022

A handwritten signature in black ink, reading "Bryanna L. Hitchcock".

Bryanna L. Hitchcock
Operations Manager, Aruba Education Services



Eaton Corporation
Electrical Sector
8609 Six Forks Road
Raleigh, NC 27615

MGT Impact Solutions

4320 West Kennedy Blvd
Tampa, FL 33609

December 6th, 2024

To whom it may concern,

This letter confirms that **MGT Impact Solutions, including AMS.NET, LLC d/b/a MGT Impact Solutions**, located in Tampa, FL is a member of the Power Advantage Program and as such, a Premier IT reseller of the Critical Power and Digital Infrastructure solutions from Eaton Corporation. MGT Impact Solutions can purchase Eaton's solutions via Eaton's approved distributors.

For further details please see our T&C located at [Eaton Corporation PowerAdvantage Program Terms and Conditions](#) This authorization is valid as long as MGT Impact Solutions, is a member in good standing of the Power Advantage Program.

Please let us know if there is anything further, we can provide to help you succeed and thank you again for your continued support of Eaton.

Best regards,

A handwritten signature in blue ink, appearing to read "Donna St-Denis", is written over a horizontal line.

Donna St-Denis
Channel Marketing Director

PANDUIT CORP.

HEREBY RECOGNIZES

AMS.Net

Livermore, California (United States)

As a Gold Panduit Certified Installer (PCI), authorized to Deploy Panduit® Network Infrastructure Solutions and participate in the Certification PlusSM System Warranty Program.

Partner Since: 3-2-2004

Date Printed: 4-19-2024

*This certificate is only valid, and a Certification Plus System Warranty will only be issued, if the required number of company employees are current in their Panduit trainings at all times. It is the responsibility of the company to ensure their employees renew their training certifications at the required intervals. The company has access to all employee training certifications and expiration dates. This certificate can extend no longer than 2 years from the date it is printed.

PANDUIT
ONE | CERTIFIED
INSTALLER



Building Industry Consulting Service International

THE PROFESSIONAL DESIGNATION OF

REGISTERED COMMUNICATIONS DISTRIBUTION DESIGNER[®]

IS AWARDED TO

David Gilland

by BICSI in recognition of having successfully completed BICSI's registration and examination requirements.

Designation Number: 165111

Registration Start Date: 01-01-2024

Registration End Date: 12-31-2026

Carol E. Oliver

Carol Everett Oliver, RCDD, DCDC, ESS
BICSI Board President



Bicsi
RCDD

Since 05-24-2008

John H. Daniels

John H. Daniels, CNM, FACHE, FHIMSS
BICSI Chief Executive Officer

Contractor Licenses Information

Contractor Licenses C-7 & C-10

STATE OF CALIFORNIA

 **CONTRACTORS STATE LICENSE BOARD**

Pursuant to Chapter 9 of Division 3 of the Business and Professions Code
and the Rules and Regulations of the Contractors State License Board,
the Registrar of Contractors does hereby issue this license to:

AMS.NET LLC

License Number 763508

to engage in the business or act in the capacity of a contractor in the following classifications:

**C-7 - LOW VOLTAGE SYSTEMS
C10 - ELECTRICAL**

Witness my hand and seal this day,
August 1, 2025

**Issued May 24, 1999
Reissued February 3, 2025**


Miguel Galarza, Board Chair

This license is the property of the Registrar of Contractors,
is not transferable, and shall be returned to the Registrar
upon demand when suspended, revoked, or invalidated
for any reason. It becomes void if not renewed.


David R. Fogt, Registrar of Contractors

13L-24 (REV. 10/17) CSP 17 14366
AUDIT NO: 813208

Responsible Managing Officer

Bond of Qualifying Individual

- ▶ The qualifying individual ROBERT MICHAEL TOCCI certified that he/she owns 10 percent or more of the voting stock/membership interest of this company; therefore, the Bond of Qualifying Individual is not required.

Effective Date: 02/03/2025

[BQI's Bond History](#)

Contractor Licenses Information

Contractor's Bond – *Continued*

Business Information

AMS.NET LLC
502 COMMERCE WAY
LIVERMORE, CA 95252
Business Phone Number: (925) 518-1104

Entity Ltd Liability
Issue Date 05/24/1999
Reissue Date 02/03/2025
Expire Date 02/28/2027

License Status

This license is current and active.

All information below should be reviewed.

Classifications

- ▶ [C-7 - LOW VOLTAGE SYSTEMS](#)
- ▶ [C10 - ELECTRICAL](#)

Bonding Information

Contractor's Bond

This license filed a Contractor's Bond with [ASCOT INSURANCE COMPANY](#).

Bond Number: SURU2210005415

Bond Amount: \$25,000

Effective Date: 02/03/2025

[Contractor's Bond History](#)

Bond of Qualifying Individual

- ▶ The qualifying individual ROBERT MICHAEL TOCCI certified that he/she owns 10 percent or more of the voting stock/membership interest of this company; therefore, the Bond of Qualifying Individual is not required.
Effective Date: 02/03/2025

[BQI's Bond History](#)

FCC Red Light Display System Status

The Red Light Rule was adopted as part of the Federal Communication Commission's ongoing effort to implement the Debt Collection Improvement Act, which provides that the Commission checks to determine whether entities or individuals seeking licenses or other benefits from the FCC are delinquent in debt owed to the Commission. The Red Light Display System displays the current Green status of AMS.NET LLC. D/B/A MGT Impact Solutions (FRN #0012300554).

Red Light Display System View

[FCC](#) | [Fees](#) | Red Light Display System

[< FCC Site Map](#)

Logged in as FRN: AMS.NET, Inc. (0012300554) [\[Log Out\]](#)

[Back](#) | [Print](#) | [Help](#)

Current Status of FRN 0012300554

STATUS: **Green**

You have no delinquent bills which would restrict you from doing business with the FCC.

The Red Light Display System checks all FRNs associated with the same Taxpayer Identification Number (TIN). A green light means that there are no outstanding delinquent non-tax debts restricting business with the Commission by any FRN associated with requestor's TIN. The Red Light Display System was last updated on 01/10/2022 at 6:32 AM; it is updated once each business day at about 7 a.m., ET.

Evidence of Coverage

		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 5/29/2025															
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).																			
PRODUCER Alliant Insurance Services, Inc. 32 Old Slip New York NY 10005			CONTACT NAME: Stephanie Maes PHONE (A/C, No, Ext): E-MAIL: Stephanie.Maes@alliant.com ADDRESS:																
INSURED TVG-MGT Holdings, LP AMS.NET, LLC 4320 West Kennedy Blvd Tampa FL 33609			INSURER(S) AFFORDING COVERAGE <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>INSURER</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: Hartford Insurance Group</td> <td>914</td> </tr> <tr> <td>INSURER B: Atlantic Specialty Insurance C</td> <td>27154</td> </tr> <tr> <td>INSURER C: Westfield Specialty Insurance</td> <td>16992</td> </tr> <tr> <td>INSURER D: Federal Insurance Company</td> <td>20281</td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>			INSURER	NAIC #	INSURER A: Hartford Insurance Group	914	INSURER B: Atlantic Specialty Insurance C	27154	INSURER C: Westfield Specialty Insurance	16992	INSURER D: Federal Insurance Company	20281	INSURER E:		INSURER F:	
INSURER	NAIC #																		
INSURER A: Hartford Insurance Group	914																		
INSURER B: Atlantic Specialty Insurance C	27154																		
INSURER C: Westfield Specialty Insurance	16992																		
INSURER D: Federal Insurance Company	20281																		
INSURER E:																			
INSURER F:																			
COVERAGES CERTIFICATE NUMBER: 313871688 REVISION NUMBER:			THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.																
INSR LTR	TYPE OF INSURANCE	ADDL SUBR INAD. WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS													
B	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY ☐ PRO-JECT ☒ LOC OTHER:		711018731-0000	5/12/2025	5/12/2028	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 15,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/OP AGG \$ 2,000,000 \$													
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☐ SCHEDULED AUTOS HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY		711018731-0000	5/12/2025	5/12/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Comp/Coll Dmd \$ 1,000													
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED ☐ RETENTION \$		711018731-0000	5/12/2025	5/12/2026	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$													
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N N/A	10WBAR7J14	5/12/2025	5/12/2026	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000													
C	Professional/Cyber/Tech E&O Crime Coverage		MTP9048729 00 82647179	5/12/2025 5/12/2025	5/12/2026 5/12/2026	LIMIT \$5,000,000 LIMIT \$3,000,000 RETENTION \$25,000													
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) RE: Evidence of Insurance.																			
CERTIFICATE HOLDER Evidence of Insurance				CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 															

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ACORD 25 (2016/03) The ACORD name and logo are registered marks of ACORD



AMS.NET, LLC.'s Department of Industrial Relations

SB 854, a budget trailer bill that was signed into law on June 20, 2014, and became effective immediately, made several significant changes to laws pertaining to the administration and enforcement of prevailing wage requirements by the Department of Industrial Relations (DIR). Among other things, SB 854 established a new public works contractor registration program to replace prior Compliance Monitoring Unit (CMU) and Labor Compliance Program (LCP) requirements for bond-funded and other specified public works projects. AMS.NET, LLC. D/B/A MGT Impact Solutions is a DIR registered contractor (DIR #2000010647). Company is compliant with all public code sections 2601, 2602, 2603 for skilled and trained workforce.

Department of Industrial Relations System View



State of California
Department of Industrial Relations

Contractor Information
Legal Entity Name
AMS.NET, LLC D/B/A MGT Impact Solutions
Legal Entity Type
Corporation
Status
Active
Registration Number
2000010647
Registration effective date
05/01/25
Registration expiration date
06/30/27
Mailing Address
502 Commerce Way, Livermore, CA 94551, United States of America
Physical Address
502 Commerce Way, Livermore, CA 94551, United States of America
Email Address
dmonaghan@mgt.us
Trade Name/DBA
License Number(s)
CSLB: 763508

Legal Entity Information

Corporation Entity Number:	202461213270
Federal Employment Identification Number:	943291626
Vice President Name:	Robert Tocci
Secretary Name:	Diana Monaghan

Agency for Service:

Agent of Service Name:	Diana Monaghan
Agent of Service Mailing Address:	502 Commerce Way, Livermore, CA 94551, United States of America

SPAC Filing

Service Provider Annual Certification (SPAC)

A service provider must submit a Service Provider Annual Certification (SPAC) (Form 473) to USAC each funding year to certify that it will comply with program rules. Below is proof captured from the SLD website.

Purpose of Form: Form 473 is used by the service provider each funding year to certify that it will comply with FCC rules concerning invoicing and documentation. The certifications apply to the entire funding year and are required before USAC will pay invoices. A service provider may submit one Form 473 for all Service Provider Identification Numbers (SPINs) assigned to it.

SLD SPAC Filing Proof

SPIN	Service Provider Name	Doing Business As	Contact Name	Contact Address	Contact Phone	Form 499 Filer	SPAC Filed
143005880	AMS.NET, Inc.	AMS.NET, Inc.	Robert Tocci	502 Commerce Way, Livermore, CA 94551	(925) 245-6100		1998 1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025

Project Outline of Tasks

Discovery & Preparation Phase

- Broaden Understanding of Core Business
- Identify Business Requirements
- System Evaluation and Readiness Assessment
- High-Level Technology Solution Design

Design & Planning Phase

- Assign Project Management Team
- Kick-Off Meeting
 - Review Scope of Work
 - Discuss Equipment Delivery, Asset Tagging and Change Management
 - Review Timeline
 - Identify Customer Expectations
 - Schedule Site Walks
 - Schedule Technical Meeting
- Detailed Site Walk Through
 - Obtain Site Maps
 - Review MDFs, IDF, and MPOEs
 - Verify Devices
- Technical Workshop
 - Review Site Walks and Generate Necessary Change Orders
 - GAP Analysis
 - Present AMS/Manufacturer Best Practices
 - Develop Installation Strategy for New Core Components
 - Develop Installation Strategy for Integration Into Existing Network
 - Discuss/Schedule Data Gathering Meetings
 - Discuss/Schedule Further Network Design Meetings
 - Coordinate/Schedule Equipment Delivery
 - Coordinate/Schedule Deployment
 - Coordinate/Schedule Training
 - Schedule Cutover Dates
 - Schedule Weekly Project Meetings
 - Setup Timeline
 - Complete VoIP Questionnaire
- Project Workshop/Data Gathering Meetings
 - Review All Current Connectivity
 - Coordinate Any Dial Tone Changes With Carrier
 - Design Call Flow Per Phone
 - Cut-Sheet Development Per Site
 - Note All Phone Users/Extensions On Maps

- Network Design Meetings
 - Discuss All Network Configurations
 - Generate Configurations for New and Existing Equipment
 - Determine IP Addressing Scheme
 - LAN/WAN-Shared Applications (Exchange, Databases)
- Detailed Visio Drawings
- Migration/Integration Strategy
- Deployment Plan
- Day 2 Support Plan
- Training Plan
- Solution Review
- Solution Acceptance

Implementation Phase

- Coordination of Cabling, Circuits and Equipment
- Coordinate Asset Tagging
- Pre-Configuration of Equipment Prior to Delivery
- On-Site Configuration and Installation of Backbone/Equipment
- System Integration
- Programming Per Cut-Sheet
- Technology Focused User Acceptance Testing
- Cutover
- On-Site/Remote Help Desk- First Business Day After Migration
- On-Site Greeting Training and Hands-On Assistance- First Business Day After Migration (If Purchased)
- Help Desk For User and Configuration Issues- First Week After Migration
- Final Site Acceptance Walks (If Purchased)
- Completion Statement Sign-Off
- Documentation Delivery
 - Call Tree/Call Flow
 - Router Configuration
 - IP Addressing Scheme
 - Visio Diagram of the Network (Logical)
 - Site Directory
 - Training Manuals

Knowledge Transfer/Training Phase

- Admin Knowledge Transfer
- System Administrator Training & End-User Training (If Purchased)

Support Phase

- Maintenance Agreements & Professional Services



TAC Contact Information

By Phone: (925) 245-6111
(800) 893-3660 Option 2,2
(925) 245-6100 Option 2,2

E-Mail: tac@mgt.us

Website: <https://ams.my.site.com/s/login/>

To view related items, a login is required. Logging in will give visibility to:

- Review current service request including site, contact, status, etc.
- View upcoming appointments
- Open a new service request
- Contact support



E-Rate Basic Maintenance Guidelines

Renewal Based Maintenance

Cisco Base Support (*E-Rate Eligible*)

E-Rate eligible maintenance is now called "Cisco Base" support. Cisco Base support provides:

- Access to Cisco TAC
- Online Tools
- Software Updates

The hardware replacement component is no longer eligible for E-Rate funding. Both SAS and ESW software support are still fully eligible for E-Rate funding since they are both software based with no hardware component.

Per Incident Hardware Replacement (*E-Rate Eligible*)

Customers can leverage the E-Rate eligible Per Incident Hardware Replacement option to obtain product replacement on failed equipment. The Per Incident Hardware Replacement option to replace failed hardware with E-Rate funds is as follows.

- The customer will place an inquiry into the AMS.NET TAC department to open a case for product replacement.
- AMS.NET TAC will open a case on behalf of the customer with Cisco (customer will be charged basic maintenance hours for this process).
- AMS.NET will place the order for advanced replacement of the product with Cisco.
- AMS.NET will invoice the SLD and the customer directly for their portions of the support.
- The customer is responsible for getting the replaced product shipped back to Cisco.

Hardware Replacement Upgrade Option (*Non E-Rate Eligible*)

AMS.NET can work with the customer to provide an ineligible component that would upgrade the Cisco Base support to include NBD hardware replacement. This ineligible component would not be funded by the SLD and would be the full responsibility of the District.

Maintenance for New E-Rate Purchases

Cisco Hardware Support

Cisco hardware that is purchased through E-Rate will receive the new Cisco E-Rate Services Bundle. This bundle will provide the end user with next business day hardware replacement, access to Cisco TAC, and necessary software updates. In addition the end user will also receive next business day hardware replacement for the following 2 years.

Cisco Software Support

New Cisco software purchases will receive 1 year of standard Cisco software support. This support will provide the end user with 24 hour access to Cisco TAC as well as minor version updates.

Please note that UCS products are not eligible for the E-Rate Services Bundle.

Basic Maintenance Proration

The SLD will pay for the actual usage of the Basic Maintenance during the awarded period. For example, if you sought funding from 7/1/2021 to 6/30/2022 but did not provide your purchase order to AMS.NET until 9/1/2021, the SLD will pay for 10 months of usage and not the entire 12 months awarded.

Maintenance Comparison

Choose the Right Technical Service Plan

Supplement IT staff, protect your investment and ensure your network and equipment are running at optimal levels with AMS.NET, LLC.'s support and maintenance plans. AMS.NET, LLC. offers a host of plans from our Managed Services for comprehensive coverage to Premium Flex Time plans that cover both urgent and scheduled support.

Service/Features	Cisco Warranty	Cisco SmartNet Total Care	Premium Flex Time
Priority Support	NO	YES	YES
Cisco Technical Support	NO	YES	NO
AMS.NET, LLC. Technical Support	NO	NO	YES
Unlimited Technical Support	NO	YES	NO
On-Site Coverage	NO	YES (ADD-ON)	YES
System Monitoring	NO	NO	NO
Guaranteed Response Time	NO	YES	YES
Hardware Replacement	YES	YES	NO
Hardware Replacement Configuration and Installation	NO	NO	YES
Software and Hardware Lifecycle Management	NO	YES	YES
Installation/Configuration Warranty	NO	NO	NO
Loaner Hardware	NO	NO	NO
Version Updates and Upgrades	NO	NO	YES*
Moves, Adds, and Changes	NO	NO	YES*
Weekly and Monthly Reporting	NO	NO	NO
Billable Rate Per Hour	N/A	N/A	DISC. RATE
Shipping Costs	YES	YES (EXPEDITED)	N/A
Next Business Day	YES (ELLW)	YES	NO

**Support or service will be deducted from labor block balance.*

Managed Services

Partner with MGT to manage your technology stack for added resources and expertise – when and where it's needed. With over 350 engineers and the option for 24x7x365 monitoring and support, we deliver partner branded support and managed solutions across cybersecurity, network infrastructure, cloud and data, and communications. Partner Branded Support provides multi-vendor network support and manufacturer Tier 3 escalation along with hardware support and maintenance delivered by MGT.



Supplement Your Internal Technical Resources

To protect your investment and ensure your network and equipment are running at optimum levels, AMS.NET, LLC. offers a host of support and maintenance plans. Whether you need full 24x7 support or your in-house IT staff need assistance with a particular technology, AMS.NET, LLC. has a plan to meet your requirements.

Managed Services

If you need to supplement IT resources or are looking for the support of a hosted model, AMS.NET, LLC. Managed Services offer customized support solutions that help free up internal resources for more strategic projects. Our offerings include comprehensive management of Cybersecurity, Network Infrastructure, Communications, and Cloud & Data solutions.

Managed Services Agreement Provide:

- Troubleshooting and repair
- System updates and upgrades
- Configuration changes and backup
- Monitoring
- Monthly reporting
- Reinstallation and configuration of failed equipment (covered under contract)
- Quarterly review and meetings
- Software and hardware lifecycle management



Premium Flex Time Plans Provide:

- Consulting and professional services to supplement your technical staff and support complex technology solutions.
- Highly experienced engineers for advanced technical support where needed.
- Assistance with configuration changes, latency issues, design services, installation, multiple manufacturer integrations, troubleshooting or other professional services.
- Top-level engineer provided for scheduled or emergency service.
- Flex Time plans response times based on the urgency of the support request.
- Support available remotely, on-site, or via telephone with response times as fast as 4 hours. 24x7 plans are also available.

Professional Services Highlights

- Support and maintenance of your technology investments
- Emergency support
- Planned project support
- Hosted-type technical support
- Technology specific managed services-
 - Cybersecurity
 - Network & Infrastructure
 - Communications
 - Cloud & Data
- Management and Monitoring
- Technical Support and Troubleshooting
- Consulting services for advanced technical support
- Host of various plans available



Consulting & Professional Services

AMS.NET, LLC. provides consulting and professional services to supplement your technical staff and support complex technology solutions. Highly experienced engineers are available for advanced technical support where needed. Whether you need assistance with configuration changes, latency issues, design services, installation, multiple manufacturer integrations, troubleshooting or other professional services, our Premium Flex Time plans can be used for these services.

Our professional services deliver customizable, comprehensive coverage for all network or service related issues.

Top-Tier Technical Expertise

AMS.NET, LLC.'s highly-experienced team of engineers hold top tier certifications from Cisco/Meraki, HP, Aruba, RUCKUS Networks, Palo Alto Networks, Microsoft, VMware, Singlewire and others. Our host of services provide complex technical support for wireless, routing/switching, security, voice, paging, data center and other technology solutions.

24x7 Coverage, When It Matters Most

Premium Flex Time plan funds do not expire. Response times are based on support request urgency. The Premium 24x7 option includes support after normal business hours for emergency or Priority 1 (P1) outages that have a critical impact to the system operations. Non P1 after hours support is available when it is prescheduled. After hours is anytime outside our normal business hours of Monday to Friday, 8:00am to 5:00pm including observed holidays.

Tailored Support, Catered to Your Needs

Premium plans provide a top-level engineer for scheduled service and the top-level engineer that is available for cases that require an immediate response. Premium 24x7 plans start at a block of 10 hours. Additional hours can be added to the premium plans in increments of 10 hours.

- Advanced professional services
- Local, certified, experienced engineers
- Consulting, installation & troubleshooting
- Top-level engineer provided
- Remote, on-site, and telephone support, including after-hours support
- Schedule your service or up to a 4-hour response time based on urgency of support needed
- Standard rate for any response time
- Detailed reporting and customer portal access to view hours used against purchased blocks
- Funds never expire

Premium 24x7 Flex Time

Eligible Premium 24x7 Flex Time Support

The Premium 24x7 Flex Time support provides premium support for your routing/switching, wireless, security, voice/collaboration, paging, data center and other technologies. AMS.NET, LLC. supports major manufacturers including Cisco/Meraki, HP, Aruba, RUCKUS Networks, Palo Alto Networks, Microsoft, VMware, Singewire and others.

Agreement Features

- ▤ Routine changes
- ▤ Moves/adds/changes
- ▤ Troubleshooting/repair
- ▤ Project management
- ▤ Equipment replacement (with vendor support)
- ▤ Installation services
- ▤ Complex troubleshooting
- ▤ Redesign
- ▤ Upgrades/updates
- ▤ Integration with third party manufacturers
- ▤ Technical design/planning
- ▤ Top level engineer provided
- ▤ After hours coverage

Guidelines and Limitations

No Expiration: Time & Funds remain available until fully used.

Plan Updates: New purchases follow current discount rates, guidelines, and limitations.

Response Time: 4-hour technical response time guarantee for support; actual response time depends on urgency.

24x7 Coverage: After-hours support (including holidays) is included with Premium 24x7 plans.

Emergency Support: P1 outages that impact system operations (e.g., connectivity, phone, internet, email) qualify for immediate after hours response.

Non-P1 Support After Hours: Available by prescheduling, Mon–Fri and Sat, 5:00 PM–12:00 AM.

Business Hours: Mon–Fri, 8:00 AM–5:00 PM (excluding holidays).

On-Site Support: Includes round-trip travel; minimum 2 hours billed, then in 30-minute increments.

Remote Support: Billed in 30-minute increments. Travel time is charged at \$125/hour for both directions.

Hardware/RMA: Billed as 1 hour of technical support plus actual shipping costs (discounts will be applied).

Equipment Rentals: Lift and boom truck rentals billed per day (half-day minimum); not discount-eligible.

Frequently Asked Questions

Is there an expiration on the Premium Flex Time Plan?

No, Premium Flex Time Plan funds do not expire.

Can I use my Premium Flex Time plan for materials?

No, your Flex Time plan is for technical support only.

How are the hours deducted from my Premium Flex Time Plan?

The hours are deducted as the technical service is performed.

Why do I need to pay for Premium Flex Time plan before the service is performed?

Premium Flex Time plans provide a guaranteed response time when the support requires an immediate response. To ensure you receive that guaranteed response time you need to have a Premium FlexTime plan prior to requesting service.

Is there a guaranteed response time?

Premium Flex Time plans provide a guaranteed response time of 4 hours when the service requested is urgent. All other non-urgent requests will be scheduled.

What installation warranty do I receive with the Premium Flex Time plans?

Premium Flex Time plans do not guarantee an installation warranty. AMS.NET, LLC. provides a 30-day installation warranty when services are quoted as a turnkey solution and bid only.

How do I contact AMS.NET, LLC. for Support?

Contact Customer Service

(800) 893-3660 x611 or 925-245-6111 or email us at tac@mgt.us.

For After Hours Support,

(800) 893-3660, Option 7. This is a hidden menu option only valid outside normal business hours.

For more information, call us at **800-893-3660** or email TechSolutions@mgt.us

Escalation Guidelines

Service Prioritization and Escalation Guidelines

To ensure that all maintenance problems are reported in a timely manner, AMS.NET has established the following problem priority definitions.

Service Priority Definitions:

Severity Level	Elapsed Time	Description
Severity 1 - Critical	1 Hour	An existing network is down, or there is a critical impact to the end user's business operation.
Severity 2 - High	2 Hours	Severe issues with systems, operation of an existing network is experiencing unacceptable network performance.
Severity 3 - Medium	3 Hours	Non-critical issues effecting functionality, while most business operation remain functional.
Severity 4- Low	4 Hours	Problem indicates no impact to the end users during the normal business hours.

Notifications of Severity 1, 2, and 3 are automatically sent to the management based on the following priorities.

Elapsed Time	Severity 1	Severity 2	Severity 3	Severity 4
1 Hour	TAC Manager			
2 Hours	Sr. Engineering Manager	TAC Manager		
4 Hours	Sr. Operations Manager	Sr. Engineering Manager	TAC Manager	
8 Hours	VP of Engineering	Sr. Operations Manager	Sr. Engineering Manager	TAC Manager
24 Hours	President (CEO)	VP of Engineering	Sr. Operations Manager	Sr. Engineering Manager
48 Hours		President (CEO)	VP of Engineering	Sr. Operations Manager

Service Requests:

Service requests via email or phone are returned within our standard two-hour response time during normal business hours (unless specified otherwise in the customer's Maintenance Agreement). AMS.NET TAC will create a service request, determine the priority, and assign it to a TAC engineer for troubleshooting, scheduling, and onsite visits if necessary. If the issue requires an onsite engineer, AMS TAC will follow the escalation guideline and/or customer maintenance agreement and schedule accordingly.

Engaging Vendors:

Escalation may be required when the problem is complex or has significant impacts on your business objectives. When escalation is needed, AMS.NET TAC engineer will contact the vendors on the customer's behalf. Onsite support provided by vendor depends on the vendor's agreement and warranty. All Cisco hardware and software products are covered by warranty for a minimum of 90 days. Some product warranties may vary. When needed, AMS.NET TAC will also assist customers with the RMA (Return Merchandise Authorization process).



AMS.NET E-Rate Billing Process

AMS.NET, LLC. (also to be referenced as the Service Provider) has developed processes to bill E-Rate projects that best suits their customer needs. We are set up to accommodate both SPI and BEAR billings.

SPI billings will occur on a regular basis and AMS.NET, LLC. will invoice the SLD their portion of committed amount and the customer their portion.

AMS.NET, LLC. agrees to bill and receive a portion of the payment for the provisions of goods and services described herein directly from the USAC via the Form 474 Service Provider (SPI). The customer will only be responsible for paying its non-discounted share of the costs and does not intend to use the BEAR process (Form 472). The maximum percentage the customer will be liable for is the pre-discount amount minus the funded amount as shown on the FCC Form 471 Block 5 and any identified ineligible costs. Upon the successful receipt or posting of a funding commitment decision letter from the SLD and submission and certification of Form 486, the customer shall pay only the discounted amount beginning with the billing cycle immediately following said approval. Alternatively, should the company decide that it is in the best interests of the company to file a Form 472, the customer will inform AMS.NET, LLC. of its intent.

All Service Provider invoicing to USAC must be completed within 120 days from the last day of service. Should the Service Provider fail to invoice USAC in a timely manner, the customer will only be responsible for paying its non-discounted share.

AMS.NET, LLC. will bill your company directly for a BEAR billing. Companies will pay the full amount of the invoice until all steps of the discount process below have taken place:

- A. You must have received your FCDL (Funding Commitment Decision Letter) from the SLD / E-Rate people.**
- B. You must file your Form 486.** [The form 486 lets the E-Rate people know that the services have begun and that they may begin paying the invoices. The SLD cannot process a payment related to a Funding Request Number (FRN) unless a properly completed Form 486 has been submitted by the Library and approved by the SLD for that FRN]
- C. The form 486 must be approved by the SLD before AMS.NET, LLC. can apply the discount and credit your bill.** When AMS.NET, LLC. is notified by the SLD that your form 486 has been approved, AMS.NET, LLC. will credit your bill with your approved funding. It takes two billing periods for the discount to appear on your bill. Depending on timing of your 486 approval, it could be the next month or two months later that you see your discount on your AMS.NET, LLC. bill.

AMS.NET, LLC. bills the total monthly charges and the E-Rate discount which does net to the discounted amount, but we do not bill just the discounted amount. It takes two billing periods for the discounts to appear so depending on timing, it could be the next month or two months later.

A Note regarding BEAR Forms: Companies who prefer to pay their invoices and file BEAR forms for reimbursement – can continue to do so; however, a company cannot both file a BEAR form and request a billing discount on the same FRN in the same funding year. That is, you will either file BEAR forms for reimbursement – or – request a billing discount; but not both.



Warranty & Service Replacement

Warranty & Service Replacement Policy

AMS.NET warranties all work for a period of 30 days after installation unless otherwise specified. AMS.NET handles all these issues in-house and will provide technical resources to solve any problems which may arise. AMS.NET will work to obtain replacement equipment if said equipment is found to be faulty or in need of repair.

All warranty issues after the initial 30 days will be handled through direct manufacturer's warranty unless otherwise specified.

In the case of Public Bids and Contracts, all required warranty specifications will be followed and executed by AMS.NET in accordance with contractual law.



(800) 893-3660 • mgt.us

Livermore Regional Office - 502 Commerce Way, Livermore, CA 94551

Central Valley Regional Office- 1155 East North Ave., Suite 106, Fresno CA 93725

Sacramento Regional Office- 5008 Donovan Drive, Carmichael, CA 95608

Southern California Regional Office- 5437 E La Palma Ave., Anaheim, CA 92807



Project and Client Information

Project Title: Window Replacement at Loyalton High School

IR Project No: P2026-008

Project Address: 700 Fourth Street, Loyalton, CA 96118

Date: March 5, 2026

Client: Sean Snider, Superintendent
Sierra-Plumas Joint Unified School District
P.O. Box 955
109 Beckwith Road
Loyalton, CA 96118
Phone: 530-993-1660 ext. 110
ssnider@spjUSD.org

Proposal and Agreement for Services

Interactive Resources, Inc. (Architect/Engineer) proposes to provide professional services for the subject project as follows:

Project Description

This project consists of replacing existing windows and glass block facades with new operable vision windows and translucent insulated fiberglass panels.

Information Provided by Client

As-built drawings (scanned PDF of original plans)

Scope of Services

Based on the above understanding of the project, IR proposes to provide the following services:

- Prepare plans and details for window system replacement for all primary window systems at classroom building and gym.
- Conduct pre-submittal meeting with DSA Sacramento office to understand project implications (relative to ADA and structural requirements or triggers).
- Submit project to DSA for permitting approval and respond to comments.

- Provide biddable construction documents (drawings and specifications).
- Cost estimates at the completion of the schematic and construction document phase

Services provided by Interactive Resources

Meetings

Up to four virtual meetings and one site visit during design phase.

Deliverables

- Drawings
- Technical Specifications
- Cost estimates (2)

Exclusions (can be included as additional services upon request)

- Specifications Divisions 0 and 1
- ADA/Accessibility upgrades that might be required by DSA
- Structural assessment and/or upgrades that might be required by DSA
- Any structural engineering required by the window replacement project
- Hazardous materials testing or consulting
- Bidding and/or construction phase services

Compensation

Compensation will be as shown in the attached spreadsheet.

Approved Services provided beyond the stated scope will be billed hourly at the rates shown in the Fee Schedule - Exhibit A.



Name: Tom Butt

Date:
3/4/26

Sean Snider, Superintendent

Date
3/10/206

Title: Principal

Sierra-Plumas Joint Unified School District
Loyalton High School Window Replacement
Proposal for Services
Prepared by Tom Butt
4-Mar-26

Scope of Services

Bid Package for Window Replacement

Rates

Interactive Resources, Inc.		Per hr.
President/Sr. Project Manager	\$	300.00
Managing Principal/ Sr. Project Manager	\$	280.00
Principal/Sr. Project Manager	\$	265.00
Technical Advisor/ Sr. Project Manager	\$	245.00
Project Manager/Sr. Engineer	\$	225.00
Senior Project Manager/Drafter	\$	205.00
Project Designer/Drafter	\$	190.00
Architectural Staff	\$	170.00
Admin/Technical Support	\$	155.00
Architectural Intern	\$	95.00

Interactive Resources					
Supervision, planning, review, scheduling, coordination, logistics, invoicing, record keeping, filing and management	President/Sr. Project Manager	16	\$	300.00	\$ 4,800.00
Schematic Design , including product selection, elevations, typical section, rendering of typical classroom exterior, coordinating cost estimate, and two virtual meetings	President/Sr. Project Manager	24	\$	300.00	\$ 7,200.00
				\$	-
	Senior Project Manager/Drafter	24	\$	205.00	\$ 4,920.00
	Project Designer/Drafter	24	\$	190.00	\$ 4,560.00
Contract Documents , including elevations, sections, details, specifications and coordinating pre-bid cost estimate.	President/Sr. Project Manager	40	\$	300.00	\$ 12,000.00
				\$	-
	Senior Project Manager/Drafter	40	\$	205.00	\$ 8,200.00
	Project Designer/Drafter	20	\$	190.00	\$ 3,800.00
TOTAL					
Sub-Total Interactive Resources		188			\$ 45,480.00

Silva Costs Estimating					
Schematic Design Estimate	Cost Estimator	8	\$	180.00	\$ 1,440.00
Pre-bid Estimate		8	\$	180.00	\$ 1,440.00
Sub-total Silva Cost Estimating					\$ 2,880.00

TOTAL **\$ 48,360.00**

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
2026 – 2027 Downieville School Calendar

Month	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Special Days		Teacher Days	School Days
AUG	16	17	18	19	20	21	22	17-18 Staff Development	19 First Day of School	11	
	23	24	25	26	27	28	29				
	30	31									
SEP			1	2	3	4	5			21	17
	6	7	8	9	10	11	12	7 Labor Day Holiday	11 End of 1 st Month		
	13	14	15	16	17	18	19				
	20	21	22	23	24	25	26				
	27	28	29	30							
OCT					1	2	3			22	20
	4	5	6	7	8	9	10	9 End of 2 nd Month			
	11	12	13	14	15	16	17				
	18	19	20	21	22	23	24	23 End of 1 st Quarter			
	25	26	27	28	29	30	31	28-30 Min. Days			
NOV	1	2	3	4	5	6	7	6 End of 3 rd Month		15	20
	8	9	10	11	12	13	14	11 Veteran's Day Holiday			
	15	16	17	18	19	20	21	20 End of 1 st Trimester			
	22	23	24	25	26	27	28	23-27 Thanksgiving Holiday			
	29	30									
DEC			1	2	3	4	5	4 End of 4 th Month		14	14
	6	7	8	9	10	11	12				
	13	14	15	16	17	18	19	18 Min. Day			
	20	21	22	23	24	25	26	21-1 Winter Break			
	27	28	29	30	31	1	2				
JAN	3	4	5	6	7	8	9			19	20
	10	11	12	13	14	15	16	15 End of 5 th Month/1 st Semester			
	17	18	19	20	21	22	23	18 MLK Holiday			
	24	25	26	27	28	29	30				
FEB	31	1	2	3	4	5	6			15	19
	7	8	9	10	11	12	13	12 End of 6 th Month			
	14	15	16	17	18	19	20	15-19 Presidents Day/Lincoln's B-Day – Feb. Break			
	21	22	23	24	25	26	27				
MAR	28	1	2	3	4	5	6			18	14
	7	8	9	10	11	12	13	11 End of 7 th Month	12 Makeup Day #1		
	14	15	16	17	18	19	20				
	21	22	23	24	25	26	27	25 End of 3 rd Quarter	26 Makeup Day #2		
	28	29	30	31				29-2 Spring Break			
APR					1	2	3			19	14
	4	5	6	7	8	9	10	9 End of 8 th Month			
	11	12	13	14	15	16	17				
	18	19	20	21	22	23	24	23 Makeup Day #3			
	25	26	27	28	29	30	1				
MAY	2	3	4	5	6	7	8	7 End of 9 th Month		19	19
	9	10	11	12	13	14	15				
	16	17	18	19	20	21	22				
	23	24	25	26	27	28	29	28 Makeup Day #4			
	30	31						31 Memorial Day Holiday			
JUN			1	2	3	4	5	4 End of 10 th Month		9	18
	6	7	8	9	10	11	12	10 Min. Day	11 Last Day of School (Min. Day)		5
Total Required Days										182	180

* Wednesdays – Early Release @ 1:35

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
2026 – 2027 Loyalton School Calendar

Month	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Special Days		Teacher Days	School Days
AUG	16	17	18	19	20	21	22	17-18 Staff Development	19 First Day of School	11	17
	23	24	25	26	27	28	29				
	30	31									
SEP			1	2	3	4	5			21	20
	6	7	8	9	10	11	12	7 Labor Day Holiday	11 End of 1 st Month		
	13	14	15	16	17	18	19				
	20	21	22	23	24	25	26				
	27	28	29	30							
OCT					1	2	3			22	20
	4	5	6	7	8	9	10	9 End of 2 nd Month			
	11	12	13	14	15	16	17				
	18	19	20	21	22	23	24	23 End of 1 st Quarter			
	25	26	27	28	29	30	31				
NOV	1	2	3	4	5	6	7	6 End of 3 rd Month		15	14
	8	9	10	11	12	13	14	11 Veteran's Day Holiday			
	15	16	17	18	19	20	21	18-20 Min. Days – End of 1 st Trimester			
	22	23	24	25	26	27	28	23-27 Thanksgiving Holiday			
	29	30									
DEC			1	2	3	4	5	4 End of 4 th Month		14	20
	6	7	8	9	10	11	12				
	13	14	15	16	17	18	19	18 Min. Day			
	20	21	22	23	24	25	26	21-1 Winter Break			
	27	28	29	30	31	1	2				
JAN	3	4	5	6	7	8	9			19	19
	10	11	12	13	14	15	16	15 End of 5 th Month/1 st Semester			
	17	18	19	20	21	22	23	18 MLK Holiday			
	24	25	26	27	28	29	30				
FEB	31	1	2	3	4	5	6			15	14
	7	8	9	10	11	12	13	12 End of 6 th Month			
	14	15	16	17	18	19	20	15-19 Presidents Day/Lincoln's B-Day – Feb. Break			
	21	22	23	24	25	26	27				
MAR	28	1	2	3	4	5	6			18	19
	7	8	9	10	11	12	13	11 End of 7 th Month	12 Makeup Day #1		
	14	15	16	17	18	19	20				
	21	22	23	24	25	26	27	25 End of 3 rd Quarter	26 Makeup Day #2		
	28	29	30	31				29-2 Spring Break			
APR					1	2	3			19	14
	4	5	6	7	8	9	10	9 End of 8 th Month			
	11	12	13	14	15	16	17				
	18	19	20	21	22	23	24	23 Makeup Day #3			
	25	26	27	28	29	30	1				
MAY	2	3	4	5	6	7	8	7 End of 9 th Month		19	18
	9	10	11	12	13	14	15				
	16	17	18	19	20	21	22				
	23	24	25	26	27	28	29	28 Makeup Day #4			
	30	31						31 Memorial Day Holiday			
JUN			1	2	3	4	5	4 End of 10 th Month		9	5
	6	7	8	9	10	11	12	10 Min. Day	11 Last Day of School (Min. Day)		
Total Required Days										182	180

* Wednesdays – Early Release (LES @ 1:30 pm, LHS & LMS @ 1:35)

*****Special Packet*****
CSBA POLICY GUIDE SHEET – February 10, 2026__*First Reading*

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

Board Policy 0450 - Comprehensive Safety Plan

Policy updated in conjunction with the accompanying administrative regulation.

Board Policy 1340 - Access to District Records

Policy reviewed in conjunction with the accompanying administrative regulation.

NEW - Board Policy 1445 - Response to Immigration Enforcement

New policy includes a significant amount of material that was formerly in Board Policy/Administrative Regulation 5145.13 - Response to Immigration Enforcement, and addresses a district's response to immigration enforcement including **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes." Additionally, new policy includes list of actions that district staff are prohibited from undertaking, unless an exception applies, related to (1) citizenship or immigration status of a student or the student's family members, (2) education records of or any information about a student or a student's family or household, (3) personnel records, personal information, or any other confidential information of an employee, and (4) permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus or other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. In addition, new policy reiterates the prohibition against obstructing, interfering with, or otherwise impeding an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. New policy also includes that (1) the Superintendent or designee is required to report to the Governing Board any requests by an officer or employee of an agency conducting certain immigration enforcement actions, (2) students may not be denied equal rights and opportunities, or be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status, (3) resources and data collected by the district are prohibited from being used to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination, and (4) the Superintendent or designee is required to provide parents/guardians with specified information and notifications related to immigration status or religious beliefs and their rights related to immigration enforcement. Additionally, new policy provides that complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures and that the Superintendent or designee provide to the California Department of Education copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

Board Policy 5125 - Student Records

Policy updated to provide that an individual's immigration status may only be disclosed in accordance with Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement, with applicable material from this policy moved to/already contained within Board Policy/Administrative Regulation 1445.

Board Policy 5125.1 - Release of Directory Information

Policy reviewed due to **NEW LAW (AB 495, 2025)** which requires districts to update their policies by March 1, 2026, with language that is equivalent to the model policy language developed by the California Attorney General in, "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes."

DELETE - Board Policy 5145.13 - Response to Immigration Enforcement

Policy deleted, as being too narrowly focused on students given **NEW LAW (AB 495, 2025)** which expands requirement to develop policies in response to immigration enforce to encompass protections for staff, with significant amount of material added to new Board Policy 1445 - Response to Immigration Enforcement.

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Philosophy, Goals, Objectives and Comprehensive Plans

Policy 0450: Comprehensive Safety Plan

CSBA NOTE: The following policy is optional and may be revised to reflect district practice. Pursuant to Education Code 32280-32289.5, districts are responsible for ensuring that a comprehensive school safety plan (CSSP) with specified components is in place for each district school. As required by Education Code 32282 and 32288, the California Department of Education (CDE) has posted on its website a compliance checklist for developing CSSPs and best practices for reviewing and approving the plans. CSSPs are reviewed through the annual audits required by Education Code 41020 to ensure that they are updated and approved by March 1 of each year.

Additionally, Education Code 32280.5 encourages each school with an enrollment of 100 students or more to, on or before, July 1, 2030, implement a web-based or app-based school safety program that includes specified components.

The Governing Board recognizes that students and staff have the right to a safe and secure campus where they are free from physical and psychological harm. The Board is fully committed to maximizing school safety and to creating a positive learning environment that includes strategies for violence prevention and high expectations for staff and student conduct, responsible behavior, and respect for others.

The Superintendent or designee shall be responsible for the development of a districtwide comprehensive ~~school~~ safety plan (~~CSSP~~) that is applicable to each school site. (Education Code 32281)

CSBA NOTE: The following two paragraphs apply to all districts. Education Code 32286 requires that the school site council review and update the CSSP by March 1 of each year. In districts with ADA of 2,500 or less that choose to develop a districtwide plan in accordance with Option 2 above, the Superintendent or designee may conduct the annual review.

Education Code 32288 requires the updated plan(s) to be submitted to the Governing Board for approval. The Board may choose to delegate to the Superintendent or designee the responsibility to review and approve the updated plans, but the Board remains responsible for ensuring compliance with the law.

The CSSP(s) shall be reviewed and updated by March 1 of each year and forwarded to the Board for approval. (Education Code 32286, 32288)

CSBA NOTE: Pursuant to Education Code 32282, the annual evaluation of the CSSP is required to include ensuring that the plan provides appropriate adaptations for students with disabilities.

The Board shall review the comprehensive safety plan(s) in order to ensure compliance with state law, Board policy, and administrative regulation and shall approve the plan(s) at a regularly scheduled meeting.

CSBA NOTE: The following paragraph is optional and may be revised to reflect district practice. Education Code 32280 states the legislative intent that all school staff be trained on the CSSP.

As necessary, the Superintendent or designee shall provide ~~CSSP~~ training on the CSSP to all school staff.

CSBA NOTE: Education Code 32288 requires that districts notify CDE if a school has not complied with the CSSP requirements. In the event that the Superintendent of Public Instruction determines that there has been a willful failure by a district to make any report required by Education Code 32280-32289, Education Code 32287 provides that the district may be fined up to \$2,000.

By October 15 of each year, the Superintendent or designee shall notify the California Department of Education (CDE) of any schools that have not complied with the requirements of Education Code 32281. (Education Code 32288)

Tactical Response Plan

CSBA NOTE: The following section is optional. Pursuant to Education Code 32281, the Board may, after consulting with law enforcement officials, elect to have the district, rather than the school site council, develop those portions of the CSSP that include tactical responses to criminal incidents that may result in death or serious bodily injury.

Notwithstanding the process described above, any portion of a CSSP that addresses tactical responses to criminal incidents that may result in death or serious bodily injury at the school site, including steps to safeguard students and staff, secure affected school premises, and apprehend criminal perpetrator(s), shall be developed by the Superintendent or designee in accordance with Education Code 32281. In developing such strategies, the Superintendent or designee shall consult with law enforcement officials and with representative(s) of employee bargaining unit(s), if they choose to participate.

When reviewing the tactical response plan, the Board may meet in closed session to confer with law enforcement officials and approve the tactical response plan, provided that any vote to approve the tactical response plan is announced in open session following the closed session. (Education Code 32281)

Safety Plan(s) Access and Reporting

The Superintendent or designee shall ensure that an updated file of all safety-related plans and materials is readily available for inspection by the public. (Education Code 32282)

However, those portions of the CSSP that include tactical responses to criminal incidents need not be publicly disclosed.

The Superintendent or designee shall share the CSSPs and any updates to the plans with local law enforcement, the local fire department, and other first responder entities. (Education Code 32281)

CSBA NOTE: Pursuant to Education Code 32289.5, the district is required to provide data to CDE pertaining to lockdown or multi-option response drills conducted at district schools, as specified.

~~The~~ Additionally, the Superintendent or designee shall ~~also~~ provide data to CDE pertaining to lockdown or multi-option response drills conducted at district schools in accordance with Education Code 32289.5. (Education Code 32289.5)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: April 12, 2012
revised: August 9, 2016
revised: January 8, 2019
revised: April 4, 2023
revised: June 25, 2024
revised: August 12, 2025
revised: ??, 2026

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Community Relations

Policy 1340: Access To District Records

CSBA NOTE: The following optional policy and accompanying administrative regulation reflect requirements of the California Public Records Act (CPRA) (Government Code 7920.000 - 7930.215) pertaining to public access to public records of the district. "Public records," as defined by Government Code 7920.530, include any writing containing information relating to the conduct of the district's business prepared, owned, used, or retained by the district regardless of physical form or characteristics; see "Definitions" in the accompanying administrative regulation. For information regarding retention of records, see BP/AR 3580 - District Records, AR 4112.6/4212.6/4312.6 - Personnel Files, and BP/AR 5125 - Student Records.

Because the rules and regulations surrounding CPRA disclosures are complex, it is recommended that districts with questions about an appropriate response to a CPRA request consult CSBA's District and County Office of Education Legal Services or district legal counsel.

The Governing Board recognizes the right of members of the public to have access to public records of the district. The district shall provide any person-member of the public reasonable access to the public records of the ~~schools and~~ district during normal business hours and within the requirements of law. Public access shall not be given to records ~~listed as that are~~ exempt from public disclosure ~~in~~pursuant to the California Public Records Act ~~and/or~~ other state or federal law.

CSBA NOTE: In City of San Jose v. Superior Court, the California Supreme Court held that communications regarding public business that have been sent, received, or stored by public officials on a personal account or device are not categorically exempt from disclosure under the CPRA. The court noted that public agencies are required to disclose all applicable records that can be located "with reasonable effort," including those records contained on a public official's or employee's personal device, regardless of whether they were transmitted through district servers. Such searches need not be extraordinarily extensive or intrusive. For further information, see CSBA's, "Legal Alert: Tips for Governing Boards in Response to Public Records Act Ruling on Electronic Communications." Also see AR 3580 - District Records, BP 4040 - Employee Use of Technology, and BB 9012 - Board Member Electronic Communications.

In response to a public records request, the Superintendent or designee shall make reasonable efforts to locate the requested records, including, but not limited to, any electronic communication substantively related to the records, such as email, text messages, instant messages, and other electronic communications, regardless of whether they are transmitted through a district-provided device or account or through an employee's or Board member's personal device or account.

The district may charge for copies of public records or other materials requested by individuals or groups, in accordance with law and as specified in the accompanying administrative regulation.

CSBA NOTE: The following paragraph is optional.

In order to help maintain the security of district records, members of the public granted access shall examine records in the presence of a district staff member.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

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Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Community Relations

Policy 1445: Response To Immigration Enforcement

CSBA NOTE: Pursuant to Education Code 234.7, as amended by AB 495 (Ch. 664, Statutes of 2025), districts are mandated to update their policies by March 1, 2026, with language that is equivalent to the model policy language (2025 MPL) developed by the California Attorney General in "Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's TK-12 Schools in Responding to Requests for Access and Information for Immigration Enforcement Purposes," (2025 Guidance) published on December 1, 2025. The 2025 Guidance is available on the Office of the Attorney General's website.

This Board policy and the accompanying administrative regulation alone do not necessarily contain all of the 2025 MPL or its equivalent. For more information regarding response to immigration enforcement, additional language that may be equivalent to the 2025 MPL, and related issues, see the accompanying administrative regulation, BP 0410 - Nondiscrimination in District Programs and Activities, BP/AR 0450 - Comprehensive Safety Plan, BP/AR 1340 - Access to District Records, BP/AR 5111 - Admission, AR 5111.1 - District Residency, BP/AR 5125 - Student Records, AR/E 5125.1 - Release of Directory Information, and BP 5131.2 - Bullying. However, each district will need to determine on its own the collection of policy documents that contain the remainder of the 2025 MPL or its equivalent. Therefore, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel when determining whether other policies should be updated to comply with the March 1, 2026 deadline.

CDE monitors compliance with the requirement to adopt policies in accordance with Education Code 234.7 during its Federal Program Monitoring (FPM) review process. Additionally, pursuant to Education Code 234.7, as amended by AB 495, districts are required to make their policies that include the 2025 MPL or its equivalent available to the California Department of Education (CDE), which has created a webpage to upload them by March 1, 2026.

The Governing Board is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff irrespective of their citizenship or immigration status.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, district staff shall not do any of the following:

1. Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
2. Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)

CSBA NOTE: Unless an exception applies, Education Code 234.7, as amended by AB 495, prohibits district staff, to the extent practicable, from disclosing or providing in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement certain information about students or staff. Similarly, unless an exception applies, Government Code 7285.2 prohibits district staff from providing voluntary consent to an immigration enforcement agent to access, review, or obtain employee records.

3. To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:
 - a. The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)
 - b. The personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)

CSBA NOTE: Under the Fourth Amendment to the U.S. Constitution, an officer or employee of an agency conducting immigration enforcement may enter district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring without a valid judicial warrant or court order if an authorized district employee grants permission. Education Code 234.7, as amended by AB 495, removes the authority of any district employee to grant such permission. Specifically, unless an exception applies, district staff are prohibited from granting permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus or other transportation provided by the district, a nonpublic area of a school, or a nonpublic area where any school-sponsored program or activity is occurring.

Education Code 234.7 does not address granting permission to enter district property or facilities that are not district schools, such as a district's administrative offices, or district-sponsored activities that are not school-sponsored activities, such as district-wide professional development. However, Government Code 7285.1 prohibits district staff from providing voluntary consent to an immigration enforcement agent to enter any nonpublic area of a place of labor. Item #4 applies the prohibition to all nonpublic areas of any district property or facility and to all district-sponsored activities and should be modified, along with the applicable portion of the accompanying administrative regulation, to reflect district practice.

4. Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)

CSBA NOTE: Due to federal preemption, state law may not require or permit district staff to obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring. The following paragraph reiterates this caution.

However, district staff shall not obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters district-provided transportation, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring.

CSBA NOTE: Education Code 234.7, as amended by AB 495, requires the Superintendent to report to the Governing Board in a timely manner, and in a manner that ensures the confidentiality and privacy of any potentially identifying information, any requests for information or access to any district-provided transportation, a nonpublic area of any school, or a nonpublic area where any school-sponsored program or activity is occurring by an officer or employee of a law enforcement agency for the purpose of enforcing the immigration laws. In light of the scope of Item #4 above, the following paragraph also encompasses requests for access to a nonpublic area of any district property or facilities, or a nonpublic area where any district-sponsored program or activity is occurring.

The Superintendent or designee shall report to the Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

CSBA NOTE: Education Code 234.1 mandates that districts adopt policy prohibiting discrimination, harassment, intimidation, and bullying based on the actual or perceived characteristics set forth in Education Code 220 and Penal Code 422.55. Education Code 234.1 expressly includes immigration status among the protected categories. For language fulfilling this mandate, see BP 0410 - Nondiscrimination in District Programs and Activities and BP 5145.3 - Nondiscrimination/Harassment.

In accordance with law, Board Policy 0410 - Nondiscrimination in District Programs and Activities, and Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the district's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

CSBA NOTE: Government Code 8310.3 prohibits districts from disclosing information about immigration status or religion for use in the compilation of a registry for immigration enforcement or otherwise assisting in the creation of such a registry. The 2025 MPL contains a similar prohibition. For more information regarding the prohibition of disclosing information for use in the compilation of a registry for immigration enforcement purposes, see BP 0410 - Nondiscrimination in District Programs and Activities and BP 5125 - Student Records.

Resources and data collected by the district shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

CSBA NOTE: Pursuant to Education Code 234.7, as amended by AB 495, a district is required to provide parents/guardians with specified information regarding their children's right to a free public education regardless of immigration status, and other related information. For more information, see the accompanying administrative regulation.

The Superintendent or designee shall provide parents/guardians with information and notifications as specified in Education Code 234.7, including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

The Superintendent or designee shall develop procedures for, and may provide training to staff on, interactions with an officer or employee of an agency conducting immigration enforcement, including a request for any of the following:

1. Education records of or any information about a student or a student's family or household
2. Personnel records of any district employee, personal information of any district employee as defined in Civil Code 1798.3, or any other confidential employee information
3. Permission to enter a school bus, any other transportation provided by the district, a nonpublic area of any district property or facility, or a nonpublic area where any district-sponsored program or activity is occurring

Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures.

The Superintendent or designee shall provide to the California Department of Education, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other Board policies and administrative regulations required by Education Code 234.7.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: ??, 2026

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students**Policy 5125: Student Records**

CSBA NOTE: The following mandated policy and accompanying administrative regulation address student records, which are governed by both federal and state law, including the Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g, 34 CFR 99.1-99.8), the Protection of Pupil Rights Amendment (PPRA) (20 USC 1232h), the Children's Online Privacy Protection Act (COPPA) (15 USC 6501-6506, 16 CFR 312), Education Code 49069.7 and 49073.1, K-12 Pupil Online Personal Information Protection Act (Business and Professions Code 22584), Early Learning Personal Information Protection Act (Business and Professions Code 22586), and 5 CCR 430-438. For information regarding public access to certain records in accordance with the California Public Records Act (CPRA) (Government Code 7920.000 - 7930.215), see BP/AR 1340 - Access to District Records and BB 9012 - Board Member Electronic Communications. For information regarding retention of records, see BP/AR 3580 - District Records and AR 4112.6/4212.6/4312.6 - Personnel Files.

Pursuant to 5 CCR 431, districts are mandated to establish policies and procedures to implement state law and regulations regarding student records, including policies and procedures which (1) enumerate and describe the student records collected and maintained by the district, (2) ensure security of the records, and (3) guarantee access to authorized persons within five days of a request. Education Code 49069.7 mandates procedures related to review of student records by parent/guardian. See the accompanying administrative regulation for additional language implementing these mandates.

The Governing Board recognizes the importance of keeping accurate, comprehensive student records as required by law. The Superintendent or designee shall establish administrative regulations governing the identification, collection, retention, disclosure, and security of student records. These regulations shall ensure the rights of authorized persons to have timely access to student records while maintaining the confidentiality of student records in accordance with state and federal law.

The Superintendent or designee shall designate a certificated employee to serve as custodian of records with responsibility for student records at the district level. At each school, the principal or a certificated employee shall be designated as custodian of records for students enrolled at that school. The custodian of records shall be responsible for implementing Board policy and administrative regulation regarding student records. (5 CCR 431)

CSBA NOTE: The privacy of online information of students in prekindergarten (preK) through grade 12 is addressed in Privacy Rights for California Minors in the Digital World (Business and Professions Code 22580-22582), the K-12 Pupil Online Personal Information and Protection Act (Business and Professions Code 22584-22585), and the Early Learning Personal Information Protection Act (Business and Professions Code 22586-22587), which prohibit an operator of a website, online service or application, or mobile application from knowingly using, disclosing, or compiling the personal information of a minor for the purpose of marketing or advertising specified types of products or services; allowing a third party to use, disclose, or compile such information; or selling or disclosing specified student information or knowingly using such student information to engage in targeted advertising to students or parents/guardians or to amass a profile about a preK-12 student. Covered student information includes any personally identifiable information or materials created or provided by a student, parent/guardian, or district employee, such as name, contact information, educational record, discipline records, test results, health records, and socioeconomic information. Pursuant to Business and Professions Code 22584 and 22586, an operator is required to delete data under the control of the school or district upon the request of the school or district. However, Business and Professions Code 22584 does not require the deletion of student records held by a national assessment provider when the records only include standardized test results.

Additionally, pursuant to Business and Professions Code 22584 and 22586, an operator is required to delete a student's covered information that is not subject to the California Consumer Privacy Act which is under the operator's control, as specified below. Business and Professions Code 22584 and 22586 do not require the deletion of mandatory permanent student records or any official records or files directly related to a student and maintained by the operator, school, or district.

If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the Superintendent or designee shall provide documentation to the operator that the student has not been enrolled in the district for at least 60 days. (Business and Professions Code 22584)

All appropriate personnel shall receive training regarding district policies and procedures for gathering and handling sensitive student information, including which information should not be solicited.

CSBA NOTE: Pursuant to Education Code 49076.7, a district is prohibited from soliciting or collecting social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. One such exception is the collection of the last four digits of the social security number for the purpose of establishing eligibility for a federal benefit program.

The district shall not collect or solicit social security numbers or the last four digits of social security numbers of students or their parents/guardians, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

CSBA NOTE: Unless an exception applies, Education Code 234.7, as amended by AB 495 (Ch. 664, Statutes of 2025), prohibits the collection and disclosure of information or documents regarding the citizenship or immigration status of students or their family members. For more information regarding the prohibition against collecting and disclosing citizenship or immigration status of students or their family members, and limited exceptions, see BP/AR 1445 - Response to Immigration Enforcement and BP/AR 1340 - Access to District Records.

~~The immigration or citizenship status of a student records to or a person, agency, or organization for immigration enforcement purposes without parental consent, a court order, or a judicial subpoena/warrant. If a district employee receives such a request, the employee shall respond student's family member may only be collected and disclosed in accordance with Board Policy- 5145.13/Administrative Regulation 1445 - Response to Immigrant Immigration Enforcement. The Superintendent shall report the request to the Board in a timely manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)~~

The district or any district employee shall not compile a list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation, or disclose student information to federal government authorities for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. This prohibition does not apply to information that is aggregated and is not personally identifiable. (Government Code 8310.3)

CSBA NOTE: Pursuant to Family Code 6323.5, districts are required to develop protocols to comply with a court's restraining order that prohibits a party from accessing records and information pertaining to the education, daycare, health care, recreational activities, or employment of a minor child of the parties, which may include prohibiting access to a parent/guardian who would otherwise be entitled to the records. The protocols must, at a minimum, (1) designate an appropriate employee(s)

who is responsible for receiving protective order(s), (2) establish a means of ensuring that the restrained party is not able to access the prohibited records or information, and (3) implement a procedure for submitting a copy of the restraining order including confirmation of when and to whom it was submitted. It is recommended that districts with questions about complying with these procedures consult CSBA's District and County Office of Education Legal Services or district legal counsel.

The Superintendent or designee shall develop protocols to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Student Records from Social Media

CSBA NOTE: The following section is optional and may be revised to reflect district practice. Pursuant to Education Code 49073.6, any district considering a program to gather information from students' social media activity, as defined, is required to first notify students and parents/guardians and provide an opportunity for public comment. The notification may be provided as part of the annual parent/guardian notification required pursuant to Education Code 48980. If such a program is then adopted, the district is required to comply with program requirements reflected in "Student Records from Social Media" in the accompanying administrative regulation.

It is recommended that the district consult CSBA's District and County Office of Education Legal Services or district legal counsel before gathering any other online information that does not meet the definition of social media in Education Code 49073.6.

The Superintendent or designee may gather and maintain information from the social media of any district student, provided that the district first notifies students and parents/guardians about the proposed program, offers an opportunity for public comment at a regularly scheduled Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Retention, Disclosure, and Security of Student Records

CSBA NOTE: The use of artificial intelligence (AI) may pose risks to keeping student records private and secure. CSBA's, "Understanding Artificial Intelligence in K-12 Education: What Governance Teams Should Know," cautions districts to consider whether information about students shared with or stored in an AI-enabled system is subject to federal or state privacy laws and whether interactions between students and AI systems may create records that are required to be protected by law, such as when a chatbot or automated tutor generates written guidance to a student.

Pursuant to Education Code 33328.5, the Superintendent of Public Instruction has convened a working group related to AI in public schools in order to develop guidance on the safe use of AI in education and, subsequently, to develop a model policy on the safe and effective use of AI. For more information on AI, see BP 0441 - Artificial Intelligence, BP/E(1) 4040 - Employee Use of Technology, BP 5131.9 - Academic Honesty, and BP/AR 6163.4 - Student Use of Technology.

The Superintendent or designee shall ensure the confidentiality of student records as required by law and shall establish processes and procedures to safeguard data against damage, loss, or theft, including damage, loss, or theft, which may be caused by the use of technology, including artificial intelligence and breaches to the district's digital infrastructure, in the retention or disclosure of student records. ~~Additionally, in accordance with Board Policy 5145.13—Response to Immigration Enforcement, all district staff shall avoid the disclosure of information that may indicate a student's or family's~~

~~citizenship or immigration status if the disclosure is not authorized by law.~~

The Superintendent or designee shall ensure that employees receive information and training about cybersecurity, including ways to protect student records from breaches to the district's digital infrastructure.

If the district experiences a cyberattack that impacts more than 500 students or personnel, the Superintendent or designee shall report the cyberattack to the California Cybersecurity Integration Center. (Education Code 35266)

CSBA NOTE: Education Code 49073.1 authorizes districts to enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or for software designed for this purpose. A district that chooses to enter into such a contract is mandated to adopt policy allowing such contracts and is required to ensure that the contract includes all the provisions specified in Education Code 49073.1. Also see BP 3312 - Contracts.

The Superintendent or designee may enter into a contract with a third party for the digital storage, management, and retrieval of student records and/or to authorize a third party provider of digital software to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws.

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

Policy adopted: April 10, 2007

revised: March 10, 2015

revised: August 14, 2018

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revised: ??, 2026

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students**Policy 5125.1: Release Of Directory Information**

CSBA NOTE: The following mandated policy and accompanying administrative regulation reflect the requirements of Education Code 49073 and the Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g), which require districts to adopt a policy identifying those categories of student records considered to be "directory information" and that may generally be released, unless a student's parent/guardian notifies the district of a refusal.

The Governing Board recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information ~~only, including to news media or nonprofit organizations~~, in accordance with law, Board policy, and administrative regulation.

~~The Superintendent or designee may release student directory information to representatives of the news-media or nonprofit organizations in accordance with law, Board policy and administrative regulation.~~

The Superintendent or designee may limit or deny the release of specific categories of directory information to any public or private nonprofit organization based on a determination of the best interests of district students. (Education Code 49073)

CSBA NOTE: Pursuant to Education Code 49073.2, the district is prohibited from including in the Governing Board's meeting minutes a student's directory information, when the student or parent/guardian requests that such information be excluded. For further information about the Board's minutes, see BB 9324 - Minutes and Recordings.

A student's directory information shall only be included in the minutes of the Board's meeting in accordance with Board Bylaw 9324 - Minutes and Recordings.

CSBA NOTE: 10 USC 503 and 20 USC 7908 require districts receiving funds under the Elementary and Secondary Education Act (ESEA) to provide the names, addresses, email addresses, and telephone numbers of secondary school students to military recruiters upon request, except when the parent/guardian, or student, if 18 years of age or older, requests that the information not be released. Districts that do not grant military recruiters access to such student directory information may lose those funds, and may be subject to the interventions specified in 10 USC 503. Additionally, Education Code 49073.5 declares the intent of the Legislature that a district, including a district that does not receive ESEA funds, not purposefully exclude military recruiters from access to student directory information when adopting the required release of student directory information policy. See "Notification to Parents/Guardians" and "Parent/Guardian Consent" in the accompanying administrative regulation.

Colleges and prospective employers, including military recruiters, shall have access to a student's name, address, email address, and telephone number, unless the student's parent/guardian, or the student, if the student is 18 years of age or older, has ~~specified requested~~ that ~~the such~~ information not be released. (10 USC 503, 20 USC 7908)

CSBA NOTE: It is recommended that districts carefully consider whether to place items containing student directory information, such as home addresses, email addresses, or telephone numbers, on the district's website since release of such information may put students and the district at risk and may also be a violation of Education Code 49073, as specified below.

Under no circumstances shall directory information be disclosed to a private profit-making entity, except for representatives of the news media and employers, including prospective employers, in accordance with law, Board policy, and administrative regulation. Private schools and colleges may be given the names and addresses of 12th-grade students and students who are no longer enrolled, provided that they use this information only for purposes directly related to the institution's academic or professional goals. (Education Code 49073)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
Policy adopted: April 10, 2007
revised: September 09, 2025
revised: ??, 2026

CSBA POLICY GUIDE SHEET – March 10, 2026 *First Reading*

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

****NEW to SCOE/SPJUSD** Board Policy 3470 - Debt Issuance and Management**

Policy updated to (1) add communication to the public to the list of debt issuance program activities that the Superintendent administers and coordinates, (2) remove reference to Qualified Zone Academy Bonds which are no longer authorized to be issued, (3) add types of temporary borrowing or short-term transfers to the list of potential financing sources for the district, (4) add that the method of sale for any district-issued debt be the most cost-effective, (5) add that before any sale of bonds, the Governing Board adopt a resolution stating the Board's express approval of the method of sale and a statement of the reasons for the method of sale selected, and (6) include additional information regarding the report to the California Debt Investment and Advisory Commission, which the district is required to submit annually following a bond issuance.

Board Policy 5020 - Parent Rights and Responsibilities

Policy updated to more closely align with law the Governing Board's belief that the district's relationship with parents/guardians is one of mutual support and respect, and that the partnership with parents/guardians is specific to their children. Additionally, policy updated to clarify that the notification parents/guardians receive regarding their rights, includes, but is not limited to, rights under the Family Educational Rights and Privacy Act (FERPA), in accordance with Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications. In addition, policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. Policy also updated to include that the Superintendent or designee may establish a parent center at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of and participation in their children's educational programs.

Board Policy 5117 - Interdistrict Attendance

Policy updated to clarify that the Board policy and accompanying administrative regulation apply to students transferring into and out of the district. Additionally, policy updated to reflect **NEW LAW (SB 897, 2024)** which (1) extends the school district of choice program indefinitely, (2) requires the accounting of requests for district of choice transfers to include foster youth and student experiencing homelessness status, and (3) provides that compliance of all provisions of a district's school district of choice program are subject to the annual district audit required by law.

****NEW to SCOE/SPJUSD** Board Policy 5138 - Conflict Resolution/Peer Mediation**

Policy updated to clarify the distinction between students providing peer mediation and those receiving it. Additionally, policy updated to include, in the development of a conflict resolution and/or peer mediation program (1) the expectation for confidentiality regarding who participated, what was discussed, and how any conflict was resolved, and (2) the selection of and requirements to train as a peer mediator.

Board Policy 6020 - Parent Involvement

Policy updated to reference the U.S. Department of Education's June 2025 Dear Colleague Letter which provides school choice guidance and explains how states can use federal funds to both expand education choice and turn around underperforming schools. Additionally, policy updated to ensure compliance with the California Department of Education's federal program monitoring instrument. In addition, policy updated to add material related to the establishment and convening of a parent advisory committee (PAC) and, as applicable, an English learner parent advisory committee (ELPAC), which was moved from the accompanying administrative regulation, as it is more appropriately placed in Board policy. Policy also updated to add that the Superintendent or designee annually attend a regular meeting of the PAC or ELPAC, if applicable.

Board Policy 6143 - Courses of Study

Policy updated to clarify, in accordance with various provisions of state and federal law and related court cases, the actual or perceived characteristics of an individual or group that may serve as a basis for unlawful discrimination in education programs and activities, and reflect **NEW LAW (SB 1137, 2024)** which provides that prohibited discrimination includes discrimination not just because of one protected class under state law, but also because of the combination of two or more protected bases. Additionally, policy updated to clarify that the Governing Board adopt a course of study for elementary and secondary grades that, in addition to preparing students for the next level of study and/or employment, includes all required instructional content. In addition, policy updated to reflect **NEW COURT DECISION (Mahmoud v. Taylor)** which held that the First Amendment prohibited a district from including lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ+) storybooks as part of elementary school instruction without providing parents/guardians with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children.

****Delete** - Board Policy 6146.2 - Certificate of Proficiency/High School Equivalency**

Policy deleted as unnecessary as the requirements stated within vest with the California Department of Education and/or the State Board of Education rather than being the obligation of a school district.

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Business and Noninstructional Operations

Policy 3470: Debt Issuance And Management

CSBA NOTE: Government Code 8855 mandates that the Governing Board adopt a debt management policy prior to issuing any debt, such as general obligation bonds, tax and revenue anticipation notes (TRANS), and certificates of participation. The policy is required to include (1) the purposes for which the debt proceeds may be used, (2) the types of debt that may be issued, (3) the relationship of the debt to, and integration with, the district's capital improvement program or budget, if applicable, (4) policy goals related to the district's planning goals and objectives, and (5) internal control procedures to ensure that the proceeds of the proposed debt issuance will be directed to the intended use. It is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel, and their financial advisor, in developing this policy. The following policy should be revised to reflect district practice.

The Governing Board is committed to long-term capital and financial planning and recognizes that the issuance of debt is a key source for funding the improvement and maintenance of school facilities and managing cash flow. Any debt issued by the district shall be consistent with law and this policy.

CSBA NOTE: Article 16, Section 18 of the California Constitution contains the basic "debt limitation" which places constraints on discretionary borrowing applicable to school districts. Under the "traditional authority," districts may authorize the issuance of general obligation bonds if approved by two-thirds of the electorate. Under Proposition 39, the district may authorize the issuance of general obligation bonds for the specific purpose of construction, reconstruction, rehabilitation, or replacement of school facilities if approved by 55 percent of the electorate. Lease financings, such as certificates of participation, are not considered "indebtedness" for purposes of the Constitutional debt limitation and are not subject to voter approval. For more information regarding general obligation bonds, see BP/AR 7214 - General Obligation Bonds, and for public debt financing options, see the California Debt and Investment Advisory Commission's (CDIAC), "California Debt Issuance Primer."

The district shall not enter into indebtedness or liability that in any year exceeds the income and revenue provided for such year, unless two-thirds of the voters approve the obligation or one of the exceptions specified in law applies.

When the Board determines that it is in the best interest of the district, the Board may issue debt or order an election to issue debt. The Superintendent or designee shall make recommendations to the Board regarding appropriate financing methods for capital projects or other projects that are authorized purposes for debt issuance. When approved by the Board and/or the voters as applicable, the Superintendent or designee shall administer and coordinate the district's debt issuance program and activities, including the timing of issuance, sizing of issuance, method of sale, structuring of the issue, communication with the public, and marketing strategies.

CSBA NOTE: Pursuant to 15 USC 78o-4 (Section 15B of Securities Exchange Act of 1934), any financial advisor retained by the district is required to be duly registered with both the Securities Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB) and to additionally hold any certifications and/or licenses required by the SEC and/or MSRB.

The Superintendent or designee shall retain a financial advisor, municipal advisor, investment advisor, and/or other financial services professionals as needed to assist with the structuring of the debt issuance and to provide general advice on the district's debt management program, financing options, investments, and compliance with legal requirements. Contracts for services provided by such advisors may be for a single transaction or for multiple transactions, consistent with the contracting requirements in Education Code 17596. In the event that the district issues debt through a negotiated sale, underwriters may be selected for multiple transactions if multiple issuances are planned for the same project. Additionally, the district shall select a legal team on an as-needed basis to assist with debt issuances or special projects.

Goals

CSBA NOTE: Government Code 8855 requires that the district's debt management policy includes policy goals related to the district's planning goals and objectives. The following section should be revised to reflect district goals.

The district's debt issuance activities and procedures shall be aligned with the district's vision and goals for providing adequate facilities and programs that support student learning and well-being. When issuing debt, the district shall ensure that it:

1. Maintains accountability for the fiscal health of the district, including prudent management and transparency of the district's financing programs
2. Attains the best possible credit rating for each debt issue in order to reduce interest costs, within the context of preserving financial flexibility and meeting capital funding requirements
3. Takes all practical precautions and proactive measures to avoid any financial decision that will negatively impact current credit ratings on existing or future debt issues
4. Maintains effective communication with rating agencies and, as appropriate, credit enhancers such as bond insurers or other providers of credit or liquidity instruments in order to enhance the creditworthiness, liquidity, or marketability of the debt
5. Monitors the district's statutory debt limit in relation to assessed valuation within the district and the tax burden needed to meet long-term debt service requirements
6. When determining the timing of debt issuance, considers market conditions, cash flows associated with repayment, and the district's ability to expend the obtained funds in a timely, efficient, and economical manner consistent with federal tax laws
7. Determines the amortization (maturity) schedule which will fit best within the overall debt structure of the district at the time the new debt is issued
8. Considers the useful lives of assets funded by the debt issue, as well as repair and replacement costs of those assets to be incurred in the future
9. Preserves the availability of the district's general fund for operating purposes and other purposes that cannot be funded by the issuance of voter-approved debt

10. Meets the ongoing obligations and accountability requirements associated with the issuance and management of debt under state and federal tax and securities laws

Authorized Purposes for the Issuance of Debt

CSBA NOTE: Government Code 8855 requires that the district's debt management policy include the purposes for which debt proceeds may be used. The following section should be revised to reflect purposes that the Board has determined may be appropriate purposes for issuing debt in the district.

The district may issue debt for any of the following purposes:

1. To pay for the cost of capital improvements, including acquiring, constructing, reconstructing, rehabilitating, replacing, improving, extending, enlarging, and/or equipping district facilities
2. To refund existing debt
3. To provide for cash flow needs

Pursuant to Government Code 53854, general operating costs, including, but not limited to, items normally funded in the district's annual operating budget, shall not be financed from debt payable later than 15 months from the date of issuance. The district may deem it desirable to finance cash flow requirements under certain conditions so that available resources better match expenditures within a given fiscal year. To satisfy both state constitutional and statutory constraints, such cash flow borrowing shall be payable from taxes, income, revenue, cash receipts, and other moneys attributable to the fiscal year in which the debt is issued.

Authorized Types of Debt

CSBA NOTE: Government Code 8855 requires that the district's debt management policy include the types of debt that may be issued. The following section should be revised to reflect the types of debt instruments authorized by the Board.

The Superintendent or designee shall recommend to the Board potential financing method(s) that result in the highest benefit to the district, with the cost of staff and consultants considered.

Potential financing sources may include:

1. Short-Term Debt
 - a. Short-term debt, such as tax and revenue anticipation notes (TRANs), when necessary to allow the district to meet its cash flow requirements (Government Code 53850-53858)
 - b. Bond anticipation notes (BANs) to provide interim financing for capital bond projects that will ultimately be paid from general obligation bonds (Education Code 15150)
 - c. Grant anticipation notes (GANs) to provide interim financing pending the receipt of grants and/or loans from the state or federal government that have been appropriated and committed to the district (Government Code 53859-53859.08)
2. Long-Term Debt

CSBA NOTE: The California Constitution, Article 13A, Sections 1(b)(2) and 1(b)(3), Education Code 15100- 15262 and 15264-15276, and Government Code 53506-53509.5 authorize the district to issue general obligation bonds requiring either two-thirds voter approval or 55 percent voter approval, subject to specific accountability requirements. Voter-approved general obligation bonds typically provide the lowest cost of borrowing and, by providing for the levy of additional ad valorem property taxes to service the debt, do not impact the district's general fund. For requirements pertaining to the issuance of general obligation bonds, see BP/AR 7214 - General Obligation Bonds.

- a. General obligation bonds for projects approved by voters (Education Code 15100-15262, 15264- 15276; Government Code 53506-53509.5)

CSBA NOTE: Districts may establish a community facilities district for school facility purposes in accordance with the Mello-Roos Community Facilities Act (Government Code 53311-53368.3). The boundaries of the Mello-Roos district may include the entire school district, but usually include only a portion of the district, such as an area with new housing developments. The bonds sold by the community facilities district are paid for by a special tax on the properties within that community facilities district's boundaries. For more information regarding community facilities districts, see BP 7212 - Mello-Roos Districts.

- b. Special tax bonds issued pursuant to the Mello-Roos Community Facilities Act of 1982 (Government Code 53311-53368.3)

3. Lease financing, including certificates of participation (COPs)

- a. Lease financing to fund the highest priority capital equipment purchases when pay-as-you-go financing is not feasible (Education Code 17450-17453.1)

CSBA NOTE: Authority for lease financings is based in part on judicial rulings finding that leases that meet certain conditions do not constitute indebtedness subject to a vote of the electorate.

- b. Lease financing to fund facilities projects when there is insufficient time to obtain voter approval or in instances where obtaining voter approval is either not feasible or unavailable (Education Code 17400- 17429)

4. Special financing programs or structures offered by the federal or state government when the use of such programs or structures is determined to result in sufficiently lower financing costs compared to traditional tax- exempt bonds and/or COPs (Government Code 53700-53706)

5. Temporary borrowing or short-term transfers from other sources, including the following: (Education Code 42620, 42621; Government Code 53820-53833, 53850-53858)

- a. When the district lacks sufficient funds to meet its current expenses:
 - i. Transfers of funds from the County Treasurer up to 85 percent of the amount of money that will accrue to the district within the fiscal year
 - ii. Transfers of funds from the county school service fund up to 85 percent of the money accruing to the district at the time of transfer, to be repaid before June 30 of the current fiscal year

b. Temporary borrowing from other sources

CSBA NOTE: Government Code 8855 requires that the district's debt management policy include the relationship of the debt to, and integration with, the district's capital improvement program or budget, if applicable. The following section should be revised to reflect district practice.

COPs, TRANS, revenue bonds, or any other non-voter approved debt instrument shall not be issued by the district in any fiscal year in which the district has a qualified or negative certification, unless the County Superintendent of Schools determines, pursuant to criteria established by the Superintendent of Public Instruction, that the district's repayment of that indebtedness is probable. (Education Code 42133)

Relationship of Debt to District Facilities Program and Budget

CSBA NOTE: Government Code 8855 requires that the district's debt management policy includes the relationship of the debt to, and integration with, the district's capital improvement program or budget, if applicable. The following section should be revised to reflect district practice.

Decisions regarding the issuance of debt for the purpose of financing capital improvement shall be aligned with current needs for acquisition, development, and/or improvement of district property and facilities as identified in the district's facilities master plan or other applicable needs assessment, the projected costs of those needs, schedules for the projects, and the expected resources.

CSBA NOTE: The following paragraph is optional.

The cost of debt issued for major capital repairs or replacements shall be evaluated against the potential cost of delaying such repairs and/or replacing such facilities.

When considering a debt issuance, the Board and the Superintendent or designee shall evaluate both the short-term and long-term implications of the debt issuance and additional operating costs associated with the new projects involved. Such evaluation may include, but is not limited to, the projected ratio of annual debt service to the tax burden on the district's taxpayers and the ratio of annual debt service secured by the general fund to general fund expenditures.

The district may enter into credit enhancement agreements such as municipal bond insurance, surety bonds, letters of credit, and lines of credit with commercial banks, municipal bond insurance companies, or other financial entities when their use is judged to lower borrowing costs, eliminate restrictive covenants, or have a net economic benefit to the financing.

Structure of Debt Issues

The district shall consider the overall impact of the current and future debt burden of the financing when determining the duration of the debt issue.

The district shall design the financing schedule and repayment of debt so as to take best advantage of market conditions, ensure cost effectiveness, provide flexibility, and, as practical, recapture or maximize its debt capacity for future use. Principal amortization will be structured to meet debt repayment, tax rate, and flexibility goals.

CSBA NOTE: Education Code 15102 and 15268 limit the principal portion of the district's total outstanding bonded debt to 1.25 percent of the assessed valuation of the taxable property of a non-unified district. Education Code 15106 and 15270 limit the principal portion of the district's total outstanding bonded debt to 2.5 percent of the assessed valuation of the taxable property of a unified district. Consequently, the issuance of new debt is limited when the district has total bonded indebtedness in excess of the applicable percentage of the assessed valuation in the district. TRANs and lease payment obligations in support of COPs generally do not count against this limit except as provided in Education Code 17422.

For new money debt issuances for capital improvements, the district shall size the debt issuance with the aim of funding capital projects as deemed appropriate by the Board, as long as the issuance is consistent with the overall financing plan, does not exceed the amount authorized by voters, and, unless a waiver is sought and received from the state, will not cause the district to exceed the limitation on debt issuances specified in the California Constitution or Education Code 15102, 15106, 15268, and 15270.

To the extent practicable, the district shall also consider credit issues, market factors, and tax law when sizing the district's bond issuance. The sizing of refunding bonds shall be determined by the amount of money that will be required to cover the principal of, any accrued interest on, and any redemption premium for the debt to be paid on the call date and to cover appropriate financing costs.

Any general obligation bond issued by the district shall mature within 40 years of the issuance date or as otherwise required by law. (Government Code 53508.6)

The final maturity of equipment or real property lease obligations will be limited to the useful life of the assets to be financed but, with respect to a lease purchase of equipment, no longer than a period of 10 years. (Education Code 17452)

Method of Sale

For the sale of any district-issued debt, the Superintendent or designee shall recommend the method of sale which is most cost-effective, that has the potential to achieve the lowest financing cost, and/or generates other benefits to the district. Potential methods of sale include:

1. A competitive bidding process through which the award is based on, among other factors, the lowest offered true interest cost
2. Negotiated sale, subject to approval by the district to ensure that interest costs are in accordance with comparable market interest rates
3. Private placement sale, when the financing can or must be structured for a single or limited number of purchasers or where the terms of the private placement are more beneficial to the district than either a negotiated or competitive sale

Before any sale of bonds, the Board shall adopt a resolution stating the Board's express approval of the method of sale and a statement of the reasons for the method of sale selected. (Education Code 15146)

Investment of Proceeds

The district shall actively manage the proceeds of debt issued for public purposes in a manner that is consistent with state law governing the investment of public funds and with the permitted securities covenants of related financing documents executed by the district. Where applicable, the district's

official investment policy and legal documents for a particular debt issuance shall govern specific methods of investment of bond-related proceeds. Preservation of principal shall be the primary goal of any investment strategy, followed by the availability of funds and then by return on investment.

CSBA NOTE: Pursuant to Education Code 15146, the proceeds of the sale of bonds, exclusive of any premium received, are required to be deposited in the county treasury to the credit of the building fund of the district. Additionally, Education Code 15146 prohibits districts from withdrawing proceeds from the sale of bonds at any time for purposes of making investments outside the county treasury.

With regard to general obligation bonds, the district shall invest new money bond proceeds in the county treasury pool as required by law. (Education Code 15146)

The management of public funds shall enable the district to respond to changes in markets or changes in payment or construction schedules so as to ensure liquidity and minimize risk.

Refunding/Restructuring

CSBA NOTE: The following section may be revised to reflect district practice. The Government Finance Officers Association's (GFOA), "Best Practices: Refunding Municipal Bonds," states that a test often used to assess the appropriateness of a refunding is the achievement of a minimum net present value savings. According to the GFOA, a common threshold is that the savings, as a percentage of the refunding bonds, should be at least 3-5 percent. However, the GFOA recognizes that it may be appropriate to approve refunding that results in lower anticipated savings in some circumstances, such as when interest rates are at low levels or the time remaining to maturity is limited and thus future opportunities to achieve greater savings are not likely to occur.

The district may consider refunding or restructuring outstanding debt if it will be financially advantageous or beneficial for debt repayment and/or structuring flexibility. When doing so, the district shall consider the maximization of the district's expected net savings over the life of the debt issuance and, when using a general obligation bond to refund an existing bond, shall ensure that the final maturity of the refunding bond is no longer than the final maturity of the existing bond.

Internal Controls

CSBA NOTE: Government Code 8855 requires that the district's debt management policy include the internal control procedures that the district has implemented or will implement to ensure that the proceeds of the proposed debt issuance will be directed to the intended use. Examples of internal control standards for the management of bond funds are contained in the U.S. Government Accountability Office's, "Standards for Internal Control in the Federal Government." These include factors related to the internal control environment, risk assessment, control activities, information and communications, and monitoring. Because internal controls and accountability measures may be lengthy, districts may choose to develop an administrative regulation, exhibit, or other document that provides further details and that may be updated as needed. For more information regarding the effective management of the district's assets and resources, see BP 3400 - Management of District Assets/Accounts. The following section should be revised to reflect district practice.

The Superintendent or designee shall establish internal control procedures to ensure that the proceeds of any debt issuance are directed to the intended use. Such procedures shall assist the district in maintaining the effectiveness and efficiency of operations, properly expending funds, reliably reporting debt incurred by the district and the use of the proceeds, complying with all laws and

regulations, preventing fraud, and avoiding conflict of interest.

The district shall be vigilant in using bond proceeds in accordance with the stated purposes at the time such debt was incurred as defined in the text of the voter-approved bond measure. (Government Code 53410)

When feasible, the district shall issue debt with a defined revenue source in order to preserve the use of the general fund for general operating purposes.

The district shall annually conduct a due diligence review to ensure its compliance with all ongoing obligations applicable to issuers of debt. Such a review may be conducted by general legal counsel or bond counsel. Any district personnel involved in conducting such reviews shall receive periodic training regarding their responsibilities.

Additionally, the Superintendent or designee shall ensure that the district completes, as applicable, all performance and financial audits that may be required for any debt issued by the district, including disclosure requirements applicable to a particular transaction.

Records/Reports

CSBA NOTE: Government Code 8855 requires that the district report any proposed issuance of debt to the CDIAC at least 30 days prior to the sale of the debt issue. Typically, bond counsel will file the report on behalf of the district. Government Code 8855 requires that the report includes a certification that the district has adopted a debt policy and that the issuance is consistent with that policy.

At least 30 days prior to the sale of any debt issue, the Superintendent or designee shall submit a report of the proposed issuance to the California Debt and Investment Advisory Commission (CDIAC). Such report shall include a self-certification that the district has adopted a policy concerning the use of debt that complies with law and that the contemplated debt issuance is consistent with that policy. (Government Code 8855)

CSBA NOTE: Pursuant to Government Code 8855, the district is required to report any final sale of debt to CDIAC. The report covers the period from July 1 to June 30, and is required to be submitted electronically on a form provided by CDIAC within seven months of the end of the reporting period (January 31).

Following a bond issuance, by each subsequent January 31, the district shall submit an annual report to CDIAC that consists of the following information for a reporting period of the prior July 1 to June 30, inclusive: (Government Code 8855)

1. The debt authorized, issued, authorized but unissued, and debt for which authorization has lapsed during the reporting period
2. The principal balance at the beginning of the reporting period, the principal paid during the reporting period, and the remaining principal outstanding at the end of the reporting period
3. The use of proceeds of issued debt including the amount of proceeds available at the beginning of the reporting period, the proceeds spent during the reporting period and the purposes for which they were spent, and the proceeds remaining at the end of the reporting period

CSBA NOTE: Pursuant to 17 CFR 240.15c2-12, most financings are required to have official disclosure statements which include the terms of the bond, security, risk factors, financial and operating information concerning the issuer, and background information. Additionally, districts are required to provide ongoing disclosure in the form of annual reports and event notices pursuant to 17 CFR 240.15c2-12. Such disclosures are required to be made to the MSRB through its Electronic Municipal Market Access repository or any successor repository, as well as to investors and other persons or entities entitled to disclosure. For further information, see CDIA's, "California Debt Issuance Primer," and GFOA's, "Understanding Your Continuing Disclosure Requirements."

The Superintendent or designee shall provide initial and any annual or ongoing disclosures required by 17 CFR 240.10b-5 and 240.15c2-12 to the Municipal Securities Rulemaking Board, investors, and other persons or entities entitled to disclosure, and shall ensure that the district's disclosure filings are updated as needed.

CSBA NOTE: 26 CFR 1.6001-1 requires districts to retain records for as long as the contents thereof are material in the administration of any internal revenue law. Records related to debt issuance may affect tax liability in both past and future tax years. In order to be consistent with specific record retention requirements, the Internal Revenue Service's (IRS), "Tax Exempt Bond FAQs Regarding Record Retention Requirements," available on IRS's website, recommends that material records should be kept for as long as the debt is outstanding, plus three years after the final payment of the debt. Although the IRS recommendation is specific to tax-exempt bonds, districts should also retain records related to other forms debt issuance for the same length of time.

The Superintendent or designee shall maintain transaction records of decisions made in connection with each debt issuance, including the selection of members of the financing team, the structuring of the financing, selection of credit enhancement products and providers, and selection of investment products. Each transaction file shall include the official transcript for the financing, interest rates and cost of issuance on the day when the debt was sold ("final number runs"}, and a post-pricing summary of the debt issue. Additionally, documentation evidencing the expenditure of proceeds, the use of debt-financed property by public and private entities, all sources of payment or security for the debt, and investment of proceeds shall be kept for as long as the debt is outstanding, plus the period ending three years after the financial payment date of the debt or the final payment date of any obligations or series of bonds issued to refund directly or indirectly all of any portion of the debt, whichever is later.

The Superintendent or designee shall annually report to the Board regarding debt issued by the district, including information on actual and projected tax rates, an analysis of bonding capacity, ratings on the district's bonds, market update and refunding opportunities, new development for California bond financings, and the district's compliance with post-issuance requirements.

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students

Policy 5020: Parent Rights And Responsibilities

The ~~Board of Education~~Governing Board recognizes that parents/guardians of district students have certain rights as well as responsibilities related to the education of their children.-

CSBA NOTE: Pursuant to Education Code 51101, each Governing Board is mandated to adopt policy, jointly developed with parents/guardians, including parents/guardians whose primary language is not English, that outlines how parents/guardians, school staff, and students may share the responsibility for continuing the intellectual, physical, emotional, and social development and well-being of students at each school site. Such policy is required to include (1) the means by which the school and parents/guardians may help students achieve academic and other standards of the school, (2) a description of the school's responsibility to provide a high-quality curriculum and instructional program in a supportive and effective learning environment that enables all students to meet the academic expectations of the school, and (3) the manner in which parents/guardians may support the learning environment of their children, including, but not limited to, the responsibilities as detailed in the accompanying administrative regulation.

The following should be revised, so long as done so in accordance with law, to reflect the policy jointly developed with parents/guardians.

The Board believes that the ~~education of the district's~~ students is a shared responsibility relationship with parents/guardians is one of mutual support and respect. The Superintendent or designee shall work with parents/guardians, including parents/guardians of English learners, to determine appropriate roles and responsibilities of parents/guardians, ~~school staff and students~~ for continuing the intellectual, physical, emotional, and social development and well-being of their students ~~at each school site~~, including the means by which the ~~schools~~district and parents/guardians can help their students achieve academic and other standards of the ~~school~~district.

Within this framework, the ~~school's~~district's primary responsibility shall be to provide a high-quality curriculum and instructional program in a supportive and effective learning environment that enables all students to meet the academic expectations of the ~~school~~district.

Parents/guardians shall have the opportunity to work with schools in a mutually supportive and respectful partnership and to help their children succeed in school. (Education Code 51100)

The Superintendent or designee shall ensure that district staff understand the rights of parents/guardians afforded by law ~~and~~, Board policy, and administrative regulation, and follow acceptable practices that respect those rights.

CSBA NOTE: Districts are required to annually provide parents/guardians with notice of their rights pursuant to the Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.8). For more information regarding annual notifications to parents/guardians, see BP/E(1) 5145.6 - Parent/Guardian Notifications.

The Superintendent or designee shall ensure that parents/guardians receive notification regarding their rights ~~in accordance with law~~, including, but not limited to, their rights in accordance with 20 USC 1232g and 34 CFR 99.1-99.8, the federal Family Educational Rights and Privacy Act (FERPA), and as specified in Board Policy/Exhibit (1) 5145.6 - Parent/Guardian Notifications.

CSBA NOTE: Districts are required to teach certain instructional content. For example, Education Code 51204.5 requires instruction in social sciences to include a study of the role and contributions of specified groups of people to the economic, political, and social development of California and the United States of America, which includes people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ) Americans, and members of other ethnic, cultural, religious, and socioeconomic status groups. Additionally, pursuant to Education Code 243 and 51501, the Board may not prohibit the continued use of an appropriately adopted textbook, instructional material, or curriculum on the basis that it contains inclusive or diverse perspectives

State law requires districts to provide parents/guardians notice and the opportunity to opt their students out of certain instruction, in some instances only based on religious beliefs and in other instances for any basis. For more information, see BP/AR 6142.1 -- Sexual Health And HIV/AIDS Prevention Instruction.

Additionally, in June 2025, the U.S. Supreme Court, in Mahmoud v. Taylor, held that the First Amendment prohibited a district from including LGBTQ storybooks as part of elementary school instruction without providing parents with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. The court's reasoning may be interpreted to apply to other instructional content that parents/guardians could view as substantially interfering with the religious development of their children. In addition, the court's holding emphasized that the question of whether certain instructional content substantially interferes with the religious development of a student will always be fact-intensive. For more information, see BP/AR 6141.2 - Recognition of Religious Beliefs and Customs.

In light of Mahmoud and the existence of some statutorily required opt-outs and the requirement to teach certain content, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel when determining the instructional content for which parents/guardians may opt their students out, creating opt-out procedures, and evaluating opt-out requests.

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt out shall be offered an alternative activity of similar educational value.

CSBA NOTE: Education Code 51101.1 provides that parents/guardians be afforded all rights pursuant to Education Code 51100-51140, regardless of English fluency, and grants additional rights for parents/guardians of English learners. See the accompanying administrative regulation.

Additionally, Education Code 51101.1 requires the district to take all reasonable steps to ensure that parents/guardians of English language learners are notified of the rights and opportunities available to them in English and in their home language pursuant to Education Code 48985. Education Code 48985 provides that when 15 percent or more of students enrolled in a school speak a single primary language other than English, all notices and reports sent to the parents/guardians of these students are required to also be written in the primary language and may be answered by the parent/guardian in either language.

In addition, Education Code 51101.1 encourages those districts with a substantial number of English learners to establish parent centers with district staff who can communicate with the parents/guardians and to encourage their participation in the district's educational programs.

The Superintendent or designee shall take all reasonable steps to ensure that all parents/guardians who speak a language other than English are properly notified in English, and in their home language, of the rights and opportunities available to them pursuant to Education Code 48985. (Education Code 51101.1)

The Superintendent or designee may establish a parent center at a school with a substantial number of students with a home language other than English, to encourage parent/guardian understanding of, and participation in, their children's educational programs. (Education Code 51101.1)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students**Policy 5117: Interdistrict Attendance**

CSBA NOTE: The Education Code provides a number of options under which a district may enroll a student whose parent/guardian does not reside within district boundaries. Under an "interdistrict attendance permit" or "reciprocal agreement" pursuant to Education Code 46600-46610, a student may attend school in a different district when both the district of residence and the district of proposed attendance agree (Option 1 below). Alternatively, pursuant to Education Code 48300-48317, the Governing Board may declare the district to be a "school district of choice" willing to accept a specific number of interdistrict transfers into the district through a random selection process (Option 2 below). In order to maintain the integrity of the random selection process, it is recommended that a school district of choice not also accept transfers under the interdistrict attendance permit option except when extraordinary circumstances exist, as provided in Option 2 below. Districts that wish to use both sources of authority should consult CSBA's District and County Office of Education Legal Services or district legal counsel.

In addition to these options, pursuant to Education 48345, the Board is authorized, until July 1, 2029, to enter into an agreement with other local educational agencies (LEA) to offer courses and coursework to students from another LEA who have been impacted by disruptions or cancellations to specified courses, or teacher shortages to such courses. See "Instruction Collaboration Agreements," below.

Pursuant to Education Code 48204, a district may authorize a student whose parent/guardian is employed within district boundaries to attend a school in the district (Allen bill transfer); see AR 5111.1 - District Residency.

The Governing Board recognizes that parents/guardians of students who reside within the geographic boundaries of one district may, for a variety of reasons, desire to enroll their children in a school in another district. Student transfers into and out of the district shall be in accordance with law and as specified in this policy and accompanying administrative regulation.

Interdistrict Attendance Agreements and Permits

The ~~Board~~district may enter into an agreement with any other school district, for a term not to exceed five school years, for the interdistrict attendance of students who are residents of ~~the districts; either~~ district. (Education Code 46600)

CSBA NOTE: Education Code 46600 requires that the interdistrict attendance agreement specify the terms and conditions under which individual permits may be granted or denied. Additionally, pursuant to Education Code 46600, students who have been granted an interdistrict attendance permit are required to be allowed to continue to attend the school without having to reapply unless the agreement between the two districts contains specific agreed-upon standards for reapplication; see the accompanying administrative regulation. In addition, districts may include in the agreement the agreed-upon standards for revocation of students' interdistrict attendance. Examples of conditions that may result in revocation include falsification of information stated on the permit application, unsatisfactory attendance, continual disruption, or poor academic achievement.

The agreement shall specify the terms and conditions under which interdistrict attendance shall be permitted or denied. ~~It also~~Additionally, it may contain standards agreed upon by both districts for reapplication and/or revocation of the student's permit. (Education Code 46600)

CSBA NOTE: Pursuant to Education Code 46600, it is the responsibility of the Superintendent or designee of the district of residence, subject to Board policies of the district of residence and terms of the agreement, to issue an individual permit verifying the district's approval of an interdistrict transfer out of the district. The permit shall become valid when endorsed by the Board's designee in the district of proposed enrollment.

See the accompanying administrative regulation for procedures to follow when the permit is denied.

~~Upon receiving a permit for~~ When the request of a student seeking to transfer out of the district, or an individual permit verifying another district's approval for its student to transfer into the district that has been approved by the student's district of residence, or upon receiving a written request from the parent/guardian of a district student who wishes to enroll in another district, is received, the Superintendent or designee shall review ~~the request,~~ and ~~may~~ approve or deny the request or permit ~~subject to~~ based on the terms and conditions of the interdistrict attendance agreement.

Instruction Collaboration Agreements

The ~~Superintendent or designee~~ district may, with ~~board~~ Board approval, enter into an instruction collaboration agreement (ICA) with another school district, county office of education, or charter school for the district to offer the same or similar courses and coursework to students from another school district, county office of education, or charter school who have been impacted by any of the following: (Education Code 48345)-

1. Disruptions or cancellations in science, technology, engineering, and mathematics (STEM) classes
2. Disruptions or cancellations in dual language immersion programs
3. Teacher shortages in STEM classes or dual language immersion programs

Prior to accepting students for classes for any of the reasons specified in Items #1-3 above, the Superintendent or designee shall, with Board ~~Approval~~ approval, determine the maximum number of students that the district can accept for these purposes. The district shall accept students who apply until the district is at maximum capacity.

Students shall be ~~admitted~~ transferred to this program through an unbiased process that prohibits an inquiry into, or evaluation or consideration of, whether a student should be authorized to participate in the course or coursework based upon the student's current academic or athletic performance, proficiency in English, physical condition, any of the individual characteristics specified in Education Code 200, or family income. If the number of applicants exceeds the number of seats available, the approval for participation shall be determined by a random public drawing at a regularly scheduled Board meeting. (Education Code 48345)

The Superintendent or designee shall publicly post information, including, but not limited to, applicable forms and timelines for submission pursuant to the ICA, to ensure that students and their families are aware of the opportunities to participate. (Education Code 48345)

CSBA NOTE: Pursuant to Education Code 48345, the average daily attendance attributable to a student participating in the instruction collaboration agreement shall remain with the LEA of origination for purposes of state apportionment.

When negotiating the ICA, the Superintendent or designee shall collaborate with the other participating ~~LEA(s)~~ local educational agencies to agree upon an appropriate shared cost structure. (Education Code

48345)

Transportation

CSBA NOTE: Districts are not required to provide transportation or transportation assistance to students transferred under an interdistrict attendance permit pursuant to Education Code 46600-46610, except that Education Code 46600 requires the district of enrollment to provide transportation assistance to a student who is eligible for free or reduced price meals and is either a child of an active military duty parent/guardian or a victim of an act of bullying, as defined in Education Code 48900.

Pursuant to Education Code 48311, a school district of choice is authorized, but not required, to provide transportation assistance to the extent that the district otherwise provides transportation assistance to students.

Upon parent/guardian request, the district shall provide transportation assistance to a student receiving an interdistrict transfer who is eligible for free and reduced-price meals and is the child of an active duty military parent/guardian or a victim of bullying, as defined in Education Code 46600. (Education Code 46600)

~~In addition~~Additionally, upon request of a student's parent/guardian, the Superintendent or designee may authorize transportation for any interdistrict transfer student to and from designated bus stops within the attendance area of the school that the student attends, if space is available.

SIERRA COUNTY OFFICE OF EDUCATION
 SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Board Policy Manual
Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Students

Policy 5138: Conflict Resolution/Peer Mediation

CSBA NOTE: Research indicates that school-based conflict resolution/peer mediation programs effectively reduce violence and promote safe learning environments at schools. Districts that have integrated conflict resolution/peer mediation programs into existing disciplinary procedures have reported reductions in suspensions, expulsions, and student-to-student conflict. Additionally, conflict resolution/peer mediation programs can help to promote personal responsibility and citizenship among students.

The following optional policy may be used by districts wishing to encourage the development of conflict resolution/peer mediation programs at the school site.

To promote student safety and contribute to the maintenance of a positive school climate, the Governing Board encourages the development of school-based conflict resolution and peer mediation programs designed to help students learn constructive ways of handling conflict. The Board believes that such programs can reduce violence and promote communication, personal responsibility, and problem-solving skills among students.

Conflict resolution and peer mediation programs may be considered as part of each school's comprehensive safety plan and incorporated into other district discipline procedures as appropriate. Such programs shall not supplant the authority of district staff to take appropriate action as necessary to prevent violence, ensure student safety, maintain order in the school, and institute disciplinary measures.

Such programs may incorporate peer mediation strategies in which selected student volunteers are specifically trained to work with their peers in resolving conflicts. This training may involve effective communication and listening, critical thinking, problem-solving processes, and the use of negotiation to find mutually acceptable solutions. Additionally, the training may address the ethical and social development of students, respect for diversity, and interpersonal and behavioral skills.

CSBA NOTE: It is important that students voluntarily enter the mediation process in order to secure acceptance of the program. Confidentiality by all involved parties, including the program coordinator, is essential in maintaining the integrity of the peer mediation program.

Participation in a peer mediation program by a student engaged in a conflict shall be voluntary and kept confidential by all parties involved.

In developing a conflict resolution and/or peer mediation program, school-site teams shall address, as appropriate:

1. The grade levels and courses in which the conflict resolution curriculum shall be delivered
2. Staff development related to the implementation of the curriculum and modeling of appropriate behaviors and communication skills
3. The selection of peer mediators involving, to the extent possible, a cross-section of students in terms of grade, gender, race, ethnicity, and socioeconomic status, and including some students who exhibit negative leadership among peers

4. Training and support for peer mediators, including training in mediation processes and in the skills related to understanding conflict, communicating effectively and listening
5. The process for identifying and referring students to the peer mediation program
6. The types of conflicts suitable for peer mediation
7. Expectation for confidentiality regarding who participated, what was discussed, and how any conflict was resolved
8. Scheduling and location of peer mediation sessions
9. Methods of obtaining and recording agreement from all disputants
10. The appropriate involvement of parents/guardians, the community, and staff, including counseling/guidance and security staff
11. Communications to students, parents/guardians, and staff regarding the availability of the program
12. Methods of following up with students to determine the effectiveness of the process
13. Development of assessment tools to periodically evaluate the success of the program including, but not limited to, measurements of whether there has been a reduction in violence at the school and whether the school's suspension rates have fallen since the program has been introduced
14. Selection of and requirements to train as peer mediators

Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction**Policy 6020: Parent Involvement**

CSBA NOTE: Education Code 11503 and 20 USC 6318 mandate each district receiving federal Title I, Part A, funds to have a written parent/guardian and family engagement policy developed jointly with and agreed upon by parents/guardians and family members of participating students. Education Code 11504 mandates districts to adopt a policy on parent/guardian involvement applicable to each school that does not receive Title I funds. The following policy and accompanying administrative regulation contain language satisfying both mandates and should be revised to reflect whether the district receives Title I funds.

Additionally, Education Code 51101 mandates policy for all districts addressing the manner in which parents/guardians, school staff, and students may share responsibility for continuing the intellectual, physical, emotional, and social development and well-being of students; see BP/AR 5020 - Parent Rights and Responsibilities for language fulfilling this mandate.

The U.S. Department of Education's June 2025 Dear Colleague Letter provides school choice guidance and explains how states can use federal funds to both expand education choice and turn around underperforming schools. The letter provides specific examples of ways in which districts can offer choice to enable parents/guardians to make decisions that best meet the educational needs of their student, such as offering a range of activities from which parents/guardians are able to choose, dual enrollment opportunities, academic tutoring programs, and career and technical education activities. Additionally, districts may, unless any part of Title I allocations are reserved for public school choice, use Elementary and Secondary Education Act funds for any activity that it determines will help a school identified for comprehensive support and improvement, targeted support and improvement due to consistently underperforming subgroups, and additional targeted support and improvement to improve student outcomes, such as offering public school choice as part of its support and improvement plan and providing parents/guardians with information about such choice.

For best practices in implementing parent/guardian and family engagement programs, see the California Department of Education's, "Family Engagement Framework: A Tool for California School Districts."

~~The Board of Education~~The Governing Board recognizes that parents/guardians are their children's first and most influential teachers and that sustained parent/guardian involvement in the education of their children contributes greatly to student achievement and a positive school environment.-

The Superintendent or designee shall work with parents/guardians and family members to jointly develop and ~~agree upon policy and strategies to implement this policy, and the programs established by this policy, and to propose revisions to this policy, as needed.~~ Additionally, the Superintendent or designee shall meaningfully involve parents/guardians and family members in district and school activities at all grade levels; advisory, decision-making, and advocacy roles; and activities to support learning at home. (Education Code 11500-11504, 51101; 20 USC 6318)

Parents/guardians shall be notified of their rights to be informed about and to participate in their children's education and of the opportunities available ~~to them to do so for them to do so, in accordance with Board Policy/ Administrative Regulation 5020 - Parents Rights and Responsibilities.~~

The district's local control and accountability plan (LCAP) shall include goals and strategies for parent/guardian involvement and family engagement, including district efforts to seek parent/guardian input in district and school site decision making and to promote parent/guardian participation in programs for English learners, foster youth, students eligible for free and reduced-price meals, and students with disabilities. -(Education Code 42238.02, 52060)

The Board shall establish and convene a parent advisory committee (PAC), and, as applicable, an English learner parent advisory committee (ELPAC) to review and comment on the LCAP, in accordance Board Policy 0460 - Local Control and Accountability Plan, including the use of federal funds and how funds will be allocated for parent/guardian involvement activities as well as activities related to increasing student achievement.

The Superintendent or designee shall regularly evaluate and report to the Board on the effectiveness of the district's parent/guardian and family engagement efforts, including, but not limited to, input from parents/guardians, family members, and school staff on the adequacy of parent/guardian involvement opportunities and on barriers that may inhibit participation.

Title I Schools

CSBA NOTE: The following section is for use by districts that receive Title I funds. 20 USC 6318 mandates that such districts develop, jointly with parents/guardians and family members of participating students, policy which establishes expectations and objectives for meaningful parent/guardian and family involvement and describes how the district will address specified components. See the accompanying administrative regulation for the required components and optional strategies for addressing each component.

State law (Education Code 11503) also mandates procedures to ensure that parents/guardians are consulted and participate in the planning, design, implementation, and evaluation of the Title I parent/guardian and family engagement program.

The Superintendent or designee shall involve parents/guardians and family members in establishing district expectations and objectives for meaningful parent/guardian and family engagement in schools supported by Title I funding; ~~developing strategies that describe how the district will carry out each activity listed in 20 USC 6318, as contained in the accompanying administrative regulation;~~ and implementing and evaluating such programs, activities, and procedures. The Superintendent or designee shall implement these obligations in accordance with the accompanying administrative regulation. As appropriate, the Superintendent or designee shall conduct outreach to all parents/guardians and family members. -(Education Code 11503; 20 USC 6318)

CSBA NOTE: The following paragraph is for use by districts that receive more than \$500,000 in Title I, Part A funding. Pursuant to 20 USC 6318, the Governing Board is required to reserve at least one percent of the district's Title I funding to carry out parent/guardian and family engagement activities, provided that one percent of the allocation received by the district totals more than \$5,000.

When the district's Title I, Part A allocation exceeds the amount specified in 20 USC 6318, the Board shall reserve at least one percent of the funding to implement parent/guardian and family engagement activities and ~~shall~~ distribute at least 90 percent of those reserved funds to eligible schools, with priority given to high-need schools as defined in 20 USC 6631. The Superintendent or designee shall involve parents/guardians and family members of participating students in decisions regarding how the district's Title I funds will be allotted for parent/guardian and family engagement activities. (20 USC 6318)

CSBA NOTE: 20 USC 6318 identifies allowable uses of the Title I funds reserved for parent/guardian and family engagement, as provided below. These uses are consistent with the activities that are required to be addressed in the district's parent/guardian and family engagement policy, as described in the accompanying administrative regulation.

Expenditures of such funds shall be consistent with the activities specified in this Board policy and shall include at least one of the following: (20 USC 6318)

1. Support for schools and nonprofit organizations in providing professional development for district and school staff regarding parent/guardian and family engagement strategies, which may be provided jointly to teachers, principals, other school leaders, specialized instructional support personnel, paraprofessionals, early childhood educators, and parents/guardians and family members
-
2. Support for programs that reach parents/guardians and family members at home, in the community, and at school
-
3. -Dissemination of information on best practices focused on parent/guardian and family engagement, especially best practices for increasing the engagement of economically disadvantaged parents/guardians and family members
-
4. Collaboration, or the provision of subgrants to schools to enable collaboration, with community-based or other organizations or employers with a record of success in improving and increasing parent/guardian and family engagement
-
5. Any other activities and strategies that the district determines are appropriate and consistent with this policy

CSBA NOTE: The following paragraph is for use by districts that receive funds under federal Title IV, Part E (20 USC 7241-7246), and should be deleted by districts that do not receive such funds.

~~If the district also receives funds under federal Title IV, Part E, to~~ coordinate and enhance family engagement programs, the Superintendent or designee shall inform parents/guardians and organizations of the existence of Title IV. -(20 USC 6318)

CSBA NOTE: Pursuant to 20 USC 6318, the district's parent/guardian and family engagement policy is required to be incorporated into the district's Title I LEA plan. In California, all the requirements of the LEA plan are addressed in an addendum to the local control and accountability plan (LCAP). For more information related to LCAP requirements, see BP 0460 - Local Control and Accountability Plan.

The district's Board policy and administrative regulation containing parent/guardian and family engagement strategies shall be incorporated into the district's LCAP in accordance with 20 USC 6312. -(20 USC 6318)

The Superintendent or designee shall ensure that each school receiving Title I funds develops a school-level parent/guardian and family engagement policy in accordance with 20 USC 6318.

District and school-level parent/guardian and family engagement policies and administrative regulations shall be distributed to parents/guardians of students participating in Title I programs and shall be available to the local community. Parents/guardians shall be notified of the policy in an understandable

and uniform format and, to the extent practicable, provided in a language the parents/guardians can understand. -(20 USC 6318)

As required by law, the Superintendent or designee shall annually attend a regular meeting of the PAC or ELPAC, if applicable, to receive input and feedback on topics that support student achievement and programs that reach parents/guardians and family members at home, in the community, and at school. (20 USC 6318)

Non-Title I Schools

CSBA NOTE: The following section is for use by districts that do not receive any Title I funds or that have one or more individual schools that do not receive Title I funds. Education Code 11504 mandates the Board to adopt a policy on parent/guardian involvement, applicable to each school that does not receive Title I funds, that is consistent with the purposes and goals in Education Code 11502. See the accompanying administrative regulation for information about these goals and sample strategies for addressing each goal.

The Superintendent or designee shall develop and implement strategies applicable to each school that does not receive federal Title I funds to encourage the involvement and support of parents/guardians in the education of their children, including, but not limited to, strategies describing how the district and schools will address the purposes and goals described in Education Code 11502. -(Education Code 11504)

SIERRA COUNTY OFFICE OF EDUCATION
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT
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Board Policy Manual

Sierra-Plumas Joint Unified School District & Sierra County Office of Education

Instruction**Policy 6143: Courses Of Study**

The Governing Board recognizes that a well-aligned sequence of courses fosters academic growth and provides for the best possible use of instructional time. The district's course of study shall provide students with opportunities to attain the skills, knowledge, and abilities they need to be successful academically, professionally, and personally.-

CSBA NOTE: The following optional paragraph should be revised to reflect the grade levels offered by the district. For example, unified school districts need to be concerned about articulation of courses within the district and with postsecondary institutions, whereas elementary districts and high school districts will need to address articulation with each other.

The Superintendent or designee shall establish processes for ensuring the articulation of courses across grade levels within the district. As necessary, the Superintendent or designee shall work with representatives of appropriate area districts and postsecondary institutions to ensure articulation of courses with other institutions to which district students may matriculate. The sequence of courses shall be designed to ensure that each course provides adequate preparation for the next course in the sequence, only utilizes prerequisites that are essential to success in a given program or course, avoids significant duplication of content, and allows for reinforcement and progression in the subject matter.

CSBA NOTE: In accordance with various provisions of state and federal law and regulation, and related court cases, discrimination in education programs and activities is unlawful when it is based on certain actual or perceived characteristics of an individual. This includes, but is not limited to, discrimination based on race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; disability; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status. For more information regarding the requirement for district programs and activities to be free from discrimination, see BP 0410 - Nondiscrimination in District Programs and Activities, regarding the protection of district students against discrimination, see BP/AR 5145.3 - Nondiscrimination/Harassment, and regarding the protection of students against sexual harassment, see BP/AR 5145.7 - Sexual Harassment.

Education Code 200 and 210.2, as amended by SB 1137 (Ch. 779, Statutes of 2024), provide that prohibited discrimination includes discrimination not just because of one protected class under state law, but also because of the combination of two or more protected bases.

The district shall not provide any course separately or require or refuse participation by any student on the basis of the student's actual ~~or perceived sex, sexual orientation, gender, gender expression, gender identity, race or ethnicity; ancestry; color; ethnic group identification; nationality; national origin; immigration status; race, ancestry, national origin; sex; sexual orientation; sex stereotypes; gender; gender identity; gender expression; religion; color, mental or physical; disability; age; medical condition; genetic information; pregnancy, false pregnancy, childbirth, termination of pregnancy, or related conditions or recovery; and parental, marital, and family status, or any other characteristic listed in Education Code 200 and 220, Government Code 11135, or Penal Code 422.55, or the student's; a perception of one or more of such characteristics; a combination of two or more of such characteristics or association with a person or group with one or more of such these actual or perceived characteristics, or a combination of two or more of them.~~ (Education Code 200, 210.1, 210.2, 212, 212.1, 220, 221.51, 230, 260; Government Code 11135, 12926; Penal Code 422.55; 5 CCR 4940); 20 USC 1681-1688, 42 USC 2000d-2000d-7)

Elementary Grades

CSBA NOTE: The following section is for use by districts offering elementary grades and may be revised to reflect district practice. Education Code 51225.4 mandates elementary school districts to certify to the Superintendent of Public Instruction that they have adopted a policy to implement a course of instruction that sufficiently prepares students for the secondary courses required for graduation pursuant to Education Code 51225.3.

The Board shall adopt a course of study for elementary grades that includes all required instructional content and sufficiently prepares students for the secondary course of study- specified in Education Code 51225.3.

Secondary Grades

CSBA NOTE: Education Code 51228 requires districts to offer students in grades 7-12 a course of study that fulfills the requirements and prerequisites for admission to California public colleges. Education Code 51228 also requires districts to offer such students the opportunity to attain entry-level employment skills. Pursuant to Education Code 51228, districts that adopt a course of study that meets or exceeds the state model curriculum standards in career technical education will be deemed to have satisfied the requirement.

Education Code 66204 prohibits a public school from establishing any policy or practice that directs any student away from choosing programs that prepare a student academically for college, especially for cultural or linguistic reasons.

The following paragraph is for use by districts maintaining any of grades 7-12 and should be revised to reflect the grade levels offered by the district.

The district shall offer all otherwise qualified students in grades 7-12 a course of study that includes all required instructional content and prepares them, upon graduation from high school, to meet the requirements and prerequisites for admission to California public colleges and universities and to attain entry-level employment skills in business or industry. The district's course of study may provide for a rigorous academic curriculum that integrates academic and career skills, includes applied learning across all disciplines, and prepares all students for high school graduation and career entry. (Education Code 51228)

CSBA NOTE: The remainder of this policy is for use by districts maintaining any of grades 9-12.

~~In addition~~Additionally, the course of study for students in grades 9-12 shall include instruction in skills and knowledge for adult life, career technical training, and a timely opportunity for all otherwise qualified students to enroll, within four years, in each course necessary to fulfill the requirements and prerequisites for admission to California public colleges and universities prior to graduation. (Education Code 51224, 51228)

CSBA NOTE: Among the criteria for admission to the University of California (UC) or California State University system is a requirement that high school students satisfactorily complete 15 yearlong/30 semesters of specified courses ("A-G" courses). These include a growing number of career technical education courses that connect knowledge of academic content with practical or work-related applications.

In order to qualify as an "A-G" course, the course must first be submitted to and approved by UC.

Education Code 51229 requires that districts annually provide the list of certified courses to the parents/guardians of students in grades 9-12; see the accompanying administrative regulation and E(1) 5145.6 - Parental Notifications.

The Superintendent or designee shall develop a process by which courses that meet California college admission criteria (referred to as "A-G" course requirements) are submitted to the University of California for review and certification. The Superintendent or designee shall maintain an accurate list of all current high school courses that have been so certified, ~~shall~~ ensure that the list is provided annually to all students in grades 9-12 and their parents/guardians, and ~~shall~~ make updated lists readily available. (Education Code 51229, 66204)

Parental Notification and Opt-Out

CSBA NOTE: Districts are required to teach certain instructional content. For example, Education Code 51204.5 requires instruction in social sciences to include a study of the role and contributions of specified groups of people to the economic, political, and social development of California and the United States of America, which includes people of all genders, Native Americans, African Americans, Latino Americans, Asian Americans, Pacific Islanders, European Americans, lesbian, gay, bisexual, transgender, queer, and questioning (LGBTQ) Americans, and members of other ethnic, cultural, religious, and socioeconomic status groups. Additionally, pursuant to Education Code 243 and 51501, the Governing Board may not prohibit the continued use of an appropriately adopted textbook, instructional material, or curriculum on the basis that it contains inclusive or diverse perspectives.

State law requires districts to provide parents/guardians notice and the opportunity to opt their students out of certain instruction, in some instances only based on religious beliefs and in other instances for any basis. For more information, see BP/AR 6142.1-- Sexual Health And HIV/AIDS Prevention Instruction.

Additionally, in June 2025, the U.S. Supreme Court, in Mahmoud v. Taylor, held that the First Amendment prohibited a district from including LGBTQ storybooks as part of elementary school instruction without providing parents with notice and the ability to opt their students out of that instructional content on the grounds that the storybooks substantially interfered with the religious development of their children. The court's reasoning may be interpreted to apply to other instructional content that parents/guardians could view as substantially interfering with the religious development of their children. In addition, the court's holding emphasized that the question of whether certain instructional content substantially interferes with the religious development of a student will always be fact-intensive. For more information, see BP/AR 6141.2 - Recognition of Religious Beliefs and Customs.

In light of Mahmoud and the existence of some statutorily required opt-outs and the requirement to teach certain content, it is recommended that districts consult CSBA's District and County Office of Education Legal Services or district legal counsel when determining the instructional content for which parents/guardians may opt their students out, creating opt-out procedures, and evaluating opt-out requests.

When required by law, Board policy, or administrative regulation, the district shall notify parents/guardians that they may request to opt their student out of certain instruction. Students for whom the district has approved the opt-out shall be offered an alternative activity of similar educational value.

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