POSTED: Friday, December 12, 2025

#### **REGULAR MEETING OF THE BOARD OF TRUSTEES**

EAST NICOLAUS JOINT UNION HIGH SCHOOL DISTRICT 2454 Nicolaus Avenue, Nicolaus, CA 95659

Monday, December 15, 2025 6:00-6:45 p.m. (approx.) Closed Session 6:45 p.m. Public Session Closed Session to follow

PROCEDURES TO BE USED IN THE CONDUCT OF REGULAR BOARD OF TRUSTEES MEETINGS:

- 1. There is a "Community Input" section of each Board agenda allowing any member of the community to make suggestions, comments or express concerns regarding items not on agenda. Please fill out the blue form located on the counter at the back of the library and submit it to the Board Secretary (Superintendent). All remarks must be kept to a maximum of five (5) minutes. Please note: complaints about district operations or personnel may be submitted in accordance with district complaint policies and procedures. Please contact the Superintendent for information about the complaint process. Please note: Community Input is welcome, but does not necessarily constitute the opinion or endorsement of the Board of Trustees.
- 2. Any individual who would like the opportunity to speak before the Board of Trustees on a specific agenda item, commencing with the Consent Calendar, or who would like to request any item be placed on the next regular meeting, is invited to fill out the blue form located on the table at the back of the Board room and submit it to the Board Secretary (Superintendent). All remarks must be kept to a maximum of five (5) minutes per person and twenty (20) minutes on a given topic. Government Code 54954.2

1.	CALL TO ORDER	Time		
2.		CALL FOR	Present	Absent
	Tom Engler (President) Jill Bramhill (Clerk) David Fales Jeff Moore Erin VanDyke			
3.	PLEDGE OF ALLEGIANCE			
4.	Prior to breaking into closed ses allow for public comment on closed surfaces will adjourn to closed surfaces.  • CONFERENCE WITH Two cases	ssion is the time to identify closed sessi sed session topics. Immediately followi session. I LEGAL COUNSEL-Anticipated Litigation - G	ng public co	omments, the Board of t code 54956.9(d)(2) –
	RECONVENE – CLOSED SI	ESSION REPORT OUT Time	:	
5.	APPROVAL OF AGENDA –	DECEMBER 15, 2025		
	Motion Second _	Vote Abste	ntions	

### 6. ANNUAL BOARD RE-ORGANIZATION a) Oath of Office - No newly elected Board Members b) Election of Officers: • Board President – Open Nomination Second \_\_\_\_\_ Vote \_\_\_\_ Board Clerk – Open Nomination Second \_\_\_\_\_ Vote \_\_\_\_ Motion \_\_\_\_\_ c) Review and Approve the ENHS Board of Trustees 2026 Meeting Dates Second \_\_\_\_\_ Vote \_\_\_\_ d) Review and Approve School Board Authorization of Mr. Neil Stinson and Mrs. Rebecca Gillespie and (Board member) to sign warrant orders, cash transfers, contracts and payroll authorizations. Motion Second \_\_\_\_\_ Vote \_\_\_\_ 7. PUBLIC COMMENT This is the time for members of the public to address the Board of Trustees on any matters of general interest within the Board's jurisdiction that are not on the agenda. In accordance with provisions of the Ralph M. Brown Act, the Board may refer to the Administration any matters that are brought before them at this time, and the matter may be placed on a future agenda. Please note that the Board Members may ask limited questions for clarification on a subject not on the agenda, but may not discuss the subject or take any action. All remarks must be kept to a maximum of five minutes per person and 20 minutes on a given topic. Government Code 54954.2 8. PRESENTATION 8.1 2025-2026 First Interim Budget Report 8.2 Server update/proposal for new equipment 9. REPORTS / UPDATES 9.1 Student Representative -9.2 Athletic Director -9.3 Director of Guidance -9.4 Board of Trustees 9.5 Superintendent/Principal -**10. CONSENT AGENDA** The following items on the Consent Agenda may be acted upon through one motion. Board Members may request that individual items be withdrawn from the Consent Agenda for separate action. 10.1 Approval of Warrants & Expenditures/November, 2025 - \$112,154.83 10.2 Approval of Regular Board Meeting Minutes - November 17, 2025 Motion \_\_\_\_\_ Second \_\_\_\_ Vote \_\_\_\_ Abstentions \_\_\_\_ 11. ACTION ITEMS 11.1 Review and Approve the 2025-2026 1st Interim Budget Report Motion \_\_\_\_\_ Second \_\_\_\_ Vote \_\_\_\_ Abstentions \_\_\_\_ 11.2 Review and Approve a Freshman Baseball Team (2025-26 SY) Motion \_\_\_\_\_ Second \_\_\_\_ Vote \_\_\_\_ Abstentions \_\_\_\_\_ 11.3 Review and Approve J-13A Form (November power outage) Motion \_\_\_\_\_ Second \_\_\_\_ Vote \_\_\_\_ Abstentions \_\_\_\_ 11.4 Review and Approve the Williams Site Visit / FIT Report

Motion \_\_\_\_\_ Second \_\_\_\_ Vote \_\_\_\_ Abstentions \_\_\_\_

	11.5 Revie	ew and App	prove the 2024	4-2025 Annual Aud	lit Extension (January, 2	026)
	Motion		Second	Vote	Abstentions _	
	11.6 Revie	ew and App	prove the form	n SF-405 (CA Secr	etary of State Registry /	Annual Update)
	Motion		Second	Vote	Abstentions _	
	11.7 Revie	ew and App	orove Caliber	Proposal for new S	erver/Equipment (\$	)
	Motion		Second	Vote	Abstentions _	
12.	FUTURE E	BOARD A	GENDA ITE	MS		
	12.1 Sutte 12.2 Scho 12.3 Trans 12.4 Annu 12.5 Willia 12.6 Mid-Y 12.7 ENTA 12.8 2026  PUBLIC C This is the t interest with Ralph M. Br at this time, ask limited take any ac	r Pointe ol Safety P sportation F al Audit (20 ms Quarte ear LCAP A / ENJUHS -2027 Instr COMMENT time for me nin the Boa rown Act, ti , and the m questions f stion. All re	lan Plan D24-2025) rly Complaint SD CBA uctional Cale mbers of the rd's jurisdictio he Board may atter may be for clarification	(4 <sup>th</sup> Qtr-2025)  Indar  public to address to that are not on the definition of the definition of the definition of a subject not come kept to a maximum of the definition of	istration any matters tha agenda. Please note th on the agenda, but may i	any matters of general ce with provisions of the at are brought before them at the Board Members may not discuss the subject or erson and 20 minutes on a
14.	Prior to breallow for pu	aking into o	— closed sessio	session topics. Im	ntify closed session topic mediately following publi	es of discussion and to ic comments, the Board of
	•	CONFERE Two cases CONFERE Sutter Cou	NCE WITH LE NCE WITH LE nty Case No. C	GAL COUNSEL-Anti GAL COUNSEL-Exis	ting Litigation – Governme	ment code 54956.9(d)(2) – nt Code Section 54956.9(d)(1 Government code 54957
	RECONVE	ENE – CL	OSED SESS	SION REPORT O	<u>UT</u> Time:	_
	Action take	n:	· · · · · · · · · · · · · · · · · · ·			
15		IMENT	Ti	no:		
13.	. <u>ADJOURN</u>			ne:	Abstentions	
	141001011		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	v ote	ADSIGITIONS	<del></del>

## CERTIFICATE OF ELECTION OF BOARD PRESIDENT, DISTRICT CLERK & BOARD REPRESENTATIVE

at the Annual Organizational Meeting of the Governing Board of the
Joint Union High School District, held <b>before</b>
ollowing officers and representatives were elected:
·
E: Jill Bramhill
2661 Palm Street, Nicolaus, CA 95659
E:Thomas Engler
2329 Scheiber Road, Nicolaus, CA 95659
2329 Scheiber Road, Nicolaus, CA 93039
E:David Fales
5000 Vernon Road, Nicolaus, CA 95659
Jeffery Moore
3645 Garwood Road, Nicolaus, CA 95659
E:Erin VanDyke
3699 Striplin Road, Pleasant Grove, CA 95668

REGULAR MEETING DATES AND TIMES: Typically the 2<sup>nd</sup> Monday of each month at 6:00 p.m. June x2 April Мау March January February 8 / 11 9 13 11 9 12 December October November September August July 16 14 14 12 10

Submitted by:	Neil Stinson	TITLE:	Superintendent
instructions:	Please complete and forward the Schools immediately following yobe held before December 20, 20	our Annual Or	the County Superintendent of ganizational Meeting which must
Return to:	Kaviga Millianes, lagabean		
	Karisa Williams-Jacobsen Sutter County Superintendent	of Schools	
	970 Klamath Lane	OI SCHOOLS	
	Yuba City, CA 95993		
	rubu City, Cr. 33333		

Month	Days				
January	Monday, January 12, 2026				
February	Monday, February 9, 2026				
March	Monday, March 9, 2026				
April	Monday, April 13, 2026				
May	Monday, May 11, 2026				
June	Monday, June 8, 2026 (LCAP/Budget Public Hearing) Thursday, June 11, 2026 (LCAP/Budget Approval)				
June					
July	NO MEETING IN JULY				
August	Monday, August 10, 2026				
September	Monday, September 14, 2026				
October	Monday, October 12, 2026				
November	Monday, November 16, 2026				
December	Monday, December 14, 2026				

Meetings are typically held on the 2nd Monday of each month at 6 p.m. in the Spartan Success Center; subject to change.

Board Approved: \_\_\_\_\_

### SCHOOL BOARD AUTHORIZATION

The	East Nicola		n High School	Board of
		School District		
Trustees at a m	eeting held _	Monday, D	ecember 15, 2025	
		Date		
Hereby authoriz payroll authoriz			ant orders, cash transfers, co ny:	ontracts, and
P	rinted Name		<u>Signature</u>	
Neil Stinson				
Rebecca Gill	espie			***************************************
All matters und		ment must be p	resented to the school boar	rd of trustees for
	Scho	ool Board of	Trustees Approval	
Р	rinted Name		Signature	
Jill Bramhill				
Thomas Eng	ler			
David Fales				
Jeff Moore				
Erin VanDyk	e			

<u>Please submit the original form signed by a quorum</u> to Sutter County Superintendent of Schools; a copy will be forwarded to the Sutter County Auditor. E.C. 35035, 42631, 42632, 42633



# East Nicolaus Union High School District

2025-26 1st Interim Report

Neil Stinson Superintendent

### **Table of Contents**

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# Introduction 2025-26 1st Interim Report

A school district's budget is a document that is regularly updated to reflect the many changes that take place over the course of a school year. The district presents budget updates to the Board of Trustees on a regular basis that reflect those changes. By law, the district must publish at least 3 versions of the 2025-2026 budget that reflect the view of the financial condition of the district at the time each is published:

### THE JULY 1 ADOPTED BUDGET

This is the budget adopted by the Board of Education to satisfy the statutory requirement that a budget be in place prior to the start of the fiscal year on July 1.

### THE FIRST INTERIM REPORT

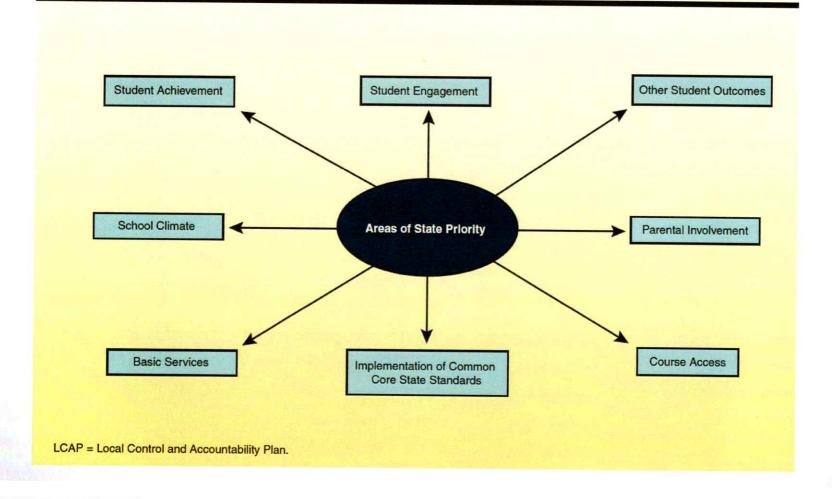
This document presents a view of the budget based on the fiscal condition of the district on October 31.

### THE SECOND INTERIM REPORT

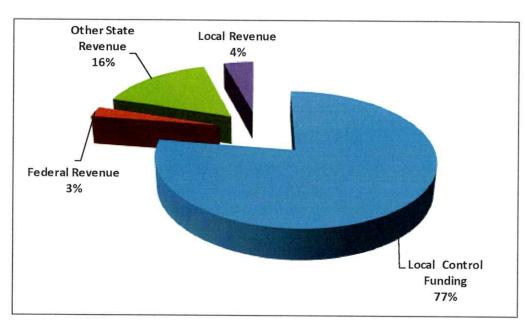
This document presents a view of the budget based on the fiscal condition of the district on January 31.

# State Priorities 2025-26 1st Interim Report

Eight Areas of State Priority Must Be Addressed in LCAPs



### General Fund Revenues 2025-26 1st Interim Report



Local Control Funding	\$ 4,143,722
Federal Revenue	\$ 138,767
Other State Revenue	\$ 847,463
Local Revenue	\$ 229,620
TOTAL REVENUE	\$ 5,359,572

The largest part of the revenue (77%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. The priorities are on the previous slide.

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

Other state revenues consist of Child Nutrition, Lottery, State Grants; Mandated Cost, CTEIG, K12-Workforce, AG Grant, Arts & Music in the Classroom (Prop 28), STRS on Behalf, Student Support & Professional Development BG, and other miscellaneous awards.

Local resources include interest, donations, local grants, insurance and other reimbursements, sports revenue, student fees and parent fees for cafeteria.

### General Fund Revenue Sources 2025-26 1<sup>st</sup> Interim Report

### **LOCAL CONTROL FUNDING \$4,143,722**

Funding for 25-26 is based on current year average ADA of 290.19, which includes county ADA of 2.84 and a COLA of 2.30%. The net decrease of \$2,365 from Budget Adoption is the result of the decrease in projected enrollment and unduplicated pupil count, and the small increase in projected P-2 ADA.

### FEDERAL REVENUE \$138,767

Federal Revenue increased by \$10,170 primarily because of the carryover in REAP funds from 24-25. The district adjusted Title I and Title II revenue to match projected expenditures.

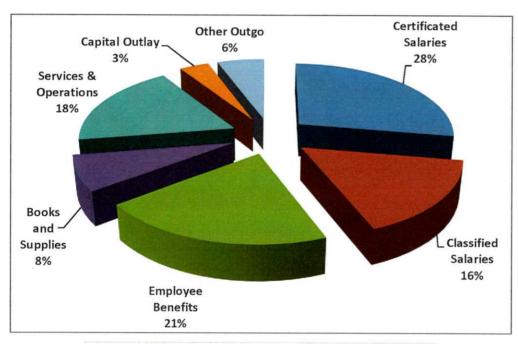
### **OTHER STATE REVENUE \$847,463**

Other State Revenue increased by \$95,302 as the net result of increasing CTEIG grant, A-G grant, Special Ed Mental Health, Arts & Music (Prop28), and the new Student Support & Professional Development Block Grant and decreasing the CDFA grant to match projected expenditures.

### **OTHER LOCAL REVENUE \$229,620**

Other Local Revenue decreased by \$30,000 as a direct result of removing donation for marquee sign, as well as other miscellaneous one-time revenue for catering and ROP.

# General Fund Expenditures 2025-26 1st Interim Report



Approximately 65% of the district's total expenditures are spent on salaries and benefits.

Certificated Salaries	\$ 1,627,387
Classified Salaries	\$ 970,156
Employee Benefits	\$ 1,221,608
Books and Supplies	\$ 456,685
Services & Operations	\$ 1,086,696
Capital Outlay	\$ 208,564
Other Outgo	\$ 335,935
TOTAL EXPENDITURES	\$ 5,907,031

## General Fund Expenditures 2025-26 1st Interim Report

### **CERTIFICATED SALARIES \$1,627,387**

Salary projections are based on 15.55 certificated full-time equivalent (FTE) positions and 2.0 management FTE positions. The \$329,764 decrease in certificated salaries from Budget Adoption to First Interim is primarily the result of removing salary for one admin position, combined with the hiring of three new teachers at a net cost savings to the district. In addition, the district currently has an unfilled vacancy for a match teacher.

### **CLASSIFIED SALARIES \$970,156**

Salary projections are based on 11.37 full-time equivalent (FTE) positions and identified staffing needs, such as overtime, extra duty, and stipends. The increase of \$39,783 in classified salaries between Budget Adoption and First Interim is primarily because of the increase to the salary schedule approved in September 2025.

### **EMPLOYEE BENEFITS \$1,221,608**

Benefits are based on changes to salaries listed above. Also included are the projected PERS rate of 26.81% and STRS of 19.10%.

### **BOOKS AND SUPPLIES \$456,685**

The increase of \$2,885 in Books and Supplies is a combination of budget revisions between different sources of funds to match projected expenditures. Some of the revisions include CTEIG, Sports, Catering, REAP, Dual Enrollment, and School Food Best Practices.

### SERVICES, OTHER OPERATING EXPENDITURES \$1,086,696

The increase of \$75,117 in Services & Other Operating Expenditures is the result of increasing maintenance & operation expenditures, legal fees, REAP, Golden State Pathway, and other miscellaneous grants to match projected expenditures.

### General Fund Expenditures 2025-26 1<sup>st</sup> Interim Report (continued)

### CAPITAL OUTLAY \$208,564

Capital Outlay reflects an increase of \$183,564 due to the addition of new capital projects, including the weight room floor repairs, JV baseball field backstop replacement, garden box irrigation, lawn mower, and the purchase of a new scissor lift.

### **OTHER OUTGO \$335,935**

Other Outgo increased by \$74,127 as the result of an increase in the Special Education excess cost, as well as the Mental Health Services grant that will be transferred to the County Office.

### **INTERFUND TRANSFERS IN/OUT \$0**

No Change in Interfund Transfers from Budget Development to First Interim.

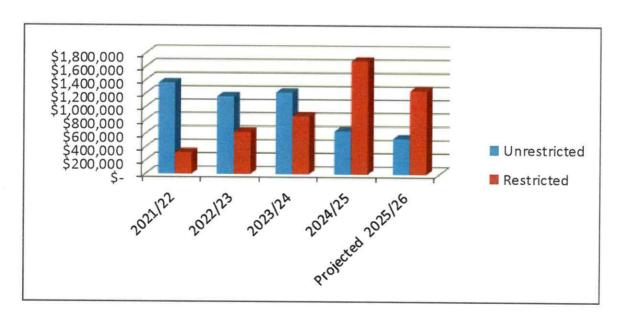
### **CONTRIBUTIONS TO RESTRICTED PROGRAMS \$702,935**

Planned contributions from unrestricted to restricted include \$333,303 to Special Education, \$223,040 to Routine Restricted Maintenance, and \$146,592 to ROP.

### General Fund Balance 2025-26 1st Interim Report

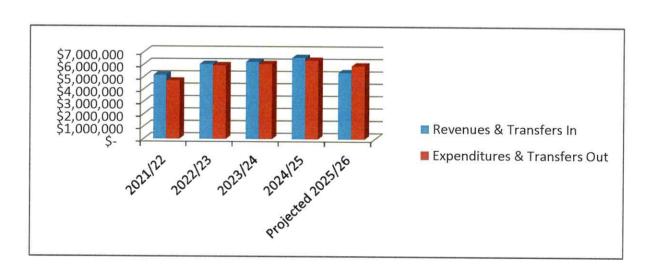
The estimated ending balance for the 2025-2026 year is \$1,777,623. Of this amount, \$295,352 has been designated for economic uncertainties as required by the State of California.

	Unrestricted	Restricted	Total
2021/22	\$ 1,357,504	\$ 317,971	\$ 1,675,475
2022/23	\$ 1,157,689	\$ 626,527	\$ 1,784,216
2023/24	\$ 1,215,062	\$ 861,903	\$ 2,076,965
2024/25	\$ 639,076	\$ 1,686,006	\$ 2,325,082
Projected 2025/26	\$ 532,419	\$ 1,245,204	\$ 1,777,623



# Revenues & Transfers In Versus Expenditures & Transfers Out 2025-26 1st Interim Report

	Revenues & Transfers In	enditures & ansfers Out
2021/22	\$ 5,151,162	\$ 4,689,014
2022/23	\$ 6,047,355	\$ 5,938,612
2023/24	\$ 6,235,052	\$ 6,063,110
2024/25	\$ 6,569,638	\$ 6,342,777
Projected 2025/26	\$ 5,359,572	\$ 5,907,031



### Other Funds 2025-26 1st Interim Report

- Student Activity Special Revenue Fund (FD 08) It is projected that this fund will end 2025-2026 with \$186,929.
- Special Reserve Fund (FD 17) It is projected that this fund will end 2025-2026 with \$384,464.
- Capital Facilities Fund (FD 25) It is projected that this fund will end 2025-2026 with \$36,925.
- County Schools Facilities Fund (FD 35) It is projected that this fund will end 2025-2026 with \$15,597.
- Bond Interest and Redemption Fund (FD 51) It is projected that this fund will end 2025-2026 with \$297,622.

### Assumptions used to Prepare the Multi Year Projections

Local Control funding for **2026-27 and 2027-28** have been calculated using East Nicolaus current projected ADA of 290.19, which includes 2.84 county operated ADA in both years. REAP federal revenue was reduced in 26/27 and 27/28 to match projected allocation. Title I was increased to cover cost of teacher salary. State CDFA grant was removed in 26/27 and CTEIG was reduced to match projected expenditures in 26/27 and 27/28. Local revenue was kept flat in 26/27 and 27/28.

#### Expenditure adjustments are as follows:

Certificated Salaries Increased to record estimated cost of step and column increases in 26/27 and 27/28.

Classified Salaries Increased to record estimated cost of step and column increases in 26/27 and 27/28.

Employee Benefits Adjusted to cover the above salary changes and the STRS and PERS rates. PERS is budgeted at

26.90% in 26/27 and 27.80% in 27/28. STRS is budgeted at 19.10% in 26/27 and 27/28.

Books and Supplies Removed one-time expenditures for REAP, Arts & Music, Dual Enrollment, and CDFA

grants in 26/27. Reduced Golden State Pathways grant expenditures according to the plan.

Increased 26/27 & 27/28 by projected CPI of 2.82% and 2.72%, respectively.

Services Reduce expenditures for REAP, Golden State Pathways Program grant as well as A-G grant.

Increased 26/27 & 27/28 by projected CPI of 2.82% and 2.72%, respectively.

Capital Outlay Removed one-time capital expenditures in 26/27. Included \$15,000 in the budget in 26/27 and 27/28 for

unexpected facility/building repairs.

Other Outgo Removed indirect from CDFA grant in 26/27.

Transfers In/Out No adjustments.

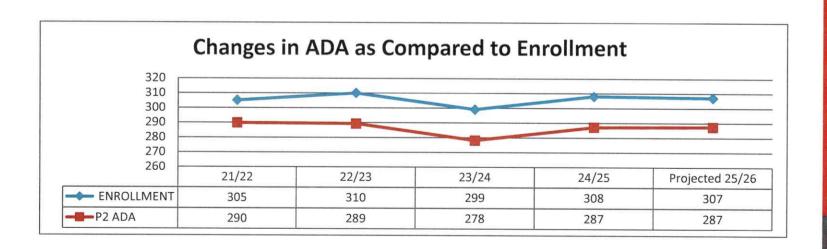
Other Sources/Uses No adjustments.

### 25-26 First Interim Mulitiyear Projection (MYP) East Nicolaus Union High School District

East Nicolaus	PROJECTED 2025/26			Projected	PRO	PROJECTED 2026/27			PROJECTED 2027/28			
Funded ADA includes County Operated	290.19 CURRENT YEAR ADA			Increase/	290.19 CURRENT YEAR ADA			Increase/		CURRENT YEA		
		2.30 % COLA				3.02% COLA				3.42% COLA		
	Unrestricted	Restricted	Total	(Decrease)	Unrestricted	Restricted	Total	(Decrease)	Unrestricted		Total	
√ENUES												
Local Control Funding	4,143,722	0	4,143,722	2.56%	4,249,605	0	4,249,605	3.21%	4,386,205	0	4,386,205	
Federal Revenue	0	138,767	138,767	-19.11%	0	112,243	112,243	0.51%	0	112,811	112,811	
Other State Resources	70,130	777,333	847,463	-31.41%	70,130	511,144	581,274	0.00%	70,130	511,144	581,274	
Other Local Revenue	209,220	20,400	229,620	0.00%	209,220	20,400	229,620	0.00%	209,220	20,400	229,620	
TAL REVENUES	4,423,072	936,500	5,359,572		4,528,955	643,787	5,172,742		4,665,555	644,355	5,309,910	
PENDITURES									, ,	,	0,000,010	
Certificated	1,274,361	353,026	1,627,387	1.70%	1,302,894	352,125	1,655,019	2.11%	1,330,507	359,358	1,689,865	
Classified	556,637	413,519	970,156	-0.58%	562,088	402,398	964,486	0.61%	566,501	403,845	970,346	
Employee Benefits-Statutory	757,385	464,223	1,221,608	0.82%	766,131	465,461	1,231,592	1.42%	778,461	470,640	1,249,101	
Books & Supplies	152,537	304,148	456,685	-21.32%	156,839	202,501	359,340	-0.21%	161,105	197,465	358,570	
Services, Other Operating	884,094	202,602	1,086,696	-6.30%	888,335	129,928	1,018,263	1.62%	911,831	122,918	1,034,749	
Capital Outlay	180,564	28,000	208,564	-92.81%	15,000	0	15,000	0.00%	15,000	0	15,000	
Other Outgo	21,216	314,719	335,935	0.00%	22,373	313,562	335,935	0.00%	22,373	313,562	335,935	
Direct Support/Indirect	0	0	0		0	0	0	0.0070	0	0	000,000	
TAL EXPENDITURES	3,826,794	2,080,237	5,907,031		3,713,659	1,865,976	5,579,634		3,785,777	1,867,788	5,653,565	
CESS (DEFICIENCY) OF							, , , , , ,		-,,	1,001,100	0,000,000	
VENUES OVER EXPENSES	596,278	(1,143,737)	(547,459)		815,296	(1,222,189)	(406,892)		879,778	(1,223,433)	(343,655	
HER FINANCING SOURCES												
Interfund Transfers												
a) Transfers In												
b) Transfers Out to Fund 17	0	0	0		0	0			0	0	0	
Other Sources/Uses a) Sources		0	0									
b) Uses/Long Term Debt												
c) 07-08 C/O flexability												
Contrib to Restricted	(702,935)	702,935	0		(740,745)	740,745	(0)		(748,270)	748,270	(0)	
TAL OTHER SOURCES	(702,935)	702,935	0		(740,745)	740,745	(0)		(748,270)	748,270	(0)	
Γ INCREASE (DECREASE)										-		
N FUND BALANCE	(106,657)	(440,802)	(547,459)		74,551	(481,444)	(406,893)		131,508	(475,164)	(343,656)	
ND BALANCE			A STATE OF THE STA		.,,	(,)	()000)		101,000	(470,104)	(040,000)	
GINNING BALANCE	639,076	1,686,006	2,325,082		532,419	1,245,204	1,777,623		606,969	763,761	1,370,730	
TIMATED ENDING BALANCE	532,419	1,245,204	1,777,623		606,969	763,761	1,370,730		738,478	288,597	1,027,075	
te Requirement 5%	,	-,,	.,,020		550,000	. 55,101	1,070,700		130,410	200,001	1,027,075	
nd 17 Special Reserves:	\$ 384,464	NOW ILLEADS			\$ 390,964	13.24 15.34	First Hot	NAME OF STREET	\$ 397,464			

### Enrollment-ADA Trend 2025-26 1st Interim Report

			% of
YEAR	ENROLLMENT	P2 ADA	<b>ENROLLMENT</b>
21/22	305	290	95.0%
22/23	310	289	93.3%
23/24	299	278	93.0%
24/25	308	287	93.2%
Projected 25/26	307	287	93.6%



### **East Nicolaus High School**

2025-2026

### **Active Students by Grade**

12/12/2025

### Regular Program

Grade	Female	Male	Other Gender	Total
9	37	47	1	85
10	25	46	0	71
11	31	40	0	71
12	38	40	0	78
Grand Total:	131	173	1	305

### **Breakdown of Inter-District and District of Choice students:**

	•
District of Choice (162)53.19	%
Inter-District (44)	%

Page 1 of 4

### **Board Report**

Check	Check	· 特别的 · · · · · · · · · · · · · · · · · · ·			Expensed	Check
Number	Date	Pay to the Order of	Fund-Object	Comment	Amount	Amoun
00643579		A-Z BUS SALES INC	01-5600	BUS REPAIRS		115.00
00643580	11/04/2025		01-5900	BAN# 9391027105		59.71
00643581	11/04/2025		01-5900	BAN# 9391027106		288.62
00643582	11/04/2025	COCHRAN, KIMBERLY	01-5220	MLG REIMB/TRAIN, SNACK BAR		592.76
00643583	11/04/2025	SOLD MANAGEMENT OF THE PROPERTY OF THE PROPERT	01-5800	HALO DEVICE/SVC		2,283.00
00643584	11/04/2025	DIGITAL TECHNOLOGY SOLUTIONS	01-5800	C-DRIVE, MEMORY, INTERNET/LABOR	500.00	
				LABOR/ACC PT DOWN, DISK HEALTH ALERT	312.50	
				LABOR/ACC PT DOWN, SRVR BKUP	312.50	
				LABOR/FIREWALL MAINT, SRVR BKUP, ACC PT SETUP	218.75	
				LABOR/VPN TUNNEL, ACC PT SETUP	312.50	
				MO MONITOR RMM, VEEAM	75.00	
				NTWK ISSUE, BUCKUS ACC PTS, NEW ACC PT	281.25	
				VEEAM PROD, MO MON, NEW ACC PT	375.00	
				VMWARE BACKUP/LABOR	375.00	2,762.50
00643585	11/04/2025	GAYNOR TELESYSTEMS INC.	01-5800	BARKER PHONE/EXT 130		202.50
00643586	11/04/2025	GOLDEN BEAR ALARM SERVICES	01-5800	MO ALARM MONITORING		42.00
00643587	11/04/2025	HUST BROTHERS INC	01-4300	TANK RENTAL CHG		4.87
00643588	11/04/2025	LAKEVIEW ENERGY SERVICES	01-4303	FUEL/UNLD 87, DYED DSL		1,694.29
00643589	11/04/2025	SCHOOLS EXCESS LIABILITY FUND	01-5400	1ST INSTALLMENT		9,146.68
00643590	11/04/2025	STINEMAN'S FARM SUPPLY	01-4300	BLUE/GOLD PAINT-FFA SIGN	23.34	
				CONCRETE/SHADE STRUCTURE	113.50	
				GROUNDS SUPPLIES	32.66	169.50
00643591	11/04/2025	SYSCO-SACRAMENTO INC.	01-4300	NUTRITION/FOOD	1,734.28	
			01-4700	A LA CARTE SUPPLY	287.61	2,021.89
00643592	11/04/2025	UNIVERSAL ATHLETICS LLC	01-4300	SB NEW RUBBER		623.56
00643593	11/04/2025	VERIZON WIRELESS	01-4300	CELL PHONES/IPADS	58.50	
			01-5800	(4) BUS CLASS IPADS	160.00	
			01-5900	CELL PHONES/IPADS	380.26	598.76
00643997	11/12/2025	CALIBER NETWORKS CORP	01-5800	MO MAINT CONTRACT		1,500.00
00643998		CESAR CARILLO RUVALCABA	01-5800	OCTOBER GROUNDSKEEPER		4,963.28
00643999		DIGITAL TECHNOLOGY SOLUTIONS	01-5800	MO MANAGED SVCS		437.00
00644000	11/12/2025	ENHS REVOLVING CHECKING ACT	01-5800	CA DEPT TAX/FEE-3RD QTR DSL TAX	7.00	
				CVHS GIRLS BB TURNEY FEES (2)	625.00	
				LINDHURST BOYS BB TOURNEY FEES (2)	700.00	1,332.00
00644001	11/12/2025	GAYNOR TELESYSTEMS INC.	01-5800	2 CLOCKS/WON'T RESET	553.50	

026 - EAST NICOLAUS JOINT UNION HIGH SCHOOL

preceding Checks be approved.

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### **Board Report**

	ted 11/01/202	5 through 11/30/2025		Board Meeting Date I	MONDAY, DECEM	BER 15, 20
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Chec Amoun
00644001	11/12/2025	GAYNOR TELESYSTEMS INC.	01-5800	SPEAKERS GARBLED	810.00	1,363.50
00644002	11/12/2025		01-4300	IRON/PLANTER BOXES		321.92
00644003	11/12/2025	INTERMEDIA.NET INC.	01-5900	OCT 2-NOV 1 CLOUD PBX PHONES		912.17
		LOPEZ, ROCIO	01-5200	MILEAGE REIMB/SPANISH		93.94
00644005	11/12/2025	MARK MCMURRY	01-5800	WATER OP SVC/OCT, SAFER QTR		335.00
20044000	44400000			REPORT		
00644006		MARYSVILLE JUSD	01-4300	LIVE SCAN FORMS/PRINT		35.72
00644007	11/12/2025		01-5800	WATER/DISPENSERS		261.74
00644008		QUILL CORPORATION	01-4300	CPRO SCREENPLUS WIPES	All residences	46.49
00644009		RECOLOGY YUBA-SUTTER	01-5500	NOV GARBAGE SERVICE		1,626.24
00644010		STINEMAN'S FARM SUPPLY	01-4300	GROUNDS, SILICONE, WEED SPRAY		175.34
00644011	11/12/2025	TRAFERA LLC	01-4400	SPED/SURFACE PRO		1,596.66
		TRI-COUNTY SCHOOLS INS. GROUP	01-9516	NOV WORKERS COMP		3,722.34
00644013		US BANK EQUIPMENT FINANCE	01-5601	COPIER LEASE PMT		2,003.23
00644393	11/18/2025	AMAZON CAPITAL SERVI CES INC	01-4300	AG GARDEN BED	147.14	
				BARKER VEST	54.52	
		The state of the s		BUSINESS CLASS SUPPLIES	310:32	
				CARDSTOCK	26.96	
				CLEAR GLOSS-BARKER	24.64	
****				FORKLIFT HITCH	46.11	
				GORILLA GLUE-BARKER	50.94	
				OFFICE SUPPLIES	146.75	
				REMOTE CONTROL-SPANISH	11.79	
				SHANK DRILL BITS-BARKER	107.81	
		en e		TRAILER HITCH TRI-BALL MOUNT	40.97	
				TRIMMER LINE	55.72	
				TRUCK HITCH	76.94	
				TWO WAY RADIOS	145.85	
	A Leasure and Control			WELDING BLOW TORCH	42.89	
				WOODSHOP GLUE STICKS	18.04	
			04.4400	WOODSHOP SUPPLIES	23.36	
	and section		01-4400	SPANISH SUPPLIES	61.29	
0644394	11/18/2025	BUCKMASTER OFFICE SOLUTIONS	01-5800		29.47	1,421.51
0644395		BUTTE GLEN COMMUNITY COLLEGE	01-4300	STAPLES, SHIPPING INK		20.00
0644396		CA INTERSCHOLASTIC FED SECTION	01-5200	ARC EXPOSURE		625.00
00644397		DIGITAL TECHNOLOGY SOLUTIONS	01-5300	STATE DUES	11.700 T.	332.64
0644398		FOSTER, MARIA B	01-5800 01-5200	VAPE SENSOR REPAIR  CASBO CONF HOTEL	C70.40	625.00
		en issued in accordance with the District's Policy and authoriza			670.13	S 0 115
	ks be approved.		non or me board or	Trustees. It is recommended that the	<b>[5]</b> FKI	for Californ

026 - EAST NICOLAUS JOINT UNION HIGH SCHOOL

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### **Board Report**

*****	man and Man Carry of the American American Company	5 through 11/30/2025		Board Meeting Date N	MONDAY, DECEM	BER 15, 202
Check Number	Check Date	Pay to the Order of	Fund-Object	- Comment	Expensed Amount	Check Amount
00644398	11/18/2025	FOSTER, MARIA B	01-5200	MEAL& PARKING REIMB	45.19	715.32
00644399	11/18/2025	NCBOA - C/O SETH PERRIN	01-5800	BOYS' BB OFFICIALS	3,490.00	
				GIRLS' BBALL OFFICIALS	3,340.00	6,830.00
00644400	11/18/2025	PACIFIC GAS & ELECTRIC	01-5500	ELECTRICITY		13,130,34
00644401	11/18/2025	QUILL CORPORATION	01-4300	PAPER		1,801.80
00644402	11/18/2025	RECOLOGY YUBA-SUTTER	01-5500	GARBAGE SERVICE		1,626.24
00644403	11/18/2025	SYSCO-SACRAMENTO INC.	01-4700	KITCHEN SUPPLIES		93.68
00644404	11/18/2025	VITAL RECORDS CONTROL	01-5800	MONTHLY SHREDDING		145.09
00644405	11/18/2025	WAXIE'S ENTERPRISES INC	01-4300	M&O SUPPLIES		246.75
00644553	11/20/2025	JAMES, BRIAN	01-9551	OCT SUPP PAYROLL		1,108.20
00644554	11/20/2025	BUCKMASTER OFFICE SOLUTIONS	01-4300	TONER (2) SHIPPING		20.00
00644555	11/20/2025	DENNIS GUYNES HEAVY EQUIP	01-5600	BUS 1 REPAIR/BUS 3 HEADLIGHTS		860.00
00644556	11/20/2025	ENTERPRISE FM TRUST	01-7438	(2) VANS, (1) TRUCK LEASES	86.92	
				CO SPED VAN LEASE	123,74	
			01-7439	(2) VANS, (1) TRUCK LEASES	1,075.59	
		in the state of the property of the state of		CO SPED VAN LEASE	901,43	2,187.68
00644557	11/20/2025	FOSTER, MARIA B	01-5220	MILEAGE REIMB		484.12
00644558	11/20/2025	GERLINGER STEEL & SUPPLY CO	01-4300	GARDEN BOXES		579.30
00644559	11/20/2025	GR PIZZA INC DBA DOMINO'S	01-4700	PIZZAS / AUG-OCT 2025	2,834.91	
				PIZZAS / PY-MAY 2025	681,98	3,516.89
00644560	11/20/2025	HUST BROTHERS INC	01-4300	WELDING CLASS/GASES		431.12
00644561	11/20/2025	JW PEPPER AND SON INC	01-4300	MUSIC SHEETS		247.30
00644562	11/20/2025	MASSEY, SHELBY A	01-4300	REPLACEMENT CK/REIMB PARTY		83.87
				SUPPLIES		
00644563		STINEMAN'S FARM SUPPLY	01-4300	ROPE/SUPER GLUE		35.04
00644564	11/20/2025	SUTTER COUNTY SUPERINTENDENT OF SCHOOLS	01-5800	25/26 FRONTLINE ABSENCE/SUB MGMG		1,954.36
00644565	11/20/2025	SYSCO-SACRAMENTO INC.	01-4300	CULINARY CLASS SUPPLY	244.16	
***************************************				FRUIT BOWLS/BAD	20.78-	
				NUTRITION/FOOD	2,754.15	
				PILGRIM FEAST SUPPLIES	1,805.75	
				UNCRUST/NOT ON TRUCK	64.80-	
			01-4700	A LA CARTE SUPPLIES	390.76	5,109.24
		TRAFERALLC	01-4400	CASE/SURFACE PRO		26.81
00644567	11/20/2025	UYENO, MARTY H	01-4300	200 LBS MANDARINS		300.00
00644908	•	COCHRAN, KIMBERLY	01-5200	MILEAGE/SAM'S CLUB		78.40
00644909	11/25/2025	COLLEGE BOARD	01-4300	PSAT - 10TH GRADERS (64)	1,071.36	
		The Court of Section 21.5 The Court of Section 21.5		SAT - 1/1TH/12TH (14)	722.40	1,793.76
00644910	11/25/2025	FORTUNA HIGH SCHOOL DISTRICT	01-5200	J MOOS / GROW AG ED CONF	210.00	
ne preceding (	Checks have be	en issued in accordance with the District's Policy and authoriza	tion of the Board of	Trustees. It is recommended that the	( <del>)</del> FRI	for Californ
	ks be approved.				- + (1)	Page 3 of

### ReqPay12c

### **Board Report**

Checks Dat	Checks Dated 11/01/2025 through 11/30/2025			Board Meeting Date MC	ONDAY, DECEM	BER 15, 2025
Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00644910	11/25/2025	FORTUNA HIGH SCHOOL DISTRICT	01-5200	T TOLLENAAR / GROW AG ED CONF	210.00	420.00
00644911	11/25/2025	FOSTER, MARIA B	01-4700	PLATES/PILGRIMS FEAST		61.35
00644912	11/25/2025	INDUSTRIAL POWER PRODUCTS	01-4300	WELD SUPPLY	122.88	
	14 16 16			WELDING SUPPLY	646.78	769.66
00644913	11/25/2025	LOZANO SMITH LLP	01-5805	#001-GEN LEGAL MATTERS	205.00	
				#015-SO SUTTER LIT	10,160.13	
				#016-ENTA CTA v. ENJUHSD	1,954.00	
				#202-NEGOTIATIONS	6,815,00	
			a and . and	#604-GEN LABOR, EMPLOY	123.00	
				#611-GEN BOARD GOV	123.00	
				#612-GEN PUB RECORDS ACT	699,00	20,079,13
00644914		MGM TRANSPORTATION INC.	n 01-5800	VB PLAYOFF/CHARTER		2,750.00
00644915	11/25/2025	NOR CAL OIL INC. PREMIER OIL CHANGE	01-5600	VAN #3 OIL CHANGE	23.97	
			01-5800	VAN #3 OIL CHANGE	47.95	71.92
00644916	11/25/2025	UNIVERSAL ATHLETICS LLC	01-4300	BASKETBALLS/BOYS	206.78	
	Apple Spr			SCOREBOOKS	34,32	241.10
				Total Number of Checks	69	112,154.83

### **Fund Summary**

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	69	112,154.83
	Total Number of Checks	69	112,154.83
	Less Unpaid Sales Tax Liability		.00
	Net (Check Amount)		112,154.83

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.

PERP for California
Page 4 of 4

for

#### REGULAR MEETING MINUTES OF THE BOARD OF TRUSTEES

FAST NICOLAUS JOINT UNION HIGH SCHOOL DISTRICT 2454 Nicolaus Avenue, Nicolaus, CA 95659

> Monday, November 17, 2025 6:00 p.m. Closed Session 6:45 p.m. Open Session Closed Session to follow

Meeting was held in the East Nicolaus High School Spartan Success Center

		•	55 0	
1.	<u>CALL TO ORDER</u> Time:	6:02 p.m.		
2.	PUBLIC SESSION—ROLL CALL	FOR	Present	Absent
	Tom Engler (President) Jill Bramhill (Clerk) David Fales Jeff Moore Erin VanDyke		X X X X	
3.	<u>CLOSED SESSION</u> Time:	6:02 p.m.		
	Prior to breaking into closed session is public comment on closed session top adjourn to closed session.	the time to identify closics. Immediately following	sed session topics of ng public comments,	discussion and to allow fo the Board of Trustees will
		ABOR NEGOTIATORS - Cesentatives: Neil Stinson, I ENTA		ion 54957.6
	RECONVENE - CLOSED SESSIO	N REPORT OUT	Time: 6:49 p.m.	
	Action taken: No report out			
	PRESENT: Neil Stinson, Rebecca Gille Travis Barker, Makinze Massey, Linds			auppe, Teena Earhart,
4.	PLEDGE OF ALLEGIANCE			
5.	APPROVAL OF AGENDA			
	Motion: Moore Second: Bram	nhill Vote: 4-0	Abstentions: Non	е
6.	PUBLIC COMMENTS	enteralization examination	6	the angel has is surrently

Travis Barker, speaking on behalf of the teachers, expressed frustrations with how the snack bar is currently being managed. They request that the board consider revisiting and making some changes. He apologized for not bringing a solution or an idea to the table. He stated veteran teachers like to do their own snack bar shopping, he stated we don't allow donations. They also feel it's a lot to put on Mrs. Cochran, "a middle-aged woman", is expected to carry/load lots of heavy boxes of supplies, drinks, etc. It doesn't work well with the business class because they have to charge the club for an entire box of product if it's opened. They'd also like more than one specialty item. It could possibly be a mix of the old way and the new way, but there needs to be a better plan. Barker asked why the new plan was implemented. Engler replied, that the previous board felt there was no consistency with the menu, often ran out of items before the end of the JV game, varying prices from week to week. Engler stated they were open to considering ideas and recommended for the teachers to come to the Board with a plan. Teena Earhart also commented that it can change from week to week and what sells. One week they had pizza and sold out, the next game they sold hardly any pizzas.

**7. PUBLIC HEARING** Time: 7:00 p.m.

PUBLIC HEARING AND PUBLIC COMMENT REGARDING THE DISTRICT'S AND ENTA'S INITIAL PROPOSALS REGARDING THE COLLECTIVE BARGAINING AGREEMENT NEGOTIATIONS 2026-2029.

Engler reported out which Articles were being opened. He stated it will also be made available on the website.

#### 8. REPORTS / UPDATES

- 8.1 Activities Director/Student Rep FNL President, Makinze Massey gave an update on their club. They currently have 41 active members, and Mrs. Earhart is the Advisor. This year, Friday Night Live plans to take an active role in promoting student health and safety through their vaping prevention community service project. Their members plan to help educate their peers by sharing facts, creating visuals around campus, while encouraging open conversations about the risks associated with vaping. Looking ahead, FNL is excited to continue strengthening our campus culture by implementing the Every 15 Minutes program again next year. This powerful program will help students better understand the real-life consequences of impaired and distracted driving. Massey asked for suggestions for their video and the Board gave some input on video ideas.
- 8.2 Athletic Director Mr. Coulter was not present; Stinson will include Athletics with his updates.
- 8.3 Director of Guidance Gillespie reported that we just held our Honor Roll/Principal's List celebration, big thanks to Leslie for assisting. Kids seemed to like it and we have started planning for the next one. SAT and PSAT went okay. Stated the PSAT effort from the Sophomores was weak, as they quickly answered the 30 questions and wanted to sit for the remaining allotted testing time. Completed the second round of Dept meetings with Heather/County. Each Dept walked away with goals. Recently held the "Bite of Reality" event, put together by Leslie. Lauppe briefed the Board: It's a program put on by Schools Federal Credit Union and it allows participants (Seniors in this case) to be assigned an "adult life" with a budget and real-life expenses to see how they will handle it. Volunteers manned various stations that the students visit during the event making life decisions. We're looking at possibly including the Juniors next year and then hosting it every other year. Gillespie stated they are continuing to update the Senior Board/Wall as updates come in. Our course request sheets have been updated. Progress reports were sent out through Aeries/email, saving us hundreds on postage and envelopes. We've already had several field trips exposing our students to various trades. This year's Thanksgiving Feast will be held on Wednesday.
- 8.4 Board of Trustees Engler requested we revisit uniform colors again. It's been discussed at length in the past and it seems we've moved away from our traditional colors again. He noticed volleyball was wearing gray iersevs this year.
- 8.5 Superintendent/Principal updates Stinson reported in Athletics, our Volleyball team won its 5th consecutive Northern Section Title, joining Football and Softball with this honor. We were moved to D4 for playoffs which makes zero common sense. Lost at the State level but were competitive. Football won last week and is in the semis this Friday. Winner will get a shot at the section title. Girls Basketball tryouts are complete; cuts have been made; Boys Basketball tryouts are tonight and tomorrow night. Wrestling has been going on and are quickly approaching their first match over break. Our new drop off location in the stadium gravel parking lot is under water, have made alternate plans for drop offs for now. Looking at making improvements. Facilities: Floral fridge flooring was replaced two years ago but is already rotted. We need to find out where the water damage is coming from, possible leak in the wall or a sprinkler head underneath the building that was never capped off. Will need to investigate this summer. Staffing: we still have bus driver position open. In talks with Maggie at Marcum since they also have a bus driver position open. Former retired bus driver from Pleasant Grove has been assisting as needed. We've also used a charter, but it's expensive. Administrator position still open, no applicants. Golden State Pathways position still open, no applications. Have a potential P/T ag teacher for the CDFA. This month's Spartan Characteristic is "P" for positive. Had a meeting last week re: Medical benefits study. We will provide the data to ENTA. NVSIG will also providing review. Student behaviors have been challenging, centered around vaping. Have had some student-student physical altercations (ENHS student vs PG student at a football game) in which Sheriff's Dept and Bi-Co Ambulance were summoned and charges were filed. We had another physical altercation which resulted in 2 students being suspended. Negotiations continue with ENTA. We will meet again in December. We are focusing on Articles 11, 12, 17.

#### 9. PRESENTATION / DISCUSSION

9.1 Draft of 2026 Board Meeting Dates (Will be presented for approval in December; Stinson will continue to look at the dates for any conflicts)

- 9.2 .500 Rule/Playoffs Coaches Handbook (Engler asked Stinson to bring to the Board since we have new members and he wanted them to be aware of the opt-out date. The opt-out date typically falls before the end of the season and is sometimes a difficult call to make.
- 9.3 2025 California Dashboard Report Showing improvements (CAASSP testing in March), excited to see the improvements.

#### 10. CONSENT AGENDA

The following items on the Consent Agenda may be acted upon through one motion. Board Members may request that individual items be withdrawn from the Consent Agenda for separate action.

- 10.1 Certification of Warrants and Expenditures (October, 2025) \$192,778.94
- 10.2 Approval of Regular Board Meeting Minutes October 13, 2025

Motion: Fales

Second: Moore

Vote: 4-0

Abstentions: None

#### 11. ACTION ITEMS

11.1 Review and Approve Annual Reorganizational Meeting (December 15, 2025)

Motion: Moore

Second: Bramhill

Vote: 4-0

Abstentions: None

11.2 Review and Approve Monthly Personnel Report – {None}

Motion: Moore

Second: Fales

Vote: 4-0

Abstentions: None

11.3 Review and Approve Freshman Baseball Team 2025-26 SY

Engler stated he was looking for a written proposal from the Coach showing scheduling, transportation and backup plans. He was disappointed that the Coach was not present. It was stated (unknown) that the coach had received \$2k in donations. Fales stated the Little League would also be donating funds. Discussion regarding the concerns included Title IX issues and transportation, citing transportation as the biggest concern. Moore questioned how other schools can use parents to transport students; Stinson stated it would be a huge liability for the school. Mr. Winters asked why we couldn't just purchase more vans. Engler also stated that allowing a Freshman Baseball team could open the door for other requests for additional athletic programs to be added. Engler moved to table till December.

Motion: Engler

Second: Moore

Vote: 4-0

Abstentions: None

11.4 Review and Adopt District's Initial Proposals Regarding the Collective Bargaining Agreement Negotiations 2026-2029

Barker stated that ENTA will need an MOU to allow the District to Sunshine articles since they missed the deadline. ENTA will provide the MOU to the District.

Motion: Fales

Second: Bramhill

Vote: 4-0

Abstentions: None

11.5 Review and Approve Overnight Trip {Girls' Basketball/CVT Tourney, Redding-Dec. 18-20th}

Motion: Fales

Second: Moore

Vote: 4-0

Abstentions: None

### 12. FUTURE BOARD AGENDA ITEMS

- 12.1 Sutter Pointe
- 12.2 Board Policy on spending limits without prior Board approval
- 12.3 Research/Board Policy on Candidate's Statements and Tie Votes
- 12.4 Annual Board Reorganization
- 12.5 2025-26 1st Interim
- 12.6 2024-25 Annual Audit Report Planning for December, but may ask for an extension.
- 12.7 2026 Annual Board Meeting Calendar
- 12.8 2026-2027 Academic Calendar
- 12.9 Mid-Year LCAP
- 12.10 Enrollment Capacity report
- 12.11 Freshman Baseball Team proposals

#### 13. PUBLIC COMMENT

Barker commented on the Floral Fridge situation, stating if you get the chance to remove it, he thinks it should be torn down. It's an eyesore and blocks the view between the Quad/Gym and the classrooms on the backside of the campus. Barker also asked if there was any way to bring back Three Rivers. Stating it would be ideal for the students with constant discipline problems.

Leslie thanked the Board for looking into the Freshman Baseball team, and stated she could see both sides of the situation and would respect their decision. She knows it's a hard decision.

#### 14. CLOSED SESSION

Board President

Prior to breaking into closed session is the time to identify closed session topics of discussion and to allow for public comment on closed session topics. Immediately following public comments, the Board of Trustees will adjourn to closed session.

Time: 8:45 p.m.

Time: 10:12 p.m.

**Board Secretary** 

<u>CONFERENCE WITH LEGAL COUNSEL</u>- (Government code 54956.9)
 Existing Litigation (Government code 54956.9(d)(1)
 Sutter County Case No. CVCS23-0000492

RECONVENE - CLOSED SESSION REPORT OUT

- PUBLIC EMPLOYEE'S DISCIPLINE/DISMISSAL/RELEASE pursuant to Government code 54957
- CONFERENCE WITH LABOR NEGOTIATORS Government Code Section 54957.6
   Designated agency representatives: Neil Stinson, Maria Foster
   Employee Organization: ENTA

	Action taken: No action taken						
15.	ADJOURNMENT	Time: 10:12 p.	.m.				
	Motion: Bramhill	Second: Fales	Vote: 4-0	Abstentions: None			

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	For: 2025-26 Original Budget	2025-26 Board Approved Operating Budget	2025-26 Actuals to Date	2025-26 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund				
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects				
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
Al	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				
01CSI	Criteria and Standards Review				S
2.20.					1

### First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2025-26

51 71373 0000000 Form CI G8121C78MN(2025-26)

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NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed (EC) sections 33129 and 42130)	using the state-adopted Crit	eria and Standards. (Pursuant to Education Code	
Signed:	Date:		
District Superintendent or Designee	-		
Printed Name:	Title:		
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized spe	ecial meeting of the governing	g 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. (Pursu	ant to EC Section 42131)	
Meeting Date: December 15, 2025	Signed:		
	-	President of the Governing Board	
CERTIFICATION OF FINANCIAL CONDITION			
X POSITIVE CERTIFICATION			
As President of the Governing Board of this school district, I certify that based upon current for the current fiscal year and subsequent two fiscal years.	ent projections this district w	ill meet its financial obligations	
QUALIFIED CERTIFICATION			
As President of the Governing Board of this school district, I certify that based upon curre obligations for the current fiscal year or two subsequent fiscal years.	ent projections this district m	ay not meet its financial	
NEGATIVE CERTIFICATION			
As President of the Governing Board of this school district, I certify that based upon curruly obligations for the remainder of the current fiscal year or for the subsequent fiscal year.	ent projections this district w	ill be unable to meet its financial	
Contact person for additional information on the interim report:			
Name:	Telephone:	530-656-2255	
Title: Superintendent	E-mail:	NStinson@eastnicolaus.k12.ca.us	

#### Criteria and Standards Review Summary

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

RITERIA AN	D 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 budget adoption.	x	
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		х
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.	х	
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 budget adoption.	х	
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.		х
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 budget adoption.		х
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 budget adoption.		х
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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.	х	
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	

### First Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2025-26

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SUPPLEMEN	NTAL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	х	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	х	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	х	
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)?	х	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		х
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?</li> </ul>	х	
		<ul> <li>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?</li> </ul>	х	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		Certificated? (Section S8A, Line 1b)	x	
		Classified? (Section S8B, Line 1b)	х	
		Management/supervisor/confidential? (Section S8C, Line 1b)	х	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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)		х
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?	х	

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?	х	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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?	х	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

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

				Board				
Description	Resource Codes	Object Codes	Original Budget (A)	Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A DEVENUES								
A. REVENUES  1) LCFF Sources		8010-8099	4 146 097 00	4,146,087.00	741 245 00	4 142 722 00	(2.365.00)	-0.1%
,		8100-8299	4,146,087.00		741,245.00	4,143,722.00	(2,365.00)	
2) Federal Revenue			128,597.00	128,597.00	14,430.36	138,767.00	10,170.00	7.9%
3) Other State Revenue		8300-8599	752,161.00	752,161.00	499,395.68	847,463.00	95,302.00	12.7%
4) Other Local Revenue		8600-8799	259,620.00	259,620.00	39,278.59	229,620.00	(30,000.00)	-11.6%
5) TOTAL, REVENUES			5,286,465.00	5,286,465.00	1,294,349.63	5,359,572.00		ı
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,957,151.00	1,957,151.00	448,090.20	1,627,387.00	329,764.00	16.8%
2) Classified Salaries		2000-2999	930,373.00	930,373.00	247,068.45	970,156.00	(39,783.00)	-4.3%
3) Employee Benefits		3000-3999	1,342,016.00	1,342,016.00	301,919.44	1,221,608.00	120,408.00	9.0%
4) Books and Supplies		4000-4999	453,800.00	453,800.00	126,038.55	456,685.00	(2,885.00)	-0.6%
5) Services and Other Operating Expenditures		5000-5999	1,011,579.00	1,011,579.00	333,392.54	1,086,696.00	(75,117.00)	-7.4%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	193,474.67	208,564.00	(183,564.00)	-734.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	261,808.00	261,808.00	8,808.05	335,935.00	(74,127.00)	-28.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,981,727.00	5,981,727.00	1,658,791.90	5,907,031.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES			(695,262.00)	(695,262.00)	(364,442.27)	(547,459.00)		
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%
<ul><li>3) Contributions</li><li>4) TOTAL, OTHER FINANCING</li></ul>		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND			0.00	0.00	0.00	0.00		
BALANCE (C + D4)			(695,262.00)	(695,262.00)	(364,442.27)	(547,459.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,339,007.00	2,339,007.00		2,325,082.00	(13,925.00)	-0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,339,007.00	2,339,007.00		2,325,082.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,339,007.00	2,339,007.00		2,325,082.00		
2) Ending Balance, June 30 (E + F1e)			1,643,745.00	1,643,745.00		1,777,623.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9719	1,316,431.00			1,245,204.00		
,		9740	1,310,431.00	1,316,431.00		1,245,204.00		
c) Committed		9750	0.00	0.00		0.00		
Stabilization Arrangements		9750 9760		0.00				
Other Commitments d) Assigned		9700	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		3700	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	299,086.00	299,086.00		295,352.00		
Unassigned/Unappropriated Amount		9799						
		9790	28,228.00	28,228.00		237,067.00		
LCFF SOURCES								
Principal Apportionment		0044	1 001 010 00	4 004 040 00	504.050.00	4 000 045 00	(005 005 00)	40.40
State Aid - Current Year		8011	1,901,240.00	1,901,240.00	504,856.00	1,666,015.00	(235,225.00)	-12.4%
Education Protection Account State Aid - Current Year		8012	735,874.00	735,874.00	227,980.00	912,799.00	176,925.00	24.0%
State Aid - Prior Years		8019	0.00	0.00	8,409.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	9,698.00	9,698.00	0.00	9,584.00	(114.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	445.00	445.00	0.00	180.00	(265.00)	-59.6%
County & District Taxes								
Secured Roll Taxes		8041	1,407,206.00	1,407,206.00	0.00	1,454,388.00	47,182.00	3.4%
Unsecured Roll Taxes		8042	70,951.00	70,951.00	0.00	79,036.00	8,085.00	11.4%
Prior Years' Taxes		8043	3,170.00	3,170.00	0.00	2,710.00	(460.00)	-14.5%
Supplemental Taxes		8044	12,550.00	12,550.00	0.00	13,100.00	550.00	4.4%
Education Revenue Augmentation Fund		0045						
(ERAF)		8045	4,953.00	4,953.00	0.00	5,910.00	957.00	19.3%
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			4,146,087.00	4,146,087.00	741,245.00	4,143,722.00	(2,365.00)	-0.1%
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%
TOTAL, LCFF SOURCES			4,146,087.00	4,146,087.00	741,245.00	4,143,722.00	(2,365.00)	-0.1%

				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)			
FEDERAL REVENUE											
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%			
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%			
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%			
Child Nutrition Programs		8220	50,000.00	50,000.00	11,140.36	50,000.00	0.00	0.0%			
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%			
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%			
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%			
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%			
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%			
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%			
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%			
Title I, Part A, Basic	3010	8290	12,942.00	12,942.00	0.00	11,535.00	(1,407.00)	-10.9%			
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	3,348.00	3,348.00	650.00	2,599.00	(749.00)	-22.4%			
Title III, Immigrant Student Program	4201	8290	0.00	0.00	140.00	0.00	0.00	0.0%			
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%			
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%			
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%			
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%			
All Other Federal Revenue	All Other	8290	52,307.00	52,307.00	0.00	64,633.00	12,326.00	23.6%			
TOTAL, FEDERAL REVENUE			128,597.00	128,597.00	14,430.36	138,767.00	10,170.00	7.9%			
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	90,000.00	90,000.00	24,808.01	90,000.00	0.00	0.0%			
Mandated Costs Reimbursements		8550	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%			
Lottery - Unrestricted and Instructional Materials		8560	69,146.00	69,146.00	(5,259.10)	69,146.00	0.00	0.0%			
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	0.09			
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%			
			L	5.55	0.00	0.00	1 5.50	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)
Expanded Learning Opportunities Program	2600	8590	0.00	0.00	0.00	0.00	0.00	0.00
(ELO-P)	0040	0500	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	198,040.00	198,040.00	409,029.00	234,499.00	36,459.00	18.4%
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	38,960.00	38,960.00	0.00	44,970.00	6,010.00	15.4%
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	335,015.00	335,015.00	70,817.77	387,848.00	52,833.00	15.8%
TOTAL, OTHER STATE REVENUE			752,161.00	752,161.00	499,395.68	847,463.00	95,302.00	12.7%
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	20,000.00	20,000.00	6,845.18	20,000.00	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	43,000.00	43,000.00	0.00	43,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%

	Resource Codes	Object Codes	Original Budget (A)	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	196,620.00	196,620.00	32,433.41	166,620.00	(30,000.00)	-15.3%
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	7 III Othici	8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		0799	259,620.00	259,620.00	39,278.59	229,620.00	(30,000.00)	-11.6%
TOTAL, REVENUES			5,286,465.00	5,286,465.00	1,294,349.63		73,107.00	1.4%
<u> </u>			5,200,405.00	5,200,405.00	1,294,349.03	5,359,572.00	73,107.00	1.470
CERTIFICATED SALARIES Certificated Teachers' Salaries		1100	1,481,391.00	1,481,391.00	358,258.09	1,337,947.00	143,444.00	9.7%
Certificated Pupil Support Salaries		1200	156,549.00	156,549.00	34,234.68	105,912.00	50,637.00	32.3%
Certificated Supervisors' and Administrators' Salaries		1300	319,211.00	319,211.00	55,597.43	183,528.00	135,683.00	42.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		-	1,957,151.00		448,090.20	1,627,387.00	329,764.00	16.8%
CLASSIFIED SALARIES			,,.55	,,.5,,.5	,	,,-3,,00	,. 5 5	
Classified Instructional Salaries		2100	80,000.00	80,000.00	6,739.08	75,819.00	4,181.00	5.2%
Classified Support Salaries		2200	476,267.00	476,267.00	127,423.96	503,046.00	(26,779.00)	-5.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	329,106.00	329,106.00	112,905.41	346,291.00	(17,185.00)	-5.2%
Other Classified Salaries		2900	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			930,373.00	930,373.00	247,068.45	970,156.00	(39,783.00)	-4.3%
EMPLOYEE BENEFITS							, , , ,	
STRS		3101-3102	511,379.00	511,379.00	84,140.18	457,257.00	54,122.00	10.6%
PERS		3201-3202	223,509.00	223,509.00	60,607.27	219,813.00	3,696.00	1.7%
OASDI/Medicare/Alternative		3301-3302	99,018.00	99,018.00	24,571.18	93,622.00	5,396.00	5.4%
Health and Welfare Benefits		3401-3402	365,064.00	365,064.00	92,131.34	318,438.00	46,626.00	12.8%
Unemployment Insurance		3501-3502	1,450.00	1,450.00	362.70	1,302.00	148.00	10.2%
Workers' Compensation		3601-3602	45,761.00	45,761.00	11,478.19	41,116.00	4,645.00	10.2%
OPEB, Allocated		3701-3702	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)
ODER Active Empleyees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00/
OPEB, Active Employees			0.00		0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,835.00	95,835.00	28,628.58	90,060.00	5,775.00	6.0%
TOTAL, EMPLOYEE BENEFITS			1,342,016.00	1,342,016.00	301,919.44	1,221,608.00	120,408.00	9.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,481.00	12,481.00	3,011.90	12,481.00	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	271,011.00	271,011.00	72,780.52	280,484.00	(9,473.00)	-3.5%
Noncapitalized Equipment		4400	49,308.00	49,308.00	35,817.51	68,720.00	(19,412.00)	-39.4%
Food		4700	121,000.00	121,000.00	14,428.62	95,000.00	26,000.00	21.5%
TOTAL, BOOKS AND SUPPLIES			453,800.00	453,800.00	126,038.55	456,685.00	(2,885.00)	-0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	88,905.00	88,905.00	31,952.51	114,843.00	(25,938.00)	-29.2%
Dues and Memberships		5300	22,036.00	22,036.00	4,030.48	11,895.00	10,141.00	46.0%
Insurance		5400-5450	56,000.00	56,000.00	58,654.00	67,801.00	(11,801.00)	-21.1%
Operations and Housekeeping Services		5500	165,000.00	165,000.00	57,414.15	201,435.00	(36,435.00)	-22.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,934.00	104,934.00	28,907.25	99,672.00	5,262.00	5.0%
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	537,594.00	537,594.00	146,228.58	553,940.00	(16,346.00)	-3.0%
Communications		5900	37,110.00	37,110.00	6,205.57	37,110.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,011,579.00	1,011,579.00	333,392.54	1,086,696.00	(75,117.00)	-7.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	69,390.00	69,390.00	(69,390.00)	New
Buildings and Improvements of Buildings		6200	25,000.00	25,000.00	78,675.38	78,676.00	(53,676.00)	-214.7%
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	45,409.29	60,498.00	(60,498.00)	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			25,000.00	25,000.00	193,474.67	208,564.00	(183,564.00)	-734.3%
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		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit		7 130	0.00	0.00	0.00	0.00	0.00	0.076
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	197,421.00	197,421.00	0.00	270,278.00	(72,857.00)	-36.9%

			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)			
Daving and to IDA		7440	0.00	0.00	0.00	0.00	0.00	0.00			
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		7044	0.00	0.00	0.00	0.00	0.00	0.00			
		7211	0.00	0.00	0.00	0.00	0.00	0.09			
To County Offices		7212	23,093.00	23,093.00	0.00	24,363.00	(1,270.00)	-5.59			
To JPAs  Special Education SELPA Transfers of Apportionments		7213	0.00	0.00	0.00	0.00	0.00	0.09			
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.09			
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.09			
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.09			
ROC/P Transfers of Apportionments	0000	7220	0.00	0.00	0.00	0.00	0.00	0.0			
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	0.09			
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.09			
All Other Transfers	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.09			
All Other Transfers Out to All Others		7201-7203	0.00	0.00	0.00	0.00	0.00	0.09			
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.0			
Debt Service - Interest		7438	6,136.00	6,136.00	848.34	6,136.00	0.00	0.09			
Other Debt Service - Principal		7439	35,158.00	35,158.00	7,959.71	35,158.00	0.00	0.09			
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		7433	261,808.00	261,808.00	8,808.05	335,935.00	(74,127.00)	-28.3%			
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							(1.1,12112)				
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			5,981,727.00	5,981,727.00	1,658,791.90	5,907,031.00	74,696.00	1.2			
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	0.00	0.0			
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.09			
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.09			
INTERFUND TRANSFERS OUT											
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.09			
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	0.09			
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.09			
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	0.09			
OTHER SOURCES/USES											
SOURCES											
State Apportionments											

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	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							-	
1) LCFF Sources		8010-8099	4,146,087.00	4,146,087.00	741,245.00	4,143,722.00	(2,365.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	70,130.00	70,130.00	(2,292.65)	70,130.00	0.00	0.0%
4) Other Local Revenue		8600-8799	233,220.00	233,220.00	32,433.41	209,220.00	(24,000.00)	-10.3%
5) TOTAL, REVENUES			4,449,437.00	4,449,437.00	771,385.76	4,423,072.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,554,335.00	1,554,335.00	359,214.06	1,274,361.00	279,974.00	18.0%
2) Classified Salaries		2000-2999	537,901.00	537,901.00	170,810.85	556,637.00	(18,736.00)	-3.5%
3) Employee Benefits		3000-3999	856,983.00	856,983.00	229,520.54	757,385.00	99,598.00	11.6%
4) Books and Supplies		4000-4999	162,637.00	162,637.00	50,960.32	152,537.00	10,100.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	847,541.00	847,541.00	262,856.26	884,094.00	(36,553.00)	-4.3%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	166,291.08	180,564.00	(155,564.00)	-622.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,294.00	27,294.00	4,676.61	27,294.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,278.00)	(6,278.00)	0.00	(6,078.00)	(200.00)	3.2%
9) TOTAL, EXPENDITURES			4,005,413.00	4,005,413.00	1,244,329.72	3,826,794.00		
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			444,024.00	444,024.00	(472,943.96)	596,278.00		
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%
<ul><li>3) Contributions</li><li>4) TOTAL, OTHER FINANCING</li></ul>		8980-8999	(658,312.00)	(658,312.00)	0.00	(702,935.00)	(44,623.00)	6.8%
SOURCES/USES			(658,312.00)	(658,312.00)	0.00	(702,935.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(214,288.00)	(214,288.00)	(472,943.96)	(106,657.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	541,602.00	541,602.00		639,076.00	97,474.00	18.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			541,602.00	541,602.00		639,076.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,602.00	541,602.00		639,076.00		
2) Ending Balance, June 30 (E + F1e)			327,314.00	327,314.00		532,419.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

			Balance					
Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	299,086.00	299,086.00		295,352.00		
Unassigned/Unappropriated Amount		9790	28,228.00	28,228.00		237,067.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,901,240.00	1,901,240.00	504,856.00	1,666,015.00	(235,225.00)	-12.4%
Education Protection Account State Aid - Current Year		8012	735,874.00	735,874.00	227,980.00	912,799.00	176,925.00	24.0%
State Aid - Prior Years		8019	0.00	0.00	8,409.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	9,698.00	9,698.00	0.00	9,584.00	(114.00)	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	445.00	445.00	0.00	180.00	(265.00)	-59.6%
County & District Taxes							, ,	
Secured Roll Taxes		8041	1,407,206.00	1,407,206.00	0.00	1,454,388.00	47,182.00	3.4%
Unsecured Roll Taxes		8042	70,951.00	70,951.00	0.00	79,036.00	8,085.00	11.49
Prior Years' Taxes		8043	3,170.00	3,170.00	0.00	2,710.00	(460.00)	-14.5%
Supplemental Taxes		8044	12,550.00	12,550.00	0.00	13,100.00	550.00	4.4%
Education Revenue Augmentation Fund		0044	12,330.00	12,330.00	0.00	13, 100.00	330.00	4.47
(ERAF)		8045	4,953.00	4,953.00	0.00	5,910.00	957.00	19.3%
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			4,146,087.00	4,146,087.00	741,245.00	4,143,722.00	(2,365.00)	-0.1%
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%
TOTAL, LCFF SOURCES			4,146,087.00	4,146,087.00	741,245.00	4,143,722.00	(2,365.00)	-0.19

			Balance					ı
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)
EEDEDAL DEVENUE								
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	0.070
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal			0.00	0.00	0.00	0.00	0.00	0.0%
Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	49,130.00	49,130.00	(2,292.65)	49,130.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,130.00	70,130.00	(2,292.65)	70,130.00	0.00	0.0%
OTHER LOCAL REVENUE					( , , , , , , , , , , , , , , , , , , ,			
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	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		0010	0.00	0.00	0.00	0.00		
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	0.078
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	43,000.00	43,000.00	0.00	43,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%
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All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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		
All Other Local Revenue		8699	190,220.00	190,220.00	32,433.41	166,220.00	(24,000.00)	-12.6%
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		07010700	0.00	0.00	0.00	0.00	0.00	0.070
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			233,220.00	233,220.00	32,433.41	209,220.00	(24,000.00)	-10.3%
TOTAL, REVENUES			4,449,437.00	4,449,437.00	771,385.76	4,423,072.00	(26,365.00)	-0.6%
CERTIFICATED SALARIES				<u> </u>	· · ·		,	
Certificated Teachers' Salaries		1100	1,161,312.00	1,161,312.00	271,031.35	1,008,517.00	152,795.00	13.2%
Certificated Pupil Support Salaries		1200	95,236.00	95,236.00	32,585.28	98,316.00	(3,080.00)	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	297,787.00	297,787.00	55,597.43	167,528.00	130,259.00	43.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,554,335.00	1,554,335.00	359,214.06	1,274,361.00	279,974.00	18.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	224,295.00	224,295.00	58,563.36	232,390.00	(8,095.00)	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	313,606.00	313,606.00	112,247.49	324,247.00	(10,641.00)	-3.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			537,901.00	537,901.00	170,810.85	556,637.00	(18,736.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	292,566.00	292,566.00	67,348.78	239,881.00	52,685.00	18.0%
PERS		3201-3202	129,688.00	129,688.00	44,239.14	134,710.00	(5,022.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	61,686.00	61,686.00	17,871.16	58,439.00	3,247.00	5.3%
Health and Welfare Benefits		3401-3402	266,424.00	266,424.00	70,705.06	230,458.00	35,966.00	13.5%
Unemployment Insurance		3501-3502	1,048.00	1,048.00	275.71	919.00	129.00	12.3%
Workers' Compensation		3601-3602	33,058.00	33,058.00	8,724.49	28,930.00	4,128.00	12.5%
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	72,513.00	72,513.00	20,356.20	64,048.00	8,465.00	11.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			856,983.00	856,983.00	229,520.54	757,385.00	99,598.00	11.6%
BOOKS AND SUPPLIES				· ·	· ·	· · · · · · · · · · · · · · · · · · ·	<u> </u>	
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	154,087.00	154,087.00	50,960.32	143,987.00	10,100.00	6.6%
Noncapitalized Equipment		4400	8,550.00	8,550.00	0.00	8,550.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			162,637.00	162,637.00	50,960.32	152,537.00	10,100.00	6.2%
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	47,033.00	47,033.00	6,473.90	53,578.00	(6,545.00)	-13.9%
Dues and Memberships		5300	16,020.00	16,020.00	3,855.48	8,975.00	7,045.00	44.0%
Insurance		5400-5450	56,000.00	56,000.00	58,654.00	67,801.00	(11,801.00)	-21.1%
Operations and Housekeeping Services		5500	165,000.00	165,000.00	57,414.15	201,435.00	(36,435.00)	-22.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	101,820.00	101,820.00	27,518.85	96,151.00	5,669.00	5.6%
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	424,558.00	424,558.00	102,734.31	419,044.00	5,514.00	1.3%
Communications		5900	37,110.00	37,110.00	6,205.57	37,110.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			847,541.00	847,541.00	262,856.26	884,094.00	(36,553.00)	-4.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	69,390.00	69,390.00	(69,390.00)	New
Buildings and Improvements of Buildings		6200	25,000.00	25,000.00	78,675.38	78,676.00	(53,676.00)	-214.7%
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	18,225.70	32,498.00	(32,498.00)	Nev
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			25,000.00	25,000.00	166,291.08	180,564.00	(155,564.00)	-622.3%
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%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%

				Board				
Description	Resource Codes	Object Codes	Original Budget (A)	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						
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	4,136.00	4,136.00	349.66	4,136.00	0.00	0.0%
Other Debt Service - Principal		7439	23,158.00	23,158.00	4,326.95	23,158.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			27,294.00	27,294.00	4,676.61	27,294.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,278.00)	(6,278.00)	0.00	(6,078.00)	(200.00)	3.2%
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			(6,278.00)	(6,278.00)	0.00	(6,078.00)	(200.00)	3.2%
TOTAL, EXPENDITURES			4,005,413.00	4,005,413.00	1,244,329.72	3,826,794.00	178,619.00	4.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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%

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	(658,312.00)	(658,312.00)	0.00	(702,935.00)	(44,623.00)	6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(658,312.00)	(658,312.00)	0.00	(702,935.00)	(44,623.00)	6.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(658,312.00)	(658,312.00)	0.00	(702,935.00)	(44,623.00)	6.8%

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				<u> </u>				
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	128,597.00	128,597.00	14,430.36	138,767.00	10,170.00	7.9%
3) Other State Revenue		8300-8599	682,031.00	682,031.00	501,688.33	777,333.00	95,302.00	14.0%
4) Other Local Revenue		8600-8799	26,400.00	26,400.00	6,845.18	20,400.00	(6,000.00)	-22.7%
5) TOTAL, REVENUES		0000 0100	837,028.00	837,028.00	522,963.87	936,500.00	(0,000.00)	
B. EXPENDITURES			,	<u>'</u>	<u> </u>	, , , , , , , , , , , , , , , , , , ,		
Certificated Salaries		1000-1999	402,816.00	402,816.00	88,876.14	353,026.00	49,790.00	12.4%
2) Classified Salaries		2000-2999	392,472.00	392,472.00	76,257.60	413,519.00	(21,047.00)	-5.4%
3) Employee Benefits		3000-3999	485,033.00	485,033.00	72,398.90	464,223.00	20,810.00	4.3%
4) Books and Supplies		4000-4999	291,163.00	291,163.00	75,078.23	304,148.00	(12,985.00)	-4.5%
5) Services and Other Operating			2 1, 133.33	,	-,	,	( =,====)	
Expenditures		5000-5999	164,038.00	164,038.00	70,536.28	202,602.00	(38,564.00)	-23.5%
6) Capital Outlay		6000-6999	0.00	0.00	27,183.59	28,000.00	(28,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	234,514.00	234,514.00	4,131.44	308,641.00	(74,127.00)	-31.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,278.00	6,278.00	0.00	6,078.00	200.00	3.2%
9) TOTAL, EXPENDITURES			1,976,314.00	1,976,314.00	414,462.18	2,080,237.00		
D. OTHER FINANCING SOURCES/USES  1) Interfund Transfers			(1,139,286.00)	(1,139,286.00)	108,501.69	(1,143,737.00)		
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	
2) Other Sources/Uses							0.00	0.0%
a) Sources							0.00	0.0%
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		8930-8979 7630-7699	0.00	0.00	0.00	0.00		0.0%
b) Uses 3) Contributions							0.00	0.0%
,		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING		7630-7699	0.00	0.00 658,312.00	0.00	0.00 702,935.00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES E. NET INCREASE (DECREASE) IN FUND		7630-7699	0.00 658,312.00 658,312.00	0.00 658,312.00 658,312.00	0.00	0.00 702,935.00 702,935.00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		7630-7699	0.00 658,312.00 658,312.00	0.00 658,312.00 658,312.00	0.00	0.00 702,935.00 702,935.00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES		7630-7699	0.00 658,312.00 658,312.00	0.00 658,312.00 658,312.00	0.00	0.00 702,935.00 702,935.00	0.00	0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES 1) Beginning Fund Balance		7630-7699 8980-8999	0.00 658,312.00 658,312.00 (480,974.00)	0.00 658,312.00 658,312.00 (480,974.00)	0.00	0.00 702,935.00 702,935.00 (440,802.00)	0.00 0.00 44,623.00	0.0% 0.0% 6.8%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited		7630-7699 8980-8999 9791	0.00 658,312.00 658,312.00 (480,974.00)	0.00 658,312.00 658,312.00 (480,974.00)	0.00	0.00 702,935.00 702,935.00 (440,802.00)	0.00 0.00 44,623.00 (111,399.00)	0.0% 0.0% 6.8%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments		7630-7699 8980-8999 9791	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00	0.00	0.00 702,935.00 702,935.00 (440,802.00) 1,686,006.00 0.00	0.00 0.00 44,623.00 (111,399.00)	0.0% 0.0% 6.8%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b)		7630-7699 8980-8999 9791 9793	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00	0.00	0.00 702,935.00 702,935.00 (440,802.00) 1,686,006.00 0.00 1,686,006.00	0.00 0.00 44,623.00 (111,399.00) 0.00	0.0% 0.0% 6.8% -6.2% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c +		7630-7699 8980-8999 9791 9793	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00 0.00	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00 0.00	0.00	0.00 702,935.00 702,935.00 (440,802.00) 1,686,006.00 0.00 1,686,006.00 0.00	0.00 0.00 44,623.00 (111,399.00) 0.00	0.0% 0.0% 6.8% -6.2% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)		7630-7699 8980-8999 9791 9793	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00 0.00	0.00	0.00 702,935.00 702,935.00 (440,802.00) 1,686,006.00 0.00 1,686,006.00 0.00	0.00 0.00 44,623.00 (111,399.00) 0.00	0.0% 0.0% 6.8% -6.2% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES 1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e)		7630-7699 8980-8999 9791 9793	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00 0.00	0.00	0.00 702,935.00 702,935.00 (440,802.00) 1,686,006.00 0.00 1,686,006.00 0.00	0.00 0.00 44,623.00 (111,399.00) 0.00	0.0% 0.0% 6.8% -6.2% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance		7630-7699 8980-8999 9791 9793	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00 0.00	0.00	0.00 702,935.00 702,935.00 (440,802.00) 1,686,006.00 0.00 1,686,006.00 0.00	0.00 0.00 44,623.00 (111,399.00) 0.00	0.0% 0.0% 6.8% -6.2% 0.0%
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES  E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)  F. FUND BALANCE, RESERVES  1) Beginning Fund Balance a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable		7630-7699 8980-8999 9791 9793 9795	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00 1,797,405.00 1,316,431.00	0.00 658,312.00 658,312.00 (480,974.00) 1,797,405.00 0.00 1,797,405.00 1,797,405.00 1,316,431.00	0.00	0.00 702,935.00 702,935.00 (440,802.00)  1,686,006.00 0.00 1,686,006.00 1,686,006.00 1,245,204.00	0.00 0.00 44,623.00 (111,399.00) 0.00	0.0% 0.0% 6.8% -6.2% 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 8 D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,316,431.00	1,316,431.00		1,245,204.00		
c) Committed			.,,	.,,		.,=,=.		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		3700	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated		0.00	0.00	0.00		5.55		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
		3730	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment  State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid -		0011	0.00	0.00	0.00	0.00		
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		0020	0.00	0.00	0.00	0.00		
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	50,000.00	50,000.00	11,140.36	50,000.00	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	12,942.00	12,942.00	0.00	11,535.00	(1,407.00)	-10.9%
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	3,348.00	3,348.00	650.00	2,599.00	(749.00)	-22.4%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	140.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	10,000.00	10,000.00	2,500.00	10,000.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	52,307.00	52,307.00	0.00	64,633.00	12,326.00	23.6%
TOTAL, FEDERAL REVENUE			128,597.00	128,597.00	14,430.36	138,767.00	10,170.00	7.9%
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	90,000.00	90,000.00	24,808.01	90,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	20,016.00	20,016.00	(2,966.45)	20,016.00	0.00	0.0%
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	198,040.00	198,040.00	409,029.00	234,499.00	36,459.00	18.4%
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	38,960.00	38,960.00	0.00	44,970.00	6,010.00	15.4%
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	335,015.00	335,015.00	70,817.77	387,848.00	52,833.00	15.8%
TOTAL, OTHER STATE REVENUE			682,031.00	682,031.00	501,688.33	777,333.00	95,302.00	14.0%
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	20,000.00	20,000.00	6,845.18	20,000.00	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		8697						
Sources		0097	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	6,400.00	6,400.00	0.00	400.00	(6,000.00)	-93.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,400.00	26,400.00	6,845.18	20,400.00	(6,000.00)	-22.7%
TOTAL, REVENUES			837,028.00	837,028.00	522,963.87	936,500.00	99,472.00	11.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	320,079.00	320,079.00	87,226.74	329,430.00	(9,351.00)	-2.9%
Certificated Pupil Support Salaries		1200	61,313.00	61,313.00	1,649.40	7,596.00	53,717.00	87.6%
Certificated Supervisors' and Administrators' Salaries		1300	21,424.00	21,424.00	0.00	16,000.00	5,424.00	25.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			402,816.00	402,816.00	88,876.14	353,026.00	49,790.00	12.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	80,000.00	80,000.00	6,739.08	75,819.00	4,181.00	5.2%
Classified Support Salaries		2200	251,972.00	251,972.00	68,860.60	270,656.00	(18,684.00)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,500.00	15,500.00	657.92	22,044.00	(6,544.00)	-42.2%
Other Classified Salaries		2900	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			392,472.00	392,472.00	76,257.60	413,519.00	(21,047.00)	-5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	218,813.00	218,813.00	16,791.40	217,376.00	1,437.00	0.7%
PERS		3201-3202	93,821.00	93,821.00	16,368.13	85,103.00	8,718.00	9.3%
OASDI/Medicare/Alternative		3301-3302	37,332.00	37,332.00	6,700.02	35,183.00	2,149.00	5.8%
Health and Welfare Benefits		3401-3402	98,640.00	98,640.00	21,426.28	87,980.00	10,660.00	10.8%
Unemployment Insurance		3501-3502	402.00	402.00	86.99	383.00	19.00	4.7%
Workers' Compensation		3601-3602	12,703.00	12,703.00	2,753.70	12,186.00	517.00	4.1%
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	23,322.00	23,322.00	8,272.38	26,012.00	(2,690.00)	-11.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			485,033.00	485,033.00	72,398.90	464,223.00	20,810.00	4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,481.00	12,481.00	3,011.90	12,481.00	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	116,924.00	116,924.00	21,820.20	136,497.00	(19,573.00)	-16.7%
Noncapitalized Equipment		4400	40,758.00	40,758.00	35,817.51	60,170.00	(19,412.00)	-47.6%
Food		4700	121,000.00	121,000.00	14,428.62	95,000.00	26,000.00	21.5%
TOTAL, BOOKS AND SUPPLIES			291,163.00	291,163.00	75,078.23	304,148.00	(12,985.00)	-4.5%
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	41,872.00	41,872.00	25,478.61	61,265.00	(19,393.00)	-46.3%
Dues and Memberships		5300	6,016.00	6,016.00	175.00	2,920.00	3,096.00	51.5%
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	3,114.00	3,114.00	1,388.40	3,521.00	(407.00)	-13.1%
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	113,036.00	113,036.00	43,494.27	134,896.00	(21,860.00)	-19.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			164,038.00	164,038.00	70,536.28	202,602.00	(38,564.00)	-23.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	27,183.59	28,000.00	(28,000.00)	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			0.00	0.00	27,183.59	28,000.00	(28,000.00)	New
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	197,421.00	197,421.00	0.00	270,278.00	(72,857.00)	-36.9%
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	23,093.00	23,093.00	0.00	24,363.00	(1,270.00)	-5.5%
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		. = 00	5.00		0.00	0.00	3,00	0.070
Debt Service - Interest		7438	2,000.00	2,000.00	498.68	2,000.00	0.00	0.0%
Other Debt Service - Principal		7439	12,000.00	12,000.00	3,632.76	12,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			234,514.00	234,514.00	4,131.44	308,641.00	(74,127.00)	-31.6%
OTHER OUTGO - TRANSFERS OF					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(* *, *=******)	
INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,278.00	6,278.00	0.00	6,078.00	200.00	3.2%
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			6,278.00	6,278.00	0.00	6,078.00	200.00	3.2%
TOTAL, EXPENDITURES			1,976,314.00	1,976,314.00	414,462.18	2,080,237.00	(103,923.00)	-5.3%
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		

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)
December 1 on Discount of Octivity				;				
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	658,312.00	658,312.00	0.00	702,935.00	44,623.00	6.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			658,312.00	658,312.00	0.00	702,935.00	44,623.00	6.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			658,312.00	658,312.00	0.00	702,935.00	(44,623.00)	-6.8%

## First Interim General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2025-26 Projected Totals
5330	Child Nutrition: Summer Food Service Program Operations	246,292.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	81,089.00
6230	California Clean Energy Jobs Act	51.00
6300	Lottery: Instructional Materials	74,874.00
6383	Golden State Pathways Program	526,339.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,254.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	49,050.00
7029	Child Nutrition: Food Service Staff Training Funds	4,459.00
7339	Dual Enrollment Opportunities	126,886.00
9010	Other Restricted Local	132,910.00
Total, Restricted	Balance	1,245,204.00

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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	0.00	150,000.00		
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	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	65,000.00	65,000.00	0.00	65,000.00	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			130,000.00	130,000.00	0.00	130,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,000.00	20,000.00	0.00	20,000.00		
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	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)			20,000.00	20,000.00	0.00	20,000.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	183,946.00	183,946.00		166,929.00	(17,017.00)	-9.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,946.00	183,946.00		166,929.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,946.00	183,946.00		166,929.00		
2) Ending Balance, June 30 (E + F1e)			203,946.00	203,946.00		186,929.00		
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	203,946.00	203,946.00		186,929.00		
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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	150,000.00	0.00	150,000.00		

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	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,000.00	65,000.00	0.00	65,000.00	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	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			65,000.00	65,000.00	0.00	65,000.00	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%

51 71373 0000000 Form 08I G8121C78MN(2025-26)

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			130,000.00	130,000.00	0.00	130,000.00		
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	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		

East Nicolaus Joint Union High Sutter County

## 2025-26 First Interim Student Activity Special Revenue Fund Exhibit: Restricted Balance Detail

51 71373 0000000 Form 08I G8121C78MN(2025-26)

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	186,929.00
Total, Restricted Balanc	е	186,929.00

# 2025-26 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	0.00	6,500.00		
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		7300-7399	0.00	0.00	0.00	0.00	0.00	0.076
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			0.00	0.00	0.00	0.00		
BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	6,500.00	0.00	6,500.00		
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		0000 0070	0.00				0.00	0.00/
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)  F. FUND BALANCE, RESERVES			6,500.00	6,500.00	0.00	6,500.00		
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	217,974.00	217,974.00		377,964.00	159,990.00	73.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		3.00	217,974.00	217,974.00		377,964.00	0.00	3.070
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2.00	217,974.00	217,974.00		377,964.00	5.50	3.370
2) Ending Balance, June 30 (E + F1e)			224,474.00	224,474.00		384,464.00		
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		2	3.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		3, 50	3.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		355,000.00		

## 2025-26 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

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	224,474.00	224,474.00		29,464.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	0.00	6,500.00	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			6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	0.00	6,500.00		
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 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		

East Nicolaus Joint Union High Sutter County

## 2025-26 First Interim Special Reserve Fund for Other Than Capital Outlay Projects Restricted Detail

51713730000000 Form 17I G8121C78MN(2025-26)

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

Description	Resource Codes	Object Codes	Original Budget (A)	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	8,388.00	8,388.00	3,038.89	8,388.00	0.00	0.0%
5) TOTAL, REVENUES			8,388.00	8,388.00	3,038.89	8,388.00		
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	3,100.00	3,100.00	0.00	3,100.00	0.00	0.09
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-					0.00	
7) Other Outgo (excluding Transfers of Trialicet Ousts)		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	0.09
9) TOTAL, EXPENDITURES			3,100.00	3,100.00	0.00	3,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,288.00	5,288.00	3,038.89	5,288.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,288.00	5,288.00	3,038.89	5,288.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,059.00	28,059.00		31,636.00	3,577.00	12.79
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			28,059.00	28,059.00		31,636.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			28,059.00	28,059.00		31,636.00		
2) Ending Balance, June 30 (E + F1e)			33,347.00	33,347.00		36,924.00		
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	33,347.00	33,347.00		36,236.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
		2.00	. 5.00	5.00		3.00		
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)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	0.00	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	8,138.00	8,138.00	3,038.89	8,138.00	0.00	0.0%
Other Local Revenue			0,100.00	5,100,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	5,,55,55	0,00	0.07.
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		0700	8,388.00	8,388.00	3,038.89	8,388.00	0.00	0.0%
TOTAL, REVENUES			8,388.00	8,388.00	3,038.89		0.00	0.07
			0,000.00	0,000.00	3,030.09	8,388.00		
CERTIFICATED SALARIES Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1900	0.00	0.00	0.00	0.00	0.00	0.0%
			0.00	0.00	0.00	0.00	0.00	0.07
CLASSIFIED SALARIES  Classified Support Solaries		2200	0.00	0.00	0.00	0.00	0.00	0.00
Classified Support Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2400		0.00			0.00	0.0%
Clerical, Technical and Office Salaries Other Classified Salaries			0.00	0.00	0.00	0.00		
		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		2101 2402	0.00	0.00	0.00	0.00	0.00	0.00
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%
		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative								
OASDI/Medicare/Alternative  Health and Welfare Benefits  Unemployment Insurance		3401-3402 3501-3502	0.00 0.00	0.00	0.00	0.00	0.00	0.0% 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)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,100.00	3,100.00	0.00	3,100.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School		6300					0.00	
Libraries			0.00	0.00	0.00	0.00		0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,100.00	3,100.00	0.00	3,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

2025-26 First Interim Capital Facilities Fund Restricted Detail

51713730000000 Form 25I G8121C78MN(2025-26)

Resource	Description	2025-26 Projected Totals			
9010	Other Restricted Local	36,236.00			
Total, Restricted Bala	Total, Restricted Balance				

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.00	1,500.00		
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	0.00/
O) Other Outer Transfers of Indianat Ocata			0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	0.00	1,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,500.00	1,500.00	0.00	1,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,163.00	15,163.00		14,097.00	(1,066.00)	-7.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,163.00	15,163.00		14,097.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,163.00	15,163.00		14,097.00		
2) Ending Balance, June 30 (E + F1e)			16,663.00	16,663.00		15,597.00		
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	16,497.00	16,497.00		15,091.00		
c) Committed		31 40	10,407.00	.5,457.00		.5,551.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned		3100	0.00	0.00		0.00		
Other Assignments		9780	166.00	166.00		506.00		

-	Expendit	G0121C/0WIN(2025-2						
Description		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								
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								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.09
Interest		8660	1,500.00	1,500.00	0.00	1,500.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.09
Other Local Revenue		0002	0.00	0,00	0.00	0.00	0.00	
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.09
		0799	1,500.00		0.00		0.00	0.09
TOTAL, OTHER LOCAL REVENUE				1,500.00		1,500.00	0.00	0.07
TOTAL, REVENUES			1,500.00	1,500.00	0.00	1,500.00		
CLASSIFIED SALARIES		2000	0.00			0.00		
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
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	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.09
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services		5500	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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		51570
INTERFUND TRANSFERS			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All								
Other Funds		8913	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: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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%
(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		

# 2025-26 First Interim County School Facilities Fund Restricted Detail

51713730000000 Form 35I G8121C78MN(2025-26)

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	15,091.00
Total, Restricted Balance	e e	15,091.00

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	800.00	800.00	0.00	800.00	0.00	0.0%
4) Other Local Revenue		8600-8799	304,869.00	304,869.00	0.00	304,869.00	0.00	0.0%
5) TOTAL, REVENUES			305,669.00	305,669.00	0.00	305,669.00		
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	302,725.00	302,725.00	0.00	302,725.00	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			302,725.00	302,725.00	0.00	302,725.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,944.00	2,944.00	0.00	2,944.00		
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)			2,944.00	2,944.00	0.00	2,944.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	311,135.00	311,135.00		294,678.00	(16,457.00)	-5.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			311,135.00	311,135.00		294,678.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			311,135.00	311,135.00		294,678.00		
2) Ending Balance, June 30 (E + F1e)			314,079.00	314,079.00		297,622.00		
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	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		3100	0.00	0.00		0.00		
Other Assignments		9780	314,079.00	314,079.00		297,622.00		

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 Columr 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								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.09
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	800.00	800.00	0.00	800.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			800.00	800.00	0.00	800.00	0.00	0.0
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	287,046.00	287,046.00	0.00	287,046.00	0.00	0.0
Unsecured Roll		8612	12,123.00	12,123.00	0.00	12,123.00	0.00	0.0
Prior Years' Taxes		8613	400.00	400.00	0.00	400.00	0.00	0.0
Supplemental Taxes		8614	4,100.00	4,100.00	0.00	4,100.00	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
Interest		8660	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue					0.00			
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER LOCAL REVENUE		0,00	304,869.00	304,869.00	0.00	304,869.00	0.00	0.0
TOTAL, REVENUES			305,669.00	305,669.00	0.00	305,669.00	0.00	0
OTHER OUTGO (excluding Transfers of Indirect Costs)			000,000.00	000,000.00	0.00	000,000.00		
Debt Service								
Bond Redemptions		7433	145,000.00	145,000.00	0.00	145,000.00	0.00	0.0
·			157,725.00	157,725.00	0.00	157,725.00	0.00	0.0
Bond Interest and Other Service Charges		7434 7438						
Debt Service - Interest			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)			302,725.00	302,725.00	0.00	302,725.00	0.00	0.0
TOTAL, EXPENDITURES			302,725.00	302,725.00	0.00	302,725.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN		0010						
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		7614	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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	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

# 2025-26 First Interim Bond Interest and Redemption Fund Expenditures by Object

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)			0.00	0.00	0.00	0.00		

# 2025-26 First Interim Bond Interest and Redemption Fund Restricted Detail

51713730000000 Form 51I G8121C78MN(2025-26)

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

51 71373 0000000 Form AI G8121C78MN(2025-26)

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)	287.07	287.07	287.35	287.35	.28	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)	287.07	287.07	287.35	287.35	.28	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	2.84	2.84	2.84	2.84	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA						
(Sum of Lines A5a through A5f)	2.84	2.84	2.84	2.84	0.00	0.0%
6. TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	289.91	289.91	290.19	290.19	.28	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

51 71373 0000000 Form AI G8121C78MN(2025-26)

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

51 71373 0000000 Form AI G8121C78MN(2025-26)

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

51 71373 0000000 Form AI G8121C78MN(2025-26)

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			3,084,670.00	2,396,501.00	2,399,246.00	2,221,674.00	2,074,376.00	2,011,995.00	2,307,178.00	2,278,081.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		90,153.00	98,562.00	390,255.00	162,275.00	149,941.00	378,141.00	149,941.00	149,941.00
Property Taxes	8020- 8079		0.00	0.00	0.00	0.00	199,290.00	408,960.00	180,047.00	99,290.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		0.00	8,760.00	0.00	5,671.00	(4,824.00)	5,741.00	28,615.00	7,822.00
Other State Revenue	8300- 8599		152,466.00	278,449.00	0.00	68,481.00	22,788.00	61,586.00	35,118.00	87,000.00
Other Local Revenue	8600- 8799		0.00	1,440.00	7,037.00	30,802.00	13,570.00	5,273.00	20,974.00	8,324.00
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			242,619.00	387,211.00	397,292.00	267,229.00	380,765.00	859,701.00	414,695.00	352,377.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		38,088.00	135,960.00	134,932.00	139,110.00	139,905.00	152,784.00	127,133.00	135,510.00
Classified Salaries	2000- 2999		49,040.00	58,536.00	71,716.00	67,776.00	77,208.00	115,301.00	78,257.00	74,269.00
Employee Benefits	3000- 3999		42,385.00	84,089.00	87,680.00	87,765.00	93,481.00	115,514.00	92,247.00	92,567.00
Books and Supplies	4000- 4999		9,829.00	14,087.00	78,751.00	23,371.00	48,921.00	29,278.00	26,369.00	30,830.00
Services	5000- 5999		98,211.00	56,685.00	104,721.00	73,775.00	56,975.00	91,987.00	93,981.00	67,340.00
Capital Outlay	6000- 6999		0.00	55,750.00	92,315.00	45,409.00	0.00	0.00	0.00	0.00
Other Outgo	7000- 7499		2,197.00	2,221.00	1,041.00	3,350.00	43,981.00	74,030.00	13,137.00	2,874.00
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			239,750.00	407,328.00	571,156.00	440,556.00	460,471.00	578,894.00	431,124.00	403,390.00
D. BALANCE SHEET ITEMS	Ï									
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299	419,714.00	27,869.00	46,899.00	10,678.00	26,312.00	1,965.00	0.00	3,298.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		419,714.00	27,869.00	46,899.00	10,678.00	26,312.00	1,965.00	0.00	3,298.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	1,179,303.00	718,907.00	24,037.00	14,386.00	283.00	(15,360.00)	(14,376.00)	15,966.00	(5,235.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,179,303.00	718,907.00	24,037.00	14,386.00	283.00	(15,360.00)	(14,376.00)	15,966.00	(5,235.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(759,589.00)	(691,038.00)	22,862.00	(3,708.00)	26,029.00	17,325.00	14,376.00	(12,668.00)	5,235.00
E. NET INCREASE/DECREASE (B - C + D)			(688,169.00)	2,745.00	(177,572.00)	(147,298.00)	(62,381.00)	295,183.00	(29,097.00)	(45,778.00)
F. ENDING CASH (A + E)			2,396,501.00	2,399,246.00	2,221,674.00	2,074,376.00	2,011,995.00	2,307,178.00	2,278,081.00	2,232,303.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		2,232,303.00	2,260,078.00	2,205,310.00	2,098,483.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010- 8019	378,141.00	149,941.00	149,941.00	331,582.00	0.00		2,578,814.00	2,578,814.00
Property Taxes	8020- 8079	158,960.00	187,178.00	92,631.00	238,552.00			1,564,908.00	1,564,908.00
Miscellaneous Funds	8080- 8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100- 8299	6,076.00	11,345.00	12,870.00	52,841.00	3,850.00		138,767.00	138,767.00
Other State Revenue	8300- 8599	4,110.00	33,256.00	51,118.00	50,635.00	2,456.00		847,463.00	847,463.00
Other Local Revenue	8600- 8799	10,900.00	19,638.00	45,655.00	65,418.00	589.00		229,620.00	229,620.00
Interfund Transfers In	8900- 8929							0.00	0.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		558,187.00	401,358.00	352,215.00	739,028.00	6,895.00	0.00	5,359,572.00	5,359,572.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	141,043.00	140,825.00	138,996.00	188,741.00	14,360.00		1,627,387.00	1,627,387.00
Classified Salaries	2000- 2999	92,505.00	73,815.00	92,454.00	115,123.00	4,156.00		970,156.00	970,156.00
Employee Benefits	3000- 3999	95,567.00	93,269.00	93,571.00	235,081.00	8,392.00		1,221,608.00	1,221,608.00
Books and Supplies	4000- 4999	36,382.00	21,841.00	45,675.00	37,309.00	54,042.00		456,685.00	456,685.00
Services	5000- 5999	76,324.00	62,183.00	55,423.00	165,549.00	83,542.00		1,086,696.00	1,086,696.00
Capital Outlay	6000- 6999	0.00	0.00	0.00	10,890.00	4,200.00		208,564.00	208,564.00
Other Outgo	7000- 7499	71,162.00	81,788.00	23,514.00	16,640.00			335,935.00	335,935.00
Interfund Transfers Out	7600- 7629							0.00	0.00
All Other Financing Uses	7630- 7699							0.00	0.00

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		512,983.00	473,721.00	449,633.00	769,333.00	168,692.00	0.00	5,907,031.00	5,907,031.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	0.00	0.00	0.00	(35,517.00)	338,210.00		419,714.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(35,517.00)	338,210.00	0.00	419,714.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599	17,429.00	(17,595.00)	9,409.00	(257,074.00)	688,526.00		1,179,303.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		17,429.00	(17,595.00)	9,409.00	(257,074.00)	688,526.00	0.00	1,179,303.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(17,429.00)	17,595.00	(9,409.00)	221,557.00	(350,316.00)	0.00	(759,589.00)	
E. NET INCREASE/DECREASE (B - C + D)		27,775.00	(54,768.00)	(106,827.00)	191,252.00	(512,113.00)	0.00	(1,307,048.00)	(547,459.00)
F. ENDING CASH (A + E)		2,260,078.00	2,205,310.00	2,098,483.00	2,289,735.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,777,622.00	

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			2,289,735.00	2,126,960.00	1,909,500.00	1,996,927.00	1,802,897.00	1,639,121.00	1,713,772.00	1,652,425.00
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010- 8019		87,219.00	87,219.00	392,073.00	156,994.00	156,994.00	392,073.00	156,994.00	156,994.00
Property Taxes	8020- 8079		55,161.00	55,161.00	236,656.00	94,177.00	99,290.00	158,960.00	180,047.00	99,290.00
Miscellaneous Funds	8080- 8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		0.00	11,471.00	2,866.00	8,954.00	(11,961.00)	4,644.00	23,146.00	6,327.00
Other State Revenue	8300- 8599		0.00	96,482.00	191,423.00	2,370.00	15,630.00	42,242.00	24,087.00	99,277.00
Other Local Revenue	8600- 8799		0.00	1,516.00	5,200.00	47,221.00	13,570.00	18,273.00	(13,575.00)	8,324.00
Interfund Transfers In	8900- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			142,380.00	251,849.00	828,218.00	309,716.00	273,523.00	616,192.00	370,699.00	370,212.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		43,694.00	132,448.00	138,082.00	132,133.00	142,281.00	155,378.00	129,291.00	137,811.00
Classified Salaries	2000- 2999		57,968.00	64,003.00	68,287.00	72,984.00	76,757.00	114,627.00	77,800.00	73,835.00
Employee Benefits	3000- 3999		50,114.00	90,525.00	90,393.00	91,841.00	94,245.00	97,972.00	93,001.00	93,323.00
Books and Supplies	4000- 4999		18,206.00	26,524.00	32,422.00	41,954.00	38,494.00	23,038.00	20,749.00	24,259.00
Services	5000- 5999		54,795.00	87,774.00	105,638.00	45,128.00	53,387.00	86,194.00	88,063.00	63,099.00
Capital Outlay	6000- 6999		540.00	1,591.00	6,999.00	1,304.00	935.00	751.00	1,111.00	(4,052.00)
Other Outgo	7000- 7499		1,519.00	6,974.00	4,215.00	15,158.00	43,981.00	74,030.00	13,137.00	2,874.00
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			226,836.00	409,839.00	446,036.00	400,502.00	450,080.00	551,990.00	423,152.00	391,149.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299	345,105.00	15,058.00	5,839.00	13,073.00	5,693.00	1,616.00	0.00	2,711.00	0.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		345,105.00	15,058.00	5,839.00	13,073.00	5,693.00	1,616.00	0.00	2,711.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500- 9599	857,218.00	93,377.00	65,309.00	307,828.00	108,937.00	(11,165.00)	(10,449.00)	11,605.00	(3,805.00)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		857,218.00	93,377.00	65,309.00	307,828.00	108,937.00	(11,165.00)	(10,449.00)	11,605.00	(3,805.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(512,113.00)	(78,319.00)	(59,470.00)	(294,755.00)	(103,244.00)	12,781.00	10,449.00	(8,894.00)	3,805.00
E. NET INCREASE/DECREASE (B - C + D)			(162,775.00)	(217,460.00)	87,427.00	(194,030.00)	(163,776.00)	74,651.00	(61,347.00)	(17,132.00)
F. ENDING CASH (A + E)			2,126,960.00	1,909,500.00	1,996,927.00	1,802,897.00	1,639,121.00	1,713,772.00	1,652,425.00	1,635,293.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		1,635,293.00	1,689,261.00	1,539,726.00	1,485,278.00				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010- 8019	392,073.00	156,994.00	156,994.00	392,076.00			2,684,697.00	2,684,697.00
Property Taxes	8020- 8079	158,960.00	92,631.00	96,022.00	238,553.00			1,564,908.00	1,564,908.00
Miscellaneous Funds	8080- 8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100- 8299	3,354.00	16,326.00	15,410.00	27,856.00	3,850.00		112,243.00	112,243.00
Other State Revenue	8300- 8599	6,363.00	20,810.00	41,504.00	38,630.00	2,456.00		581,274.00	581,274.00
Other Local Revenue	8600- 8799	10,900.00	19,638.00	45,654.00	72,310.00	589.00		229,620.00	229,620.00
Interfund Transfers In	8900- 8929							0.00	
All Other Financing Sources	8930- 8979							0.00	
TOTAL RECEIPTS		571,650.00	306,399.00	355,584.00	769,425.00	6,895.00	0.00	5,172,742.00	5,172,742.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	143,438.00	143,216.00	141,356.00	201,531.00	14,360.00		1,655,019.00	1,655,019.00
Classified Salaries	2000- 2999	91,964.00	73,383.00	74,297.00	114,425.00	4,156.00		964,486.00	964,486.00
Employee Benefits	3000- 3999	96,348.00	94,031.00	94,335.00	237,072.00	8,392.00		1,231,592.00	1,231,592.00
Books and Supplies	4000- 4999	28,627.00	17,185.00	35,938.00	(2,098.00)	54,042.00		359,340.00	359,340.00
Services	5000- 5999	71,518.00	58,268.00	51,807.00	169,050.00	83,542.00		1,018,263.00	1,018,263.00
Capital Outlay	6000- 6999	1,956.00	852.00	1,002.00	(2,189.00)	4,200.00		15,000.00	15,000.00
Other Outgo	7000- 7499	71,162.00	81,788.00	4,457.00	16,640.00			335,935.00	335,935.00
Interfund Transfers Out	7600- 7629							0.00	0.00
All Other Financing Uses	7630- 7699							0.00	0.00

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Description	Object	March	April	Мау	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		505,013.00	468,723.00	403,192.00	734,431.00	168,692.00	0.00	5,579,635.00	5,579,635.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	0.00	0.00	0.00	(29,203.00)	330,318.00		345,105.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	(29,203.00)	330,318.00	0.00	345,105.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599	12,669.00	(12,789.00)	6,840.00	(186,865.00)	475,726.00		857,218.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		12,669.00	(12,789.00)	6,840.00	(186,865.00)	475,726.00	0.00	857,218.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(12,669.00)	12,789.00	(6,840.00)	157,662.00	(145,408.00)	0.00	(512,113.00)	
E. NET INCREASE/DECREASE (B - C + D)		53,968.00	(149,535.00)	(54,448.00)	192,656.00	(307,205.00)	0.00	(919,006.00)	(406,893.00)
F. ENDING CASH (A + E)		1,689,261.00	1,539,726.00	1,485,278.00	1,677,934.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,370,729.00	

#### First Interim 2025-26 Projected Year Totals Indirect Cost Rate Worksheet

51 71373 0000000 Form ICR G8121C78MN(2025-26)

#### 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)

50,867.00

- 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

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

3.768.284.00

#### C. Percentage of Plant Services Costs Attributable to General Administration

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

1.35%

#### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

# B. Abnormal or Mass Separation Costs (required)

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

0.00

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

#### A. Indirect Costs

 Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)

121,568.00

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

5,805.00

California Dept of Education SACS Financial Reporting Software - SACS V14 File: ICR, Version 9

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)	10,874.10
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)	138,247.10
9. Carry-Forward Adjustment (Part IV, Line F)	23,287.24
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	161,534.34
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,430,637.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	885,228.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	529,003.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	151,345.00
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)	242,957.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only)	
(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,	
resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only)	
(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals	
except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices)	
(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	794,614.90
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)	130,000.00
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)	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)	5,189,284.90
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	2.66%
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)	3.11%
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. 138,247,10 A. Indirect costs incurred in the current year (Part III, Line A8) B. Carry-forward adjustment from prior year(s) 1. Carry-forward adjustment from the second prior year (55,283.09)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 (1.15%) times Part III, Line B19); zero if negative 23,287.24 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (1.15%) times Part III, Line B19); zero if positive 0.00 D. Preliminary carry-forward adjustment (Line C1 or C2) 23.287.24 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: applicable Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: applicable Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: applicable LEA request for Option 1, Option 2, or Option 3 1 F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if 23 287 24 Option 2 or Option 3 is selected)

# First Interim 2025-26 Projected Year Totals Exhibit A: Indirect Cost Rates Charged to Programs

			Approved indirect cost rate:	1.15%
			Highest rate used in any program:	1.15%
Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	6383	427,935.00	4,921.00	1.15%
01	7810	100,657.00	1,157.00	1.15%

			21C / 8WIN (2025-26)			
Description	Object Codes	Projected Year Totals (Form 01I) (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	4,143,722.00	2.56%	4,249,605.00	3.21%	4,386,205.00
2. Federal Revenues	8100-8299	138,767.00	(19.11%)	112,243.00	.51%	112,811.00
3. Other State Revenues	8300-8599	847,463.00	(31.41%)	581,274.00	0.00%	581,274.00
4. Other Local Revenues	8600-8799	229,620.00	0.00%	229,620.00	0.00%	229,620.00
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)		5,359,572.00	(3.49%)	5,172,742.00	2.65%	5,309,910.00
B. EXPENDITURES AND OTHER FINANCING USES			(22.2.2.)	-,,		-,,
Certificated Salaries						
a. Base Salaries				1,627,387.00		1,655,019.00
				36,140.00		34,846.00
b. Step & Column Adjustment				,	-	
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments	1000 1000	4 007 007 00	4.700/	(8,508.00)	0.440/	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,627,387.00	1.70%	1,655,019.00	2.11%	1,689,865.00
2. Classified Salaries				070 450 00		004 400 00
a. Base Salaries				970,156.00	-	964,486.00
b. Step & Column Adjustment				7,647.00	-	5,860.00
c. Cost-of-Living Adjustment				0.00	-	0.00
d. Other Adjustments				(13,317.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	970,156.00	(.58%)	964,486.00	.61%	970,346.00
3. Employee Benefits	3000-3999	1,221,608.00	.82%	1,231,592.00	1.42%	1,249,101.00
4. Books and Supplies	4000-4999	456,685.00	(21.32%)	359,340.00	(.21%)	358,570.00
Services and Other Operating Expenditures	5000-5999	1,086,696.00	(6.30%)	1,018,263.00	1.62%	1,034,749.00
6. Capital Outlay	6000-6999	208,564.00	(92.81%)	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	335,935.00	0.00%	335,935.00	0.00%	335,935.00
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	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)		5,907,031.00	(5.54%)	5,579,635.00	1.33%	5,653,566.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(547,459.00)		(406,893.00)		(343,656.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,325,082.00		1,777,623.00		1,370,730.00
2. Ending Fund Balance (Sum lines C and D1)		1,777,623.00		1,370,730.00		1,027,074.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,245,204.00		763,761.00		288,598.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated		1.50				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
Reserve for Economic Uncertainties	9789	295,352.00		278,982.00		282,678.00
2. Unassigned/Unappropriated	9790	237,067.00		327,987.00		455,798.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,777,623.00		1,370,730.00		1,027,074.00
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	295,352.00		278,982.00		282,678.00
c. Unassigned/Unappropriated	9790	237,067.00		327,987.00		455,798.00
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	29,464.00		31,964.00		34,464.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		561,883.00		638,933.00		772,940.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.51%		11.45%		13.67%
F. RECOMMENDED RESERVES						<u> </u>
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation						
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special		_				
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA		0.00		5,55		
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 pr	oiections)	287.35		287.35		287.35
Calculating the Reserves	ojootiono,	201.00		201.00		207.00
a. Expenditures and Other Financing Uses (Line B11)		5,907,031.00		5,579,635.00		5,653,566.00
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)	110)	5,907,031.00		5,579,635.00		5,653,566.00
		5,307,031.00		3,379,033.00		3,003,000.00
d. Reserve Standard Percentage Level		F0/		En/		E0/
(Refer to Form 01CSI, Criterion 10 for calculation details)		5%		379 091 75		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		295,351.55		278,981.75		282,678.30
f. Reserve Standard - By Amount  (Refer to Form 01CS). Criterion 10 for coloulation details)		99 000 00		99 000 00		99,000,00
(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)		295,351.55		278,981.75		282,678.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (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	4,143,722.00	2.56%	4,249,605.00	3.21%	4,386,205.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	70,130.00	0.00%	70,130.00	0.00%	70,130.00
4. Other Local Revenues	8600-8799	209,220.00	0.00%	209,220.00	0.00%	209,220.00
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	(702,935.00)	5.38%	(740,745.00)	1.02%	(748,270.00)
6. Total (Sum lines A1 thru A5c)		3,720,137.00	1.83%	3,788,210.00	3.41%	3,917,285.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				1,274,361.00		1,302,894.00
b. Step & Column Adjustment				28,533.00	-	27,613.00
c. Cost-of-Living Adjustment				20,000.00	-	27,010.00
d. Other Adjustments					-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,274,361.00	2.24%	1,302,894.00	2.12%	1,330,507.00
Classified Salaries	1000-1000	1,274,301.00	2.2470	1,302,034.00	2.1270	1,000,007.00
a. Base Salaries				556,637.00		562,088.00
b. Step & Column Adjustment				5,451.00	-	4,413.00
c. Cost-of-Living Adjustment				5,401.00	-	4,410.00
d. Other Adjustments					-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	556,637.00	.98%	562,088.00	.79%	566,501.00
Total Glassified Galaries (Gulfi lines B2a tilla B2a)     Employee Benefits	3000-3999	757,385.00	1.15%	766,131.00	1.61%	778,461.00
Employee Benefits     Books and Supplies	4000-4999	152,537.00	2.82%	156,839.00	2.72%	161,105.00
Services and Other Operating Expenditures	5000-5999	884,094.00	.48%	888,335.00	2.64%	911,831.00
6. Capital Outlay	6000-6999	180,564.00	(91.69%)	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	27,294.00	0.00%	27,294.00	0.00%	27,294.00
Other Outgo - Transfers of Indirect Costs	7300-7399	(6,078.00)	(19.04%)	(4,921.00)	0.00%	(4,921.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,826,794.00	(2.96%)	3,713,660.00	1.94%	3,785,778.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(106,657.00)		74,550.00		131,507.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		639,076.00		532,419.00		606,969.00
2. Ending Fund Balance (Sum lines C and D1)		532,419.00		606,969.00		738,476.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
Reserve for Economic Uncertainties	9789	295,352.00		278,982.00		282,678.00
2. Unassigned/Unappropriated	9790	237,067.00		327,987.00		455,798.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		532,419.00		606,969.00		738,476.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	295,352.00		278,982.00		282,678.00
c. Unassigned/Unappropriated	9790	237,067.00		327,987.00		455,798.00
(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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	29,464.00		31,964.00		34,464.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		561,883.00		638,933.00		772,940.00

# 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.

		<del>                                     </del>	-			
Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	138,767.00	(19.11%)	112,243.00	.51%	112,811.00
3. Other State Revenues	8300-8599	777,333.00	(34.24%)	511,144.00	0.00%	511,144.00
4. Other Local Revenues	8600-8799	20,400.00	0.00%	20,400.00	0.00%	20,400.00
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	702,935.00	5.38%	740,745.00	1.02%	748,270.00
6. Total (Sum lines A1 thru A5c)		1,639,435.00	(15.55%)	1,384,532.00	.58%	1,392,625.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				353,026.00		352,125.00
b. Step & Column Adjustment			-	7,607.00	-	7,233.00
c. Cost-of-Living Adjustment			-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
d. Other Adjustments			-	(8,508.00)	-	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	353,026.00	(.26%)	352,125.00	2.05%	359,358.00
2. Classified Salaries			()			,
a. Base Salaries				413,519.00		402,398.00
b. Step & Column Adjustment			-	2,196.00	-	1,447.00
c. Cost-of-Living Adjustment			-	·	-	·
d. Other Adjustments			-	(13,317.00)	-	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	413,519.00	(2.69%)	402,398.00	.36%	403,845.00
3. Employee Benefits	3000-3999	464,223.00	.27%	465,461.00	1.11%	470,640.00
4. Books and Supplies	4000-4999	304,148.00	(33.42%)	202,501.00	(2.49%)	197,465.00
5. Services and Other Operating Expenditures	5000-5999	202,602.00	(35.87%)	129,928.00	(5.40%)	122,918.00
6. Capital Outlay	6000-6999	28,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	308,641.00	0.00%	308,641.00	0.00%	308,641.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,078.00	(19.04%)	4,921.00	0.00%	4,921.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		2,080,237.00	(10.30%)	1,865,975.00	.10%	1,867,788.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(440,802.00)		(481,443.00)		(475,163.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,686,006.00		1,245,204.00		763,761.00
2. Ending Fund Balance (Sum lines C and D1)		1,245,204.00		763,761.00		288,598.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,245,204.00		763,761.00		288,598.00
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,245,204.00		763,761.00		288,598.00
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.

Removed one-time 2% bonus to certificated and classified paid with Arts & Music for Classified, and Student Support & Prof Dev for Certificated.

# First Interim 2025-26 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

51 71373 0000000 Form ESMOE G8121C78MN(2025-26)

	Funds 01, 09, and 62			2025-26 Expenditures
Section I - Expenditures	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,907,031.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	256,222.00
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	208,564.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	41,294.00
4. Other Transfers Out	All	9200	7200-7299	24,363.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.00
7. Nonagency	7100-7199	All except 5000- 5999, 9000-9999	1000-7999	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered	anually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.		
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				274,221.00
D. Plus additional MOE expenditures:				
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
Expenditures to cover deficits for student body activities	Manually entered	. Must not include exp A or D1.	penditures in lines	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				5,376,588.00
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)*				299.58
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,947.09
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Tot	tal	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.)			5,750,868.01	19,856.60
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)			5,750,868.01	19,856.60
B. Required effort (Line A.2 times 90%)			5,175,781.21	17,870.94
C. Current year expenditures (Line I.E and Line II.B)			5,376,588.00	17,947.09
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	

# First Interim 2025-26 Projected Year Totals Every Student Succeeds Act Maintenance of Effort Expenditures

51 71373 0000000 Form ESMOE G8121C78MN(2025-26)

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					

adoption.

#### First Interim General Fund School District Criteria and Standards Review

51 71373 0000000 Form 01CSI G8121C78MN(2025-26)

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 budget

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

# 1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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

	Budget Adoption	First Interim		
	Budget	Projected Year Totals		
Fiscal Year	(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	287.07	287.35		
Charter School	0.00	0.00		
Total ADA	287.07	287.35	.1%	Met
1st Subsequent Year (2026-27)				
District Regular	287.07	287.35		
Charter School				
Total ADA	287.07	287.35	.1%	Met
2nd Subsequent Year (2027-28)				
District Regular	287.07	287.35		
Charter School				
Total ADA	287.07	287.35	.1%	Met

# 1B. Comparison of District ADA to the Standard

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

1a.	STANDARD MET	<ul> <li>Funded ADA has not changed</li> </ul>	Leince hudget adoption h	u more than two percent in a	any of the current year or t	wa eubegaught fieral vagre
ıa.	STANDARD INC.	- I unded ADA has not changed	i airice buuget auoption b	y more man two percent in a	any or the current year or t	wo subsequent nscar years.

Explanation:		
(required if NOT met)		

#### First Interim General Fund School District Criteria and Standards Review

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## 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 budget adoption

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

## 2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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 data in the second column for all fiscal years. Enter data in the second column for all fiscal years.

#### Enrollment

	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	315.00	307.00		
Charter School				
Total Enrollmen	315.00	307.00	(2.5%)	Not Met
1st Subsequent Year (2026-27)				
District Regular	315.00	307.00		
Charter School				
Total Enrollmen	315.00	307.00	(2.5%)	Not Met
2nd Subsequent Year (2027-28)				
District Regular	315.00	307.00		
Charter School				
Total Enrollmen	315.00	307.00	(2.5%)	Not Met

#### 2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation	1:
-------------	----

(required if NOT met)

The district was projecting to have a higher enrollment at the time of budget development. Unfortunately, the enrollment was short by 8 students

# First Interim General Fund School District Criteria and Standards Review

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## 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. Budget Adoption 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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CALPADS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	289	310	
Charter School			
Total ADA/Enrollment	289	310	93.2%
Second Prior Year (2023-24)			
District Regular	278	299	
Charter School			
Total ADA/Enrollment	278	299	93.0%
First Prior Year (2024-25)			
District Regular	287	308	
Charter School	0		
Total ADA/Enrollment	287	308	93.2%
	93.1%		
District's ADA to	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.

	Estimated P-2 ADA	Enrollment		
		CALPADS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	287	307		
Charter School	0			
Total ADA/Enrollment	287	307	93.5%	Met
1st Subsequent Year (2026-27)				
District Regular	287	307		
Charter School				
Total ADA/Enrollment	287	307	93.5%	Met
2nd Subsequent Year (2027-28)				
District Regular	287	307		
Charter School				
Total ADA/Enrollment	287	307	93.5%	Met

# First Interim General Fund School District Criteria and Standards Review

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3C. Comparison of District ADA to Enrollment Ratio to	the Standard
DATA ENTRY: Enter an explanation if the standard is not me	et.
<ol> <li>STANDARD MET - Projected P-2 ADA to enroll</li> </ol>	ment ratio has not exceeded the standard for the current year and two subsequent fiscal years.
Explanation:	
(required if NOT met)	

#### First Interim General Fund School District Criteria and Standards Review

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4.	CDITE	DION.	LCEE	Revenue
4.	CKIII	ERIUN:	LUFF	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 budget adoption.

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

# 4A. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Budget Adoption 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)

Budget Adoption First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2025-26)	4,146,087.00	4,143,722.00	(.1%)	Met
1st Subsequent Year (2026-27)	4,258,531.00	4,249,605.00	(.2%)	Met
2nd Subsequent Year (2027-28)	4,402,059.00	4,386,205.00	(.4%)	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 budget adoption by	more than two percent for the cur	ent year and two subsequent fiscal years.

Explanation:	
(required if NOT met)	

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#### 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.

Unaudited	Actuals	- L	Inres	tricte	ed
-----------	---------	-----	-------	--------	----

	(Resources	Ratio	
	Salaries and Benefits Total Expenditures		of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures
Third Prior Year (2022-23)	2,357,748.56	3,613,001.93	65.3%
Second Prior Year (2023-24)	2,454,607.30	3,870,039.99	63.4%
First Prior Year (2024-25)	2,789,300.60	4,379,260.20	63.7%
		64.1%	

	Current Year	1st Subsequent Year	2nd Subsequent Year	
	(2025-26)	(2026-27)	(2027-28)	
District's Reserve Standard Percentage	5%	5%	5%	
(Criterion 10B, Line 4)	576	576	376	
District's Salaries and Benefits Standard				
(historical average ratio, plus/minus the	59.1% to 69.1%	59.1% to 69.1%	59.1% to 69.1%	
greater of 3% or the district's reserve	59.1% 10 69.1%	59.1% 10 69.1%		
standard percentage):				

#### 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.

# Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 01I, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2025-26)	2,588,383.00	3,826,794.00	67.6%	Met
1st Subsequent Year (2026-27)	2,631,113.00	3,713,660.00	70.8%	Not Met
2nd Subsequent Year (2027-28)	2,675,469.00	3,785,778.00	70.7%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:

The district removed one-time capital expenditures in 26-27 which decreased the total expenditures.

(required if NOT met)

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#### 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 budget adoption. 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%

10.9%

District's Other Revenues and Expenditures Explanation Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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.

	Budget Adoption	First Interim			
	Budget	Projected Year Totals		Change Is Outside	
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)					
Current Year (2025-26)	128,597.00	138,767.00	7.9%	Yes	
1st Subsequent Year (2026-27)	101,694.00	112,243.00	10.4%	Yes	

101,694.00

Explanation:

(required if Yes)

The increase in Federal Revenue from Budget Adoption is directly related to budgeting carryover from REAP in 25-26, and keeping the full allocation in 26-27 and 27-28.

112,811.00

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

Current Year (2025-26)	752,161.00	847,463.00	12.7%	Yes
1st Subsequent Year (2026-27)	574,337.00	581,274.00	1.2%	No
2nd Subsequent Year (2027-28)	574,337.00	581,274.00	1.2%	No

Explanation: (required if Yes) The increase in Other State revenue from Budget Adoption is a net result of increasing Special Ed Mental Health, CTEIG, Arts & Music, Student Support & Prof Dev, and A-G Grant. and decreasing CDFA grant to match projected expenditures.

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

2nd Subsequent Year (2027-28)

259,620.00	229,620.00	-11.6%	Yes
258,400.00	229,620.00	-11.1%	Yes
258,400.00	229,620.00	-11.1%	Yes

# Explanation:

(required if Yes)

Removed one-time donation for Marquee Sign at First Interim, as well as the culinary revenue in all three years.

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

453,800.00	456,685.00	.6%	No
327,781.00	359,340.00	9.6%	Yes
326,168.00	358,570.00	9.9%	Yes

# Explanation:

(required if Yes)

The increase in Books and Supplies from Adopted Budget is a direct result of increasing the budget for CTEIG, Dual Enrollment, and REAP to follow district's expenditure plans.

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

1,011,579.00	1,086,696.00	7.4%	Yes
970,081.00	1,018,263.00	5.0%	No
985,718.00	1,034,749.00	5.0%	No

# Explanation:

(required if Yes)

The increase in Services and Other Operating expenditures form Budget Adoption is a direct result of increasing the budget for legal fees, sports program, Lottery, REAP, and Golden State Pathways to match projected expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status		
Total Federal, Other State, and Other Local Revenue (Section 6A)						
Current Year (2025-26)	1,140,378.00	1,215,850.00	6.6%	Not Met		
1st Subsequent Year (2026-27)	934,431.00	923,137.00	-1.2%	Met		
2nd Subsequent Year (2027-28)	934,431.00	923,705.00	-1.1%	Met		
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)						
Current Year (2025-26)	1,465,379.00	1,543,381.00	5.3%	Not Met		
1st Subsequent Year (2026-27)	1,297,862.00	1,377,603.00	6.1%	Not Met		
2nd Subsequent Year (2027-28)	1,311,886.00	1,393,319.00	6.2%	Not Met		

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

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

1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption 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.

Exp	anation	:

Federal Revenue

(linked from 6A

if NOT met)

The increase in Federal Revenue from Budget Adoption is directly related to budgeting carryover from REAP in 25-26, and keeping the full allocation in 26-27 and 27-28.

# Explanation:

Other State Revenue

(linked from 6A

if NOT met)

The increase in Other State revenue from Budget Adoption is a net result of increasing Special Ed Mental Health, CTEIG, Arts & Music, Student Support & Prof Dev, and A-G Grant. and decreasing CDFA grant to match projected expenditures.

# Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

Removed one-time donation for Marquee Sign at First Interim, as well as the culinary revenue in all three years.

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

The increase in Books and Supplies from Adopted Budget is a direct result of increasing the budget for CTEIG, Dual Enrollment, and REAP to follow district's expenditure plans.

#### Explanation:

Services and Other Exps
(linked from 6A

if NOT met)

The increase in Services and Other Operating expenditures form Budget Adoption is a direct result of increasing the budget for legal fees, sports program, Lottery, REAP, and Golden State Pathways to match projected expenditures.

#### First Interim General Fund School District Criteria and Standards Review

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# 7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

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

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

# First Interim General Fund School District Criteria and Standards Review

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# 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.

<sup>1</sup>Available 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.

A 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)	9.5%	11.5%	13.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.2%	3.8%	4.6%

#### 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

#### Projected Year Totals

	1 10,000.00	Total Totalo		
	Net Change in	Total Unrestricted Expenditures		
	Unrestricted Fund Balance	and Other Financing Uses	Deficit Spending Level	
	(Form 01I, Section E)	(Form 01I, Objects 1000- 7999)	(If Net Change in Unrestricted Fund	
Fiscal Year	(Form MYPI, Line C)	(Form MYPI, Line B11)	Balance is negative, else N/A)	Status
Current Year (2025-26)	(106,657.00)	3,826,794.00	2.8%	Met
1st Subsequent Year (2026-27)	74,550.00	3,713,660.00	N/A	Met
2nd Subsequent Year (2027-28)	131,507.00	3,785,778.00	N/A	Met

# 8C. Comparison of District Deficit Spending to the Standard

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

1a.	STANDARD MET -	<ul> <li>Unrestricted deficit spending.</li> </ul>	if any, has not exceeded the	e standard percentage level in	n any of the current year o	or two subsequent fiscal years.

Explanation:		
(required if NOT met)		

#### First Interim General Fund School District Criteria and Standards Review

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<ol><li>CRITERION: Fund and Cash Balance</li></ol>	ces	Balan	Cash	and	Fund	CRITERION:	9.
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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 F	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.					
	Ending Fund Balance				
	General Fund				
	Projected Year Totals				
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status			
Current Year (2025-26)	1,777,623.00	Met			
1st Subsequent Year (2026-27)	1,370,730.00	Met			
2nd Subsequent Year (2027-28)	1,027,074.00	Met			
			1		
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 b	alance will be positive at the end of the current fis	cal vear.			
		··· <b>,</b> ···			
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 m					
	Ending Cash Balance				
	General Fund				
Fiscal Year	(Form CASH, Line F, June Column)	Status	1		
Current Year (2025-26)	2,289,735.00	Met			
9B-2. Comparison of the District's Ending Cash Balance to the Stand	uaru				
DATA ENTRY: Enter an explanation if the standard is not met.					
1a. STANDARD MET - Projected general fund cash balance will be	be positive at the end of the current fiscal year.				
Explanation:					
(required if NOT met)					

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#### 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

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	

<sup>&</sup>lt;sup>1</sup> 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.

<sup>&</sup>lt;sup>3</sup> 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	1st Subsequent Year	2nd Subsequent Year	
	(2025-26)	(2026-27)	(2027-28)	
P-2 ADA (Current Year, Form AI, Lines A4 and C4.	287	287	287	
ubsequent Years, Form MYPI, Line F2, if available.)		1		
District's Reserve Standard Percentage Level:	5%	5%	5%	

District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)

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?

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

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

Projected Year Totals

1st Subsequent Year

2nd Subsequent Year (2027-28)

b. Special Education Pass-through Funds

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

(2025-26) (2026-27) 0.00 0.00 0.00

# 10B. Calculating the District's Reserve Standard

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

# Current Year

Current Year

Projected Year Totals		Subsequent Year	2nd Subsequent Year		
(2025-26)		(2026-27)	(2027-28)		
	5,907,031.00	5,579,635.00	5,653,566.00		
	0.00	0.00	0.00		
	5,907,031.00	5,579,635.00	5,653,566.00		

1. Expenditures and Other Financing Uses

(Form 01I, objects 1000-7999) (Form MYPI, Line B11)

(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)

- Plus: Special Education Pass-through
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)

California Dept of Education SACS Financial Reporting Software - SACS V14 File: CSI\_District, Version 10

<sup>&</sup>lt;sup>2</sup> 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.

#### First Interim General Fund School District Criteria and Standards Review

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

5%	5%	5%
295,351.55	278,981.75	282,678.30
88,000.00	88,000.00	88,000.00
295,351.55	278,981.75	282,678.30

# 10C. Calculating the District's Available Reserve Amount

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

		Current Year			
Reserve	Amounts	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year	
(Unrestric	eted resources 0000-1999 except Line 4)	(2025-26)	(2026-27)	(2027-28)	
1.	General Fund - Stabilization Arrangements				
	(Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00	
2.	General Fund - Reserve for Economic Uncertainties				
	(Fund 01, Object 9789) (Form MYPI, Line E1b)	295,352.00	278,982.00	282,678.00	
3.	General Fund - Unassigned/Unappropriated Amount				
	(Fund 01, Object 9790) (Form MYPI, Line E1c)	237,067.00	327,987.00	455,798.00	
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	0.00	0.00	
6.	Special Reserve Fund - Reserve for Economic Uncertainties				
	(Fund 17, Object 9789) (Form MYPI, Line E2b)	29,464.00	31,964.00	34,464.00	
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)	561,883.00	638,933.00	772,940.00	
9.	District's Available Reserve Percentage (Information only)				
	(Line 8 divided by Section 10B, Line 3)	9.51%	11.45%	13.67%	
	District's Reserve Standard				
	(Section 10B, Line 7):	295,351.55	278,981.75	282,678.30	
	Status:	Met	Met	Met	

10D.	Comparison	of District	Reserve	Amount to	the Standard

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

1a.	STANDARD MET.	Available recenves	have met the	standard for the current	t year and two subseque	nt fieral veare
ıa.	STANDARD MET	· Available reserves	nave met me s	stanuaru ioi the current	i yeai anu iwo subseque	it iistai yeais.

Explanation:	
(required if NOT met)	

# First Interim General Fund School District Criteria and Standards Review

SUPPLEM	ENTAL INFORMATION						
DATA ENT	RY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.						
<b>S1</b> .	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 budget adoption 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 budget adoption 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)?						
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:						

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#### 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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.

	Budget Adoption	First Interim	Percent		
Description / Fiscal Year	(Form 01CS, Item S5A)	Projected Year Totals	Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(658,312.00)	(702,935.00)	6.8%	44,623.00	Not Met
1st Subsequent Year (2026-27)	(690,552.00)	740,745.00	-207.3%	(1,431,297.00)	Not Met
2nd Subsequent Year (2027-28)	(694,699.00)	748,270.00	-207.7%	(1,442,969.00)	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)	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 budget adoption that may impact the general fund operational budget?

<sup>\*</sup> Include transfers used to cover operating deficits in either the general fund or any other fund.

# First Interim General Fund School District Criteria and Standards Review

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S5B. Stat	tus of the District's Projected Contributions,	Transfers, and Capital Projects						
DATA EN	TRY: Enter an explanation if Not Met for items 1a	a-1c or if Yes for Item 1d.						
1a.	a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption 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)	The increase in projected contribution from unrestricted general fund to restricted is a direct result of the increase in projected Special Ed Excess Cost.						
1b.	MET - Projected transfers in have not changed	d since budget adoption 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 change	ed since budget adoption 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 of	overruns occurring since budget adoption that may impact the general fund operational budget.						
	Project Information:							
	(required if YES)							

#### First Interim General Fund School District Criteria and Standards Review

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Principal Balance

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# S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

# of Years

6A. Iden	tification of the District's Long-term Commitments		
	RY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it vote overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, c		
1.	a. Does your district have long-term (multiyear) commitments?		
	(If No, skip items 1b and 2 and sections S6B and S6C)	Yes	
	b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred		
	since budget adoption?	No	

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

SACS Fund and Object Codes Used For:

Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2025
Leases	1	Fund 01	OBJ 7438-7439	6,757
Certificates of Participation				
General Obligation Bonds	18	Fund 51	OBJ 7433-7434	3,490,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB): Unamortized Bond Premium	9	Fund 51	OBJ 7433-7434	146,076
Other Long-term Commitments (do not include OPEB):				
Financed Purchases	4	Fund 01	OBJ 7438-7439	49,168
TOTAL:				3,692,001

# First Interim General Fund School District Criteria and Standards Review

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	Prior Year (2024-25) Annual Payment	Current Year (2025-26) Annual Payment	1st Subsequent Year (2026-27) Annual Payment	2nd Subsequent Year (2027-28) Annual Payment
Type of Commitment (continued)	(P & I)	(P & I)	(P & I)	(P & I)
Leases	6,826	0	0	0
Certificates of Participation				
General Obligation Bonds	320,608	324,698	254,794	260,219
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued): Unamortized Bond Premium				
Financed Purchases	25,036	10,854	10,854	9,046
Total Annual Payments:	352,470	335,552	265,648	269,265
Has total annual payment increas	ed over prior year (2024-25)?	No	No	No

# First Interim General Fund School District Criteria and Standards Review

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 commitme	ents 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 U	Ised to Pay Longsterm Commitments				
ood. Identification of Decreases to I anding obtates to	isca to Fay Long-term communicate				
DATA ENTRY: Click the appropriate Yes or No button in Ite	em 1; if Yes, an explanation is required in Item 2.				
Will funding sources used to pay long-term con	nmitments decrease or expire prior to the end of the commitment period, or are they one-time sources?				
	No				
No - Funding sources will not decrease or expir	re prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.				
Explanation:					
(Required if Yes)					
	1				

#### First Interim General Fund School District Criteria and Standards Review

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# S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, 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)

	RY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exi a in items 2-4.	st (Form 01CS,	Item S7A) will be	extracted;	otherwise, enter Bud	dget Adoption and First
1	a. Does your district provide postemployment benefits					
	other than pensions (OPEB)? (If No, skip items 1b-4)	N	No			
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?					
		n	/a			
	c. If Yes to Item 1a, have there been changes since					
	budget adoption in OPEB contributions?	n	/a			
			Budget Add			
2	OPEB Liabilities		(Form 01CS, It	tem S7A)	First Interim	ı
	a. Total OPEB liability					
	b. OPEB plan(s) fiduciary net position (if applicable)					
	c. Total/Net OPEB liability (Line 2a minus Line 2b)			0.00	0.00	
	d. Is total OPEB liability based on the district's estimate					
	or an actuarial valuation?					
	e. If based on an actuarial valuation, indicate the measurement date					
	of the OPEB valuation.					
3	OPEB Contributions					
	a. OPEB actuarially determined contribution (ADC) if available, per		Budget Add	ption		
	actuarial valuation or Alternative Measurement Method		(Form 01CS, It	tem S7A)	First Interim	
	Current Year (2025-26)					
	1st Subsequent Year (2026-27)					
	2nd Subsequent Year (2027-28)					
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)					
	(Funds 01-70, objects 3701-3752)					
	Current Year (2025-26)			0.00	0.00	
	1st Subsequent Year (2026-27)					
	2nd Subsequent Year (2027-28)					
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)					
	Current Year (2025-26)					
	1st Subsequent Year (2026-27)					
	2nd Subsequent Year (2027-28)					
						I
	d. Number of retirees receiving OPEB benefits					ı
	Current Year (2025-26)					
	1st Subsequent Year (2026-27)					
	2nd Subsequent Year (2027-28)					

East Nicolaus Joint Union Hi	gh
Sutter County	

51 71373 00	0000
Form	01CS
G8121C78MN(20	25-26

4.	
	Comments:

# First Interim General Fund School District Criteria and Standards Review

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs					
	ITRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that ata in items 2-4.	exist (Form 01CS,	Item S7B) will be extracted;	otherwise, enter Bu	dget Adoption and First
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 budget adoption in self-insurance liabilities?	n/a			
	c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?	n/a			
			Budget Adoption		
2	Self-Insurance Liabilities		(Form 01CS, Item S7B)	First Interim	
	a. Accrued liability for self-insurance programs				
	b. Unfunded liability for self-insurance programs				
3	Self-Insurance Contributions		Budget Adoption		
	a. Required contribution (funding) for self-insurance programs		(Form 01CS, Item S7B)	First Interim	
	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:				'

#### First Interim General Fund School District Criteria and Standards Review

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# S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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. Cos	st Analysis of District's Labor Agreements - Certificated (No	on-management) Employees						=
DATA EN	TRY: Click the appropriate Yes or No button for "Status of Certif	ficated Labor Agreements as of the	ne Previous Ren	orting Period " Th	nere are no ext	ractions in this see	ction	_
J/(I/(LIV	The state of the state of the state of the state of state	nouted Edbor Agreements de or to	ic i revious rep	orting r chod. Tr	iore are no ext	ractions in this ser	Stion.	
	Certificated Labor Agreements as of the Previous Reporting	ng Period		Yes				
Were all c	certificated labor negotiations settled as of budget adoption?							
		ete number of FTEs, then skip to	section S8B.					
	If No, continue	e with section S8A.						
Certificat	ed (Non-management) Salary and Benefit Negotiations							
		Prior Year (2nd Interim)	Currer	nt Year	1st Subs	equent Year	2nd Subsequent Year	
		(2024-25)	(202	5-26)	(20)	26-27)	(2027-28)	
	f certificated (non-management) full-time-equivalent (FTE)							Ī
oositions		17.00		15.55		16.55	16.55	1
1a.	Have any salary and benefit negotiations been settled since be	udget adoption?		n/a				
		e corresponding public disclosure	documents have	l e been filed with	the COE, com	plete questions 2 a	and 3.	
		e corresponding public disclosure						
	If No, complet	te questions 6 and 7.						
1b.	Are any salary and benefit negotiations still unsettled?			No				
	If Yes, complete questions 6 and 7.							
Vacatiatio	ons Settled Since Budget Adoption							
2a.	Per Government Code Section 3547.5(a), date of public disclo	sure board meeting:						
	(,-							
2b.	Per Government Code Section 3547.5(b), was the collective b	argaining agreement						
	certified by the district superintendent and chief business office	cial?						
	If Yes, date of	Superintendent and CBO certific	ation:					
2	Dec Conservation Code Continue 2547 5(a) was a builded assisti							
3.	Per Government Code Section 3547.5(c), was a budget revision to meet the costs of the collective bargaining agreement?	оп адоргед		n/a				
		f budget revision board adoption:		11// a				
	ii 105, dato oi	budget revision board adoption.						
4.	Period covered by the agreement:	Begin Date:			End Date:			
5.	Salary settlement:		Currer			equent Year	2nd Subsequent Year	
			(202	5-26)	(20:	26-27)	(2027-28)	7
	Is the cost of salary settlement included in the interim and mu	iltiyear						
	projections (MYPs)?	ne Year Agreement						┙
		salary settlement						٦
		alary schedule from prior year						4
		or						
	Mu	ultiyear Agreement						
	Total cost of s	salary settlement						
		alary schedule from prior year kt, such as "Reopener")						1

# First Interim General Fund School District Criteria and Standards Review

	Identify the source of funding that will be used to support multiyear salary commitments:								
<u>Negotiati</u>	Negotiations Not Settled								
6.	Cost of a one percent increase in salary and state	utory benefits							
			Current Year	1st Subsequent Year	2nd Subsequent Year				
			(2025-26)	(2026-27)	(2027-28)				
7.	Amount included for any tentative salary schedule	e increases							
			Current Year	1st Subsequent Year	2nd Subsequent Year				
Certifica	ted (Non-management) Health and Welfare (H&V	V) Benefits	(2025-26)	(2026-27)	(2027-28)				
1.	Are costs of H&W benefit changes included in the	e 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							

# First Interim General Fund School District Criteria and Standards Review

Certifica	ated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any	new costs negotiated since budget adoption 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	1st Subsequent Year	2nd Subsequent Year
Certifica	ated (Non-management) Step and Column Adjustments	(2025-26)	(2026-27)	(2027-28)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		O	4-t Outt V	0-4 0-4
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certifica	ated (Non-management) Attrition (layoffs and retirements)	(2025-26)	(2026-27)	(2027-28)
1.	Are savings from attrition included in the interim and MYPs?			
1.	Are savings from attrition included in the interim and wries?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and			
	MYPs?			
Certific	ated (Non-management) - Other			
	er significant contract changes that have occurred since budget adoption and the cost impact of ea	ach change (i.e. class size hou	rs of employment leave of abse	nce honuses etc.):
Liot othe	s organical contract changes that have occurred only budget adoption and the cost impact of ca	ion onlings (i.e., oldes eles, ned	io or employment, loave or abou	, bondoo, c.c <i>j.</i>

# First Interim General Fund School District Criteria and Standards Review

S8B. Cos	S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees								
DATA ENT	RY: Click the appropriate Yes or No button for "Status of	Classified Labor Agreements as	s of the	Previous Repor	ting Period." The	re are no extraction	ons in this sect	ion.	
Status of	Classified Labor Agreements as of the Previous Repo	orting Period							
Were all c	lassified labor negotiations settled as of budget adoption?				N-				
	If Yes, c	omplete number of FTEs, then	skip to	section S8C.	No				
	If No, co	ontinue with section S8B.		•					
Classified	I (Non-management) Salary and Benefit Negotiations								
		Prior Year (2nd Interi	im)	Curren		1st Subsequ		2nd Subsequent	Year
		(2024-25)	1	(2025		(2026-		(2027-28)	
Number of	f classified (non-management) FTE positions		12.00		11.37		11.37		11.37
1a.	Have any salary and benefit negotiations been settled sin	nce budget adoption?			Yes				
		and the corresponding public dis-	closure (	documents have		the COE. comple	te questions 2	and 3.	
		and the corresponding public dis-							
		omplete questions 6 and 7.				,			
	·								
1b.	Are any salary and benefit negotiations still unsettled?								
	If Yes, c	omplete questions 6 and 7.			No				
Negotiatio	ns Settled Since Budget Adoption			1					
2a.	Per Government Code Section 3547.5(a), date of public	disclosure board meeting:			Sep 08, 2	025			
2b.	Per Government Code Section 3547.5(b), was the collect	tive bargaining agreement							
	certified by the district superintendent and chief business				Yes				
		ate of Superintendent and CBO	certifica	ation:					
3.	Per Government Code Section 3547.5(c), was a budget	revision adopted							
	to meet the costs of the collective bargaining agreement	?			No				
	If Yes, d	ate of budget revision board ad-	option:						
4.	Period covered by the agreement:	Begin Date:				End Date:			
5.	Salary settlement:			Curren	t Year	1st Subsequ	ent Year	2nd Subsequent	Year
			_	(2025	5-26)	(2026-	27)	(2027-28)	
	Is the cost of salary settlement included in the interim ar	nd multiyear							
	projections (MYPs)?								
		One Year Agreement							
	Total cos	st of salary settlement	Γ						
		e in salary schedule from prior	vear -						
	_	or							
		Multiyear Agreement							
	Total cos	st of salary settlement							
		e in salary schedule from prior	year						
	(may ent	ter text, such as "Reopener")	L						
	Identify t	the source of funding that will b	e used t	o support multiv	ear salarv comm	itments:			
				11	.,				

# First Interim General Fund School District Criteria and Standards Review

<u>Negotiati</u>	ons Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits			
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2025-26)	(2026-27)	(2027-28)
7.	Amount included for any tentative salary schedule increases	(==== == ,	(==== =: )	(===: ==)
	·			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Health and Welfare (H&W) Benefits	(2025-26)	(2026-27)	(2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3. 4.	Percent of H&W cost paid by employer  Percent projected change in H&W cost over prior year			
4.	Percent projected change in maw cost over phor year			
Classifie	d (Non-management) Prior Year Settlements Negotiated Since Budget Adoption			
Are any r	new costs negotiated since budget adoption 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	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Step and Column Adjustments	(2025-26)	(2026-27)	(2027-28)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifie	d (Non-management) Attrition (layoffs and retirements)	(2025-26)	(2026-27)	(2027-28)
1.	Are savings from attrition included in the interim and MYPs?			
١.	Are savings from attrition included in the interim and with 5:			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and			
	MYPs?			
Classifie	d (Non-management) - Other			
	significant contract changes that have occurred since budget adoption and the cost impact of ea	ch (i.e., hours of employment, le	ave of absence, bonuses, etc.):	

# First Interim General Fund School District Criteria and Standards Review

S8C. Co	st Analysis of District's Labor Agreements - Mana	gement/Sup	pervisor/Confidential Employe	ees			
DATA EN section.	ITRY: Click the appropriate Yes or No button for "Statu	ıs of Manag	ement/Supervisor/Confidential L	abor Agreement	s as of the Prev	ious Reporting Period." There ar	e no extractions in this
Status o	f Management/Supervisor/Confidential Labor Agre	eements as	of the Previous Reporting Pe	riod			
Were all	managerial/confidential labor negotiations settled as of	budget ado	otion?		Yes		
	If Yes or n/a, complete number of FTEs, then skip	to S9.					
	If No, continue with section S8C.						
Manage	ment/Supervisor/Confidential Salary and Benefit N	egotiations	<b>S</b>				
_			Prior Year (2nd Interim)	Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
			(2024-25)	(202	5-26)	(2026-27)	(2027-28)
Number	of management, supervisor, and confidential FTE posit	ions	3.00		2.00	2.00	2.00
1a.	Have any salary and benefit negotiations been settl		•		n/a		
			e question 2.				
	If N	o, complete	questions 3 and 4.				
1b.	Are any salary and benefit negotiations still unsettle	d?			No		
10.	, ,		e questions 3 and 4.				
Negotiati	ons Settled Since Budget Adoption						
2.	Salary settlement:			Currer	nt Year	1st Subsequent Year	2nd Subsequent Year
			_	(202	5-26)	(2026-27)	(2027-28)
	Is the cost of salary settlement included in the inter	im and mult	iyear				
	projections (MYPs)?						
	Tota	al cost of sa	lary settlement				
			y schedule from prior year , such as "Reopener")				
<u>Negotiati</u>	ons Not Settled						
3.	Cost of a one percent increase in salary and statuto	ory benefits					
				Curror	nt Year	1st Subsequent Year	2nd Subsequent Year
				(202		(2026-27)	(2027-28)
4.	Amount included for any tentative salary schedule in	ncreases		,202	/	(===== -, /	(,

Percent change in cost of other benefits over prior year

#### First Interim General Fund School District Criteria and Standards Review

Manage	ment/Supervisor/Confidential	Current Year	1st Subsequent Year	2nd Subsequent Year
Health a	nd Welfare (H&W) Benefits	(2025-26)	(2026-27)	(2027-28)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Manage	ment/Supervisor/Confidential	Current Year	1st Subsequent Year	2nd Subsequent Year
_	d Column Adjustments	(2025-26)	(2026-27)	(2027-28)
•	•			
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step and column over prior year			
Managa	mont/Supervices/Centidential	Current Year	1st Subsequent Year	2nd Subsequent Year
Management/Supervisor/Confidential			·	·
Otner B	enefits (mileage, bonuses, etc.)	(2025-26)	(2026-27)	(2027-28)
1.	Are costs of other benefits included in the interim and MYPs?			
2.	Total cost of other benefits			

#### First Interim General Fund School District Criteria and Standards Review

51 71373 0000000 Form 01CSI G8121C78MN(2025-26)

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.

	addressed.	3 k 3	
69A. Identification of Other Funds	s with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriate	button in Item 1. If Yes, enter data in Item 2 and provide the	he 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 ager multiyear projection report for each fund.	ncy a report of revenues, expenditures, and changes in	n fund balance (e.g., an interim fund report) and a
2.	If Yes, identify each fund, by name and number the negative balance(s) and explain the plan for	, that is projected to have a negative ending fund balar how and when the problem(s) will be corrected.	nce for the current fiscal year. Provide reasons for
	_		
	_		
	_		
	_		
	_		

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#### First Interim General Fund School District Criteria and Standards Review

51 71373 0000000 Form 01CSI G8121C78MN(2025-26)

TIONAL	FISCAL	INDICA	TODE

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.

9.				
A1.	Do cash flow projections show that the district negative cash balance in the general fund? (Da	·	No	
	are used to determine Yes or No)			
				1
A2.	Is the system of personnel position control inde	ependent from the payroll system?	No	
A3.	Is enrollment decreasing in both the prior and c	surrent fiscal years?		
	L		No	
			Г	1
A4.	Are new charter schools operating in district be enrollment, either in the prior or current fiscal y	No		
<b>A</b> 5.	Has the district entered into a bargaining agree or subsequent fiscal years of the agreement w	No		
	are expected to exceed the projected state fun		110	
A6.	Does the district provide uncapped (100% emp	lover paid) health benefits for current or		
	retired employees?	., , , , , , , , , , , , , , , , , , ,	No	
<b>A</b> 7.	Is the district's financial system independent of	f the county office system?	No	
				1
A8.	Does the district have any reports that indicate	fiscal distress pursuant to Education		
	Code Section 42127.6(a)? (If Yes, provide copi	es to the county office of education.)	No	
	Have these been accounted the con-			1
A9.	Have there been personnel changes in the sup- official positions within the last 12 months?	erintendent or chief business	No	
When pro	widing comments for additional fiscal indicators in	lease include the item number applicable to each comment		
When providing comments for additional fiscal indicators, please include the item number applicable to each comment.				
	Comments: (optional)	The district had an admin resignation. As of right now, the district is not planning	ng on filling the position.	
	••			

#### First Interim General Fund School District Criteria and Standards Review

51 71373 0000000 Form 01CSI G8121C78MN(2025-26)

End of School District First Interim Criteria and Standards Review

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# SACS Web System - SACS V14

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

# **East Nicolaus Joint Union High**

**Sutter County** 

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$  arning/ $\underline{W}$  arning with  $\underline{C}$  alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

# **IMPORT CHECKS**

inii orti orizotto	
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	Passed
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	Passed
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Ol must be used in combination with Resource 7690, STRS-On Behalf Pension Co	
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account cod	de combinations must be valid. Passed
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19 account code combinations should be valid.	9, 57, 62, and 73) and FUNCTION <u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 thr FUNCTION account code combinations must be valid.	rough 12, 19, 57, 62, and 73) and Passed
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combination	ons should be valid. Passed
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combina	ations must be valid. Passed
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account con	de combinations should be valid. Passed
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combobjects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. N GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 80 pass the TRC.	IOTE: Functions not included in the
<b>CHK-GOALxFUNCTION-B</b> - ( <b>Fatal</b> ) - General administration costs (functions direct-charged to an Undistributed, Nonagency, or County Services to District 8600-8699).	

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

**Passed** 

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.						
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.						
	•	tal) - There should be no contribution ery: Instructional Materials (Resource	· · · · · · · · · · · · · · · · · · ·	(resources 1100	<u>Passed</u>	
OBJ-PC	OSITIVE - (Warning	g) - All applicable objects should have	e a positive balance by resource, by	fund.	<u>Passed</u>	
not equ	ial transfers of pa	( <b>Warning</b> ) - Pass-through revenues ass-through revenues to other age lowing funds by resources:			Exception	
FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference		
	6546 ation: The district is ent through the SE	\$0.00 receiving Special Ed Mental Health t ELPA.	\$23,093.00 funds that are being transferred to the	(\$23,093.00) ne County Office		
<b>REV-POSITIVE</b> - ( <b>Warning</b> ) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.					<u>Passed</u>	
<b>RS-NET-POSITION-ZERO</b> - ( <b>Fatal</b> ) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.					<u>Passed</u>	
<b>SE-PASS-THRU-REVENUE</b> - ( <b>Warning</b> ) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.					<u>Passed</u>	
		E - ( <b>Fatal</b> ) - Unassigned/Unappror Ill funds except the general fund and	• • • • • • • • • • • • • • • • • • • •	nust be zero or	<u>Passed</u>	
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.					<u>Passed</u>	
EXPO	EXPORT VALIDATION CHECKS					
CHK-DI saved.	EPENDENCY - (Fa	atal) - If data has changed that affect	other forms, the affected forms mus	t be opened and	<u>Passed</u>	
	KTRACTED-DATA ource extraction su	-SOURCE - (Warning) - All forms the bmission	at extract data from a prior reporting	g period use the	<u>Passed</u>	
VERSIC	ON-CHECK - (War	ning) - All versions are current.			<u>Passed</u>	

SACS Web System - SACS V14 51-71373-0000000 - East Nicolaus Joint Union High - First Interim - Board Approved Operating Budget 2025-26 12/9/2025 1:45:43 PM

# SACS Web System - SACS V14

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# First Interim Board Approved Operating Budget 2025-26 Technical Review Checks Phase - All Display - All Technical Checks

# **East Nicolaus Joint Union High**

**Sutter County** 

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$  arning/ $\underline{W}$  arning with  $\underline{C}$  alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

# **IMPORT CHECKS**

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

SACS Web System - SACS V14 51-71373-0000000 - East Nicolaus Joint Union High - First Interim - Board Approved Operating Budget 2025-26 12/9/2025 1:45:43 PM	
CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>SPECIAL-ED-GOAL</b> - ( <b>Fatal</b> ) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
<b>CEFB-POSITIVE</b> - ( <b>Warning</b> ) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>CONTRIB-UNREST-REV</b> - ( <b>Warning</b> ) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Warning</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
<b>EXCESS-ASSIGN-REU</b> - ( <b>Warning</b> ) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
<b>EXP-POSITIVE</b> - ( <b>Warning</b> ) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	Passed
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed
INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.					<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>	
<b>LOTTERY-CONTRIB</b> - ( <b>Warning</b> ) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>	
OBJ-PC	SITIVE - (Warning	) - All applicable objects should have	e a positive balance by resource, by	fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources:					Exception
FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference	
	6546 tion: The district is ent through the SE		\$23,093.00 funds that are being transferred to th	(\$23,093.00) e County Office	
	OSITIVE - (Warning urce, by fund.	g) - Revenue amounts exclusive of c	contributions (objects 8000-8979) sh	ould be positive	<u>Passed</u>
	<b>T-POSITION-ZERO</b> urce, in funds 61 th	· · · · · · · · · · · · · · · · · · ·	Object 9797), in unrestricted resource	es, must be zero,	<u>Passed</u>
<b>SE-PASS-THRU-REVENUE</b> - ( <b>Warning</b> ) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<u>Passed</u>	
		E - ( <b>Fatal</b> ) - Unassigned/Unappro Il funds except the general fund and	rpriated balance (Object 9790) m funds 61 through 95.	ust be zero or	<u>Passed</u>
<b>UNR-NET-POSITION-NEG</b> - ( <b>Fatal</b> ) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<u>Passed</u>	
EXPOR	RT VALIDATION	I CHECKS			
CHK-DI saved.	EPENDENCY - (Fa	tal) - If data has changed that affect	other forms, the affected forms must	be opened and	<u>Passed</u>
	(TRACTED-DATA ource extraction sul		at extract data from a prior reportinç	g period use the	<u>Passed</u>
VERSIC	N-CHECK - (Warr	ning) - All versions are current.			Passed

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# SACS Web System - SACS V14

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

# **East Nicolaus Joint Union High**

**Sutter County** 

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$ arning/ $\underline{W}$ arning with  $\underline{C}$ alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

# **IMPORT CHECKS**

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

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51-71373-0000000 - East Nicolaus Joint Union High - First Interim - Actuals to Date 2025-26
12/9/2025 1:46:20 PM

<b>CHK-RES6500XOBJ8091</b> - ( <b>Fatal</b> ) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
<b>CHK-RESOURCExOBJECTA</b> - ( <b>Warning</b> ) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>SPECIAL-ED-GOAL</b> - ( <b>Fatal</b> ) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
GENERAL LEDGER CHECKS	
CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
<b>CONTRIB-UNREST-REV</b> - ( <b>Warning</b> ) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
<b>EPA-CONTRIB</b> - ( <b>Warning</b> ) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	Passed
INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300)	<u>Passed</u>

## **EXPORT VALIDATION CHECKS**

1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

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

SACS Web System - SACS V14 51-71373-0000000 - East Nicolaus Joint Union High - First Interim - Projected Totals 2025-26 12/9/2025 1:44:41 PM

## SACS Web System - SACS V14

12/9/2025 1:44:41 PM 51-71373-0000000

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

## **East Nicolaus Joint Union High**

**Sutter County** 

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

**F** - <u>F</u>atal (Data must be corrected; an explanation is not allowed)

**W/WC** -  $\underline{W}$ arning/ $\underline{W}$ arning with  $\underline{C}$ alculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

## **IMPORT CHECKS**

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

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

**Passed** 

SACS Web System - SACS V14
51-71373-0000000 - East Nicolaus Joint Union High - First Interim - Projected Totals 2025-26
12/9/2025 1:44:41 PM

	3-0000000 - East N 5 1:44:41 PM	Nicolaus Joint Union High - First Int	erim - Projected Totals 2025-26		
INTRAFD	-INDIRECT-FN - (	Fatal) - Transfers of Indirect Costs (	(Object 7310) must net to zero by fun	ction.	<u>Passed</u>
LCFF-TR	ANSFER - (Warni	ng) - LCFF Transfers (objects 8091	and 8099) must net to zero, individu	ally.	<u>Passed</u>
		al) - There should be no contribution ry: Instructional Materials (Resource	ns (objects 8980-8999) to the lottery e 6300).	(resources 1100	<u>Passed</u>
OBJ-POS	SITIVE - (Warning)	- All applicable objects should hav	re a positive balance by resource, by	fund.	<u>Passed</u>
not equa	I transfers of pas		from all sources (objects 8287, 858 encies (objects 7211 through 7213		Exception
FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference	
	6546 on: The district is r nt through the SEL		\$24,363.00 funds that are being transferred to the	(\$24,363.00) ne County Office	
	SITIVE - (Warning) ce, by fund.	- Revenue amounts exclusive of c	contributions (objects 8000-8979) sh	ould be positive	<u>Passed</u>
	POSITION-ZERO - rce, in funds 61 thre		Object 9797), in unrestricted resource	es, must be zero,	<u>Passed</u>
		E - ( <b>Warning</b> ) - Transfers of specia dministrative Unit of a Special Edu	ll education pass-through revenues cation Local Plan Area.	are not reported	<u>Passed</u>
		- ( <b>Fatal</b> ) - Unassigned/Unappro funds except the general fund and	rpriated balance (Object 9790) m funds 61 through 95.	oust be zero or	<u>Passed</u>
		- ( <b>Fatal</b> ) - Unrestricted Net Position funds 61 through 95.	n (Object 9790), in restricted resourc	es, must be zero	<u>Passed</u>
<u>SUPPLI</u>	EMENTAL CHE	<u>CKS</u>			
for all crit	eria and for supple		d in the Criteria and Standards Revieugh S6, and S9 if applicable, where t		<u>Passed</u>
			additional fiscal indicator items in where applicable, for the form to be		<u>Passed</u>
EXPOR	T VALIDATION	<u>CHECKS</u>			
ADA-PR	OVIDE - (Fatal) - A	verage Daily Attendance data (For	m AI) must be provided.		<u>Passed</u>
Interim re	ports. (Note: LEAs	=-	Form CASH) must be provided with the provided with the properties as it properties that form CASH, as long as it properties that the properties are the properties.		<u>Passed</u>
CHK-DEI saved.	PENDENCY - (Fat	al) - If data has changed that affect	t other forms, the affected forms mus	t be opened and	<u>Passed</u>

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

## CALIFORNIA DEPARTMENT OF EDUCATION REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS

FORM J-13A, REVISED DECEMBER 2017

## SECTION A: REQUEST INFORMATION

- This form is used to obtain approval of attendance and instructional time credit pursuant to Education Code (EC) sections 41422, 46200, 46391, 46392 and California Code of Regulations (CCR), Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K-12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at https://www.cde.ca.gov/fg/it/j13a.asp for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)							
East Nicolaus High School				COUNTY CODE:	DISTRICT CODE: 71373		CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME:  Neil Stinson							AL YEAR: 25-2026
ADDRESS: 2454 Nicolaus Ave					COUNTY NAME: Sutter		
CITY: Nicolaus				STATE: Ca		ZIP C 956	
CONTACT NAME: Maria Foster	less reconstruction to the	dministrator	PHONE: 530.656.225	5	E-MAIL: mbfoster@eastr	nicolai	us.k12.ca.us
PART II: LEA TYPE AND SCHOOL SITE INFORMATION A	PPLICABLE T	O THIS REQUEST (Choose on	ly one LEA type):				
■ SCHOOL DISTRICT Choose one of the following:  ☐ All district school sites ☐ Select district school sites		☐ COUNTY OFFICE OF EDUC/ Choose one of the following: ☐ All COE school sites ☐ Select COE school sites	ATION (COE)		☐ CHARTER SCHOOL		
PART III: CONDITION(S) APPLICABLE TO THIS REQUEST	:						
■ SCHOOL CLOSURE: When one or more schools were a school(s) without regard to the fact that the school(s) were ADA (per <i>EC</i> Section 41422) without applicable penalty a 46200, et seq.  □ There was a Declaration of a State of Emergency by	e closed on the nd obtain cred	e dates listed, due to the natur it for instructional time for the	re of the emergency. App days and the instruction	proval of this reques al minutes that wou	at authorizes the LEA to dis	regard th	hese days in the computation of
☐ MATERIAL DECREASE: When one or more schools we include all school sites within the school district must demons district must show that each site included in the request expeattendance for actual days of attendance is in accordance apportionments for the described school(s) and dates in S☐ There was a Declaration of a State of Emergency by	strate that the serienced a mate with the province tion C durin	school district as a whole exper erial decrease in attendance pu sions of <i>EC</i> Section 46392. Ap g which school attendance wa	ienced a material decreas rsuant to EC Section 4630 proval of this request will s materially decreased d	e in attendance. Mat 92 and CCR, Title 5, I authorize use of th ue to the nature of t	erial decrease requests for Section 428. The request for e estimated days of attend	one or m	ore but not all sites within the school tution of estimated days of
□ LOST OR DESTROYED ATTENDANCE RECORDS: We cannot be verified due to the loss or destruction of attendance "Whenever any attendance records of any district has shall be shown to the satisfaction of the Superintendary Public Instruction shall estimate the average daily attendance of apportionments to the school district from the school district	ance records. we been lost of Public Ir ent of Public Ir endance of su	This request is made pursuan r destroyed, making it impossi astruction by the affidavits of to ich district. The estimated ave	t to EC Section 46391: ible for an accurate repoi he members of the gover	t on average daily a	attendance for the district fi istrict and the county supe	or any fis rintender	scal year to be rendered, which fact

# CALIFORNIA DEPARTMENT OF EDUCATION REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS FORM J-13A, REVISED DECEMBER 2017

FORIVI J-13A, REVISED DECEIVIBER 2017								
SECTION B: SCHOOL CLOSURE							Not Applicable (Proceed	to Section C)
PART I: NATURE OF EMERGENCY (Describe in detail.)							Supplemental Page(s) A	
On November 19, 2025, a tree branch safety of our students, we had to send 46141+46142).	struck an them hom	electrica e and th	l line, causi is resulted i	ng a small f in less than	fire and re the minim	sulting in a power outag	ge. In order to ens	sure the
PART II: SCHOOL INFORMATION (Use the supplemental Emultiple school sites, and the sites have differing school caler	xcel form at							

SECTION C: MATERIAL DECREASE						Not Applicable (F	Proceed to Section D)
PART I: NATURE OF EMERGENCY (Describe in detail.)	)					Supplemental Pa	
PART II: MATERIAL DECREASE CALCULATION (Use to completing the form including the definition of "normal" atte	the supplemental Excel endance.)	file at https://www.cde.ca.go	ov/fg/it/j13a.asp if more than 10	lines are needed fo			
A	В	C	D	Е	F	G*	Н
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			*			0.00%	0.00
						0.00%	0.00
			-			0.00%	0.00
			Ē			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			#			0.00%	0.00
			7.			0.00%	0.00
			<u> </u>			0.00%	0.00
			-			0.00%	0.00
	Total:	0.00			0		0.00
PART III: MATERIAL DECREASE CALCULATION FOR lines are needed for this request. Refer to the instructions	CONTINUATION HIGH	H SCHOOLS (Provide the at	tendance in hours. Use the sup definition of "normal" attendan	plemental Excel file ce.)	at https://www.cde	.ca.gov/fg/it/j13a.as	p if more than 5
Α	В	С	D	E	F	G*	Н
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00

Total:

0.00

0.00

0.00

0.00

0.00%

0.00%

0.00

<sup>\*</sup>Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

# CALIFORNIA DEPARTMENT OF EDUCATION REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS FORM J-13A, REVISED DECEMBER 2017

SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS	☐ Not Applicable (Proceed to Section E)
PART I: PERIOD OF REQUEST The entire period covered by the lost or destroyed records commences with up to and including	
PART II: CIRCUMSTANCES (Describe below circumstances and extent of records lost or destroyed.)	
DART III, PRODOCAL (Describe below the second to second the second to th	
PART III: PROPOSAL (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)	

# CALIFORNIA DEPARTMENT OF EDUCATION REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS FORM J-13A, REVISED DECEMBER 2017

SECTION E: AFFIDAVIT			Alllineble continue below mur	et be completed to process this 1.134 request
PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFI	CE OF EDUCATION, OR CHARTER SCHOOL G			
We, members constituting a majority of the governing board of	ast Nicolaus High School	, hereby swear (or a	ffirm) that the foregoing statements are true a	
Board Members No	<u>ames</u>		Board Members Sign	natures
Tom Engler				
David Fales				
Jeffrey Moore			<u> </u>	
Erin Van Dyke			<del></del>	
Jill Bramhill				
			<u> </u>	
			<u> </u>	
At least a majority of the members of the governing board sh	all execute this affidavit.			
Subscribed and sworn (or affirmed) before me, this	day of			
Witness:		Title:	of	County, California
(Name)	(Signature)			
PART II: APPROVAL BY SUPERINTENDENT OF CHARTE	R SCHOOL AUTHORIZER (Only applicable to cha	rter school requests)		
Superintendent (or designee):		<u></u> .	Authorizing LEA Name:	
(Name)	(Signature	e)		
PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF	SCHOOLS			
The information and statements contained in the foregoing reque	st are true and correct to the best of my knowledge a	and belief.		
County Superintendent of Schools (or designee):	(Name)			(Signature)
				, ,
Subscribed and sworn (or affirmed) before me, this	day of			
Witness:(Name)	(Signature)	Tit	le: of	County, California
	(Signature)			
COE contact/individual responsible for completing this section:	o.	Phone:	E-mail:	
Name: Title	e:	1 110110		

#### CALIFORNIA DEPARTMENT OF EDUCATION

SCHOOL FISCAL SERVICES DIVISION September 2022

## Certification Form for Independent Study Plan

Local Educational Agency: East Nicolaus High School	CDS Code: 5132758	
Fiscal Year: 2025-2026	County: Sutter	

This form shall accompany Form J-13A submittals beginning with fiscal year 2022 23. Instructions on how to complete this form are provided on page 2.

## **Independent Study Plan Certification**

Pursuant to *Education Code* (*EC*) Section 46393, for Form J-13A submissions due to a school closure and/or material decrease in attendance occurring after September 1, 2021, a school district, county office of education, or charter school that provides a Form J-13A affidavit to the Superintendent, pursuant to *EC* Section 41422 (school closure) or *EC* Section 46392 (material decrease), shall certify that it has a plan for which independent study will be offered to students, pursuant to Article 5.5 (commencing with *EC* Section 51745) of Chapter 5 of Part 28 of Division 4. The independent study plan shall comply with all of the following:

- (1) Independent study is offered to any student impacted by any of the conditions listed in *EC* Section 46392 within 10 days of the first day of a school closure or material decrease in attendance. Students who are individuals with exceptional needs shall receive the services identified in their individualized education programs pursuant to paragraph (9) of subdivision (a) of *EC* Section 56345 and may participate in an independent study program.
- (2) Require reopening for in-person instruction as soon as possible unless prohibited under the direction of the local or state health officer.
- (3) Notwithstanding subdivision (c) of EC Section 51745 or subparagraph (F) of paragraph (9) of subdivision (g) of Section 51747, include information regarding establishing independent study master agreements in a reasonable amount of time.

A copy of the independent study plan, and if applicable, the state or local public health or public safety order that required school closure shall accompany the Form J-13A submitted to the California Department of Education.

■ I hereby certify that the independent study plan accompanying this Form J-13A submission meets the requirements described above and is true and correct to the best of my knowledge and belief.

School District Superintendent, Charter School Administrator, or County Superintendent (or designee):

NeilStinson	Title: Superintendent
Wet Signature:	Date: 11/25/25

### Regulation 6158: Independent Study

Status: ADOPTED

Original Adopted Date: 10/01/2015 | Last Revised Date: 04/20/2022 | Last Reviewed Date: 04/20/2022

#### **Definitions**

Live interaction means interaction between the student and classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of Internet or telephonic communication. (Education Code 51745.5)

Student-parent-educator conference means a meeting involving, at a minimum, all parties who signed the student's written independent study agreement pursuant to Education Code 51747 or the written learning agreement pursuant to Education Code 51749.6. (Education Code 51745.5)

Synchronous instruction means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of Internet or telephonic communications, and involving live two-way communication between the teacher and student. Synchronous instruction shall be provided by the teacher of record for that student pursuant to Education Code 51747.5. (Education Code 51745.5)

#### **Educational Opportunities**

For the 2021-22 school year, the district shall offer independent study to meet the educational needs of students as specified in Education Code 51745 unless the district has obtained a waiver. (Education Code 51745)

Educational opportunities offered through independent study may include, but are not limited to: (Education Code 51745)

- 1. Special assignments extending the content of regular courses of instruction
- 2. Individualized study in a particular area of interest or in a subject not currently available in the regular school curriculum
- 3. Individualized alternative education designed to teach the knowledge and skills of the core curriculum, but not provided as an alternative curriculum
- 4. Continuing and special study during travel
- 5. Volunteer community service activities and leadership opportunities that support and strengthen student achievement
- 6. Individualized study for a student whose health, as determined by the student's parent/guardian, would be put at risk by in-person instruction

In addition, when requested by a parent/guardian due to an emergency or illness, independent study may be used on a short-term basis to ensure that the student is able to maintain academic progress in the student's regular classes.

No course required for high school graduation shall be offered exclusively through independent study. (Education Code 51745)

#### Equivalency

The district's independent study option shall be substantially equivalent in quality and quantity to classroom instruction to enable participating students to complete the district's adopted course of study within the customary timeframe. Students in independent study shall have access to the same services and resources that are available to other students in the school and shall have equal rights and privileges. (5 CCR 11700, 11701.5)

Students participating in independent study shall have access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work. (Education Code 51747)

The district shall not provide independent study students and their parents/guardians with funds or items of value

that are not provided for other students and their parents/guardians. Providing access to Internet connectivity and local educational agency-owned devices adequate to participate in an independent study program and complete assigned work consistent with Education Code 51747, or to participate in an independent study course, as authorized by Education Code 51749.5, shall not be considered funds or other things of value. (Education Code 46300.6, 51747.3)

### Eligibility for Independent Study

Students are eligible for independent study as authorized in law, and as specified in Board policy and administrative regulation.

For the 2022-23 school year and thereafter, the Superintendent or designee may approve the participation of a student who demonstrates the motivation, commitment, organizational skills, and academic skills necessary to work independently provided that experienced certificated staff are available to effectively supervise students in independent study. The Superintendent or designee may also approve the participation of a student whose health would be put at risk by in-person instruction. A student whose academic performance is not at grade level may participate in independent study only if the program is able to provide appropriate support, such as supplemental instruction, tutoring, counseling, ongoing diagnostic assessments, and/or differentiated materials, to enable the student to be successful. For an elementary student, the Superintendent or designee may consider the parent/guardian's level of commitment to assist the student.

A student participating in independent study must be a resident of the county or an adjacent county. Full-time independent study shall not be available to students whose district residency status is based on their parent/guardian's employment within district boundaries pursuant to Education Code 48204. (Education Code 46300.2, 51747.3)

A student with disabilities, as defined in Education Code 56026, shall not participate in independent study unless the student's individualized education program specifically provides for such participation. (Education Code 51745)

A temporarily disabled student shall not receive individual instruction pursuant to Education Code 48206.3 by means of independent study. (Education Code 51745)

Students age 21 or older, and students age 19 or older who have not been continuously enrolled in school since their 18th birthday, may participate in independent study only through the adult education program for the purpose of enrolling in courses required for a high school diploma by Education Code 51225.3 or the Board of Trustees. (Education Code 46300.1, 46300.4)

No more than 10 percent of the students enrolled in a continuation high school or opportunity school or program, not including pregnant students and parenting students who are primary caregivers for one or more of their children, shall be enrolled in independent study. (Education Code 51745)

## **Monitoring Student Progress**

The independent study administrator and/or supervising teacher shall promptly and directly address any failure by the student to meet the terms of the student's written agreement. The following supportive strategies may be used:

- 1. A letter to the student and/or parent/guardian
- 2. A meeting between the student and the teacher and/or counselor
- 3. A meeting between the student and the independent study administrator, including the parent/guardian if appropriate
- 4. An increase in the amount of time the student works under direct supervision

When the student has failed to make satisfactory educational progress or missed the number of assignments specified in the written agreement as requiring an evaluation, the Superintendent or designee shall conduct an evaluation to determine whether or not independent study is appropriate for the student. This evaluation may result in termination of the independent study agreement and the student's return to the regular classroom program or other alternative program.

A written record of the findings of any such evaluation shall be treated as a mandatory interim student record which

shall be maintained for three years from the date of the evaluation. (Education Code 51747)

#### Responsibilities of Independent Study Administrator

The responsibilities of the independent study administrator include, but are not limited to:

- 1. Recommending certificated staff to be assigned as independent study teachers at the required teacher-student ratios pursuant to Education Code 51745.6 and supervising staff assigned to independent study functions who are not regularly supervised by another administrator
- 2. Approving or denying the participation of students requesting independent study
- 3. Facilitating the completion of written independent study agreements
- 4. Ensuring a smooth transition for students into and out of the independent study mode of instruction
- 5. Approving all credits earned through independent study
- Completing or coordinating the preparation of all records and reports required by law, Board policy, or administrative regulation

## Assignment and Responsibilities of Independent Study Teachers

Each student's independent study shall be coordinated, evaluated, and carried out under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or emergency credential pursuant to Education Code 44300, registered as required by law, and who consents to the assignment. (Education Code 44865, 51747.5; 5 CCR 11700)

The ratio of student average daily attendance for independent study students age 18 years or younger to full-time equivalent certificated employees responsible for independent study shall not exceed the equivalent ratio for all other education programs in the district, unless a new higher or lower ratio for all other educational programs offered is negotiated in a collective bargaining agreement or the district enters into a memorandum of understanding that indicates an existing collective bargaining agreement contains an alternative ratio. (Education Code 51745,6)

The responsibilities of the supervising teacher shall include, but are not limited to:

- 1. Completing designated portions of the written independent study agreement and signing the agreement
- 2. Supervising and approving coursework and assignments
- 3. Maintaining records of student assignments showing the date the assignment is given and the date the assignment is due
- 4. Maintaining a daily or hourly attendance register in accordance with item #4 in the section on "Records for Audit Purpose" in the accompanying Board policy
- 5. Providing direct instruction and counsel as necessary for individual student success
- 6. Regularly meeting with the student to discuss the student's progress
- 7. Determining the time value of assigned work or work products completed and submitted by the student
- 8. Assessing student work and assigning grades or other approved measures of achievement
- Documenting each student's participation in live interaction and/or synchronous instruction pursuant to Education Code 51747 on each school day for which independent study is provided

The Superintendent or designee shall ensure that independent study teachers have access to professional development and support comparable to classroom-based teachers.

#### East Nicolaus High School 2025 - 2026 School Calendar August '25 September '25 October '25 W Su M Tu Th F S Tu W Su M Th S M W Th Su Tu S 26 27 November '25 December '25 January '26 SU M TU W Th S Tu W Th M S Su M Tu W Th F 17 18 19 February '26 March '26 April '26 M Tu W Th F S M Tu W Su Th S Tu W Th F S 10 | 11 15 16 May '26 June '26 July '26 Su M Tu W Th F S M W Th Su Tu F S M Tu W Th F S

### REGULAR SCHOOL DAY 8:20 AM - 3:20 PM

FIRST DAY OF SCHOOL dismissal 3:20	HOCO & EOY ASSEMBLY 2:00pm dismissal
HOLIDAY/NO SCHOOL	FINALS - Schedule dismissal 2:10
MINIMUM DAY -12:55 dismissal	TEACHER IN SERVICE (NO STUDENTS)
MINIMUM DAY COLLABORATION 2:10 dismissal	LAST DAY OF SCHOOL 12:55pm dismissal



Maria Foster <mbfoster@eastnicolaus.k12.ca.us>

## [ ENHS Staff ] Campus will be open and ready to go in the morning.

1 message

Neil Stinson <nstinson@eastnicolaus.k12.ca.us>
To: ENHS Staff <staff-list@eastnicolaus.k12.ca.us>

Wed, Nov 19, 2025 at 7:01 PM

Hello Staff, below is an email notification that went out to students and parents a little earlier this evening. Our campus is ready to go in the morning. We may experience some issues with internet connectivity and will have Cody our IT technician on campus in 4th morning. If you have any questions please issue please let the office know as soon as possible and we will get that resolved. Thanks again for your cooperation, support and efforts today.

Hello Students and Parents,

East Nicolaus High School will be open to all students and staff tomorrow morning. PG&E has made the necessary repairs to the power lines located across the road from the school, and all systems on campus are fully operational.

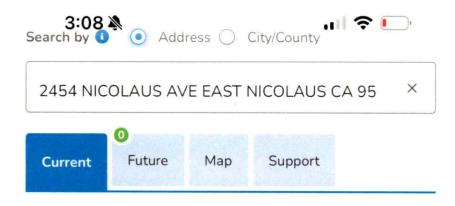
We greatly appreciate everyone's cooperation and flexibility today in regards to the campus closure. We look forward to finishing the remaining two days of the week prior to Thanksgiving Break. All classes, activities, and events scheduled for the next two days will proceed as planned.

I would like to personally thank and commend our staff for their efforts today—for effectively communicating with the school community, for efficiently and safely getting all students off campus, for providing transportation on very short notice, and even for serving our annual Thanksgiving meal a couple of hours early.

Attendance is one of the key components of a student's success, and we look forward to seeing all our students back on campus for the next two days as we finish out the November school days.

Thank you,

Neil Stinson Superintendent East Nicolaus High School GO BIG RED!



As of 11/19/2025, 3:08 PM PST



## Estimated restoration time

11/19/2025 | 6:00 PM PST

#### Cause

This is an unplanned outage. Our crew shut off power to make an urgent repair safely.

### Related links

Get outage updates →

View outage map →

Stay safe during outages >

Show more \*

## Help during outages

## In this county

**Current situation in Sutter County** 

99.9%

pgealerts.alerts.pge.com



As of 11/19/2025, 3:08 PM PST

## Power is off

## Estimated restoration time

11/19/2025 | 6:00 PM PST

#### Cause

This is an unplanned outage. Our crew shut off power to make an urgent repair safely.

## Outage restoration tracker

- Outage reported to PG&E 11/19/2025 | 8:28 AM PST
- Inspections and repairs

  A crew is working to restore your power
  - Power restored
     Your power is now restored

## Customers affected

38

#### Related links

Get outage updates →

View outage map →

Stay safe during outages →

Show less A

## Help during outages

pgealerts.alerts.pge.com

## In this county

and all other applicable federal and state laws and regulations that safeguard education records, privacy, and confidentiality.

To remove yourself from our email list, please Click Here.



### Maria Foster <mbfoster@eastnicolaus.k12.ca.us>

## **Power Outage Update**

1 message

**East Nicolaus High** <EastNicolausHigh@catapult-connect.com> Reply-To: EastNicolausHigh-242012-en-0@catapult-connect.com

To: mbfoster@eastnicolaus.k12.ca.us

Wed, Nov 19, 2025 at 7:35 PM

## **East Nicolaus High**

Hello Students and Parents.

East Nicolaus High School will be open to all students and staff tomorrow morning. PG&E has made the necessary repairs to the power lines located across the road from the school, and all systems on campus are fully operational.

We greatly appreciate everyone's cooperation and flexibility today in regards to the campus closure. We look forward to finishing the remaining two days of the week prior to Thanksgiving Break. All classes, activities, and events scheduled for the next two days will proceed as planned.

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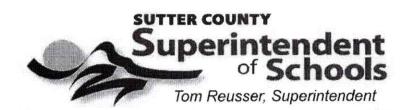
Thank you,

Neil Stinson Superintendent East Nicolaus High School GO BIG RED!

Powered by: CatapultCONNECT

CONFIDENTIALITY NOTICE: This message including any attachments is intended for the sole use of the designated recipient(s) and may contain confidential or legally privileged information. If you have received this communication in error and are not the intended recipient, you are hereby notified that any dissemination, distribution or copying of this message (including attachments) is strictly prohibited. Please destroy all copies from your system and immediately notify the sender by phone or separate communication.

This and all related communications are governed under the Family Educational Rights & Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 C.F.R. Part 99), the National School Lunch Act (42 U.S.C. § 2, 1751), the California Information Practices Act (California Civil Code § 1798 et seq.), California Business & Professions Code § 22584, California Education Code §§ 49062, 49073 et seq., Article 1, Section 1 of the California Constitution,



970 Klamath Lane Yuba City, CA 95993 Phone (530) 822-2900 Fax (530) 671-3422

December 3, 2025

California State Controller's Office Division of Audits Financial Audits Bureau/LEA Unit P.O. Box 942850 Sacramento, CA 94250-5874 California Department of Education School Fiscal Services Division 1430 N Street, Suite 300 Sacramento, CA 95814

#### Re:

- Brittan Elementary School District (51-71357)
- Browns Elementary School District (51-71365)
- East Nicolaus Joint Union High School District (51-71373)
- Franklin Elementary School District (51-71381)
- Live Oak Unified School District (51-71399)
- Marcum-Illinois Union Elementary School District (51-71407)
- Meridian Elementary School District (51-71415)
- Nuestro Elementary School District (51-71423)
- Pleasant Grove Joint Union Elementary School District (51-71431)
- Sutter Union High School District (51-71449)
- Winship-Robbins Elementary School District (51-71456)
- Yuba City Unified School District (51-71464)
- Sutter County Office of Education (51-10512)

To Whom It May Concern,

Pursuant to Education Code 41020, the Sutter County Local Education Agencies (LEAs) listed above are requesting an extension to the filing date of their annual audit for the year ended June 30, 2025. We respectfully request an extension of the filing deadline to January 29, 2026. Please note that this date represents the best estimate for the completion and submission of the audits. However, additional extensions for audit filings may be necessary.

Two circumstances outside the control of schools districts and the COE have directly impacted the ability of auditors to complete their fieldwork and issue final reports by the statutory deadline of December 15, 2025:

## 1. County Auditor-Controller Delay in Closing Cash Balances:

We received notice from the County Auditor-Controller's Office on October 31, 2025 that they had finalized their posting of cash transactions for the fiscal year ending June 30, 2025 for cash balances held in the County Treasury. As a result, districts were unable to complete any of the required monthly cash reconciliations, which are essential components of the audit process. This delay prevents auditors from verifying year-end cash and investment balances, impacting the audit timeline.

## 2. Delay in the Release of the Federal Compliance Supplement:

The U.S. Office of Management and Budget has not yet released the final approved Federal Compliance Supplement for the current audit year. Without this guidance, auditors are unable to complete the required Single Audit federal testing procedures, resulting in unavoidable delay of the federal portion of the annual audits.

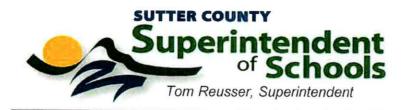
Please advise me of your decision as soon as possible. If you require additional information, please contact Nicolaas Hoogeveen at (530) 822-2915 or Whitney Hardison at (530) 822-2958.

Sincerely,

Tom Reusser

Superintendent, Sutter County Superintendent of Schools

Heather Azavedo, Superintendent, Brittan Elementary School District
Kerrie Corbridge, Superintendent, Browns Elementary School District
Neil Stinson, Superintendent, East Nicolaus Joint Union High School District
James Lohman, Franklin Elementary School District
Mat Gulbrandsen, Superintendent, Live Oak Unified School District
Maggie Irby, Superintendent, Marcum-Illinois Union Elementary School District
Chris Meyer, Superintendent, Meridian Elementary School District
Dr. Karen Villalobos, Superintendent, Nuestro Elementary School District
Dave Tarr Superintendent, Pleasant Grove Joint Union Elementary School District
Jedsen Nunes, Superintendent, Sutter Union High School District
Dawn Carl, Superintendent, Winship- Robbins Elementary School District
Doreen Osumi, Superintendent, Yuba City Unified School District
Tom Reusser, Superintendent, Sutter County Office of Education



970 Klamath Lane Yuba City, CA 95993 Phone (530) 822-2900 Fax (530) 671-3422

15

November 19, 2025

To: Superintendents and Chief Business Officials

Subject: Request for Audit Report Filing Extension

Dear Colleagues,

The Sutter County Superintendent of Schools Office (SCSOS) is writing to inform all districts and charter schools utilizing the County Treasury of the need to request an extension for the completion and submission of the annual independent audit reports for the fiscal year ending June 30, 2025.

Two circumstances outside the control of school districts and the COE have directly impacted the ability of auditors to complete their fieldwork and issue final reports by the statutory deadline of December 15, 2025:

1. Delay in the Release of the Federal Compliance Supplement:

The U.S. Office of Management and Budget has not yet released the final approved Federal Compliance Supplement for the current audit year. Without this guidance, auditors are unable to complete required Single Audit federal testing procedures, resulting in unavoidable delays in the federal portion of the annual audits.

2. County Auditor-Controller Delay in Closing Cash Balances:

We received notice from the County Auditor-Controller's Office on October 31, 2025 that they had finalized their posting of cash transactions for the fiscal year ending June 30, 2025 for cash balances held in the County Treasury. As a result, districts were unable to complete any of the required monthly cash reconciliations, which are essential components of the audit process. This delay prevents auditors from verifying year-end cash and investment balances, further impacting the audit timeline.

Given these factors, the SCSOS will be submitting a formal request to the State Controller's Office (SCO) for an extension of the audit report filing deadline on behalf of all districts in the county, in alignment with Education Code requirements and SCO procedures. Accordingly, we are requesting all districts and charter schools utilizing the County Treasury to support this request by sending a written request for an audit extension, citing the factors above as the reason for the request.

We will notify each of you immediately upon confirmation of the extension approval from the SCO and will provide any additional instructions or documentation needed at that time. We appreciate your cooperation and understanding as we navigate these external delays. Please contact me at 530-822-2927 or RonS@sutter.k12.ca.us if you have questions or require assistance.

Sincerely

Ron Sherrod, CPA

Assistant Superintendent, Business

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## Secretary of State Registry of Public Agencies

(Government Code section 53051)

SF-405

IMPORTANT — Read Instructions before completing this form.

There is No Fee for a Registry of Public Agencies filing

Copy Fees - First page \$1.00; each attachment page \$0.50; Certification Fee - \$5.00			This Space For Office Use Only	
1. Type of Filing (Check one.)				
☐ Initial Filing (first Registry of Public Agencies filing for an agency)  ☑ Updated Filing (change to an existing Registry of Public Agencies record)				
2. Agency Information				
	a. Full Legal Name of Public Agency  EAST NICOLAUS JOINT UNION HIGH SCHOOL DISTRICT			
b. Nature of Update (complete if Updated Filing ANNUAL REORGANIZATION)				
c. County SUTTER	d. Official Mailing Address 2454 Nicolaus Avenue, Nicolaus, CA 95659			
3. Chairperson, President, or Othe	r Presiding Officer			
a. Name  b. Title  Board President			ident	
c. Business or Residence Address 2454 Nicolaus Avenue, Nicolaus, CA 95659				
4. Clerk or Secretary				
a. Name b. Title Board Secretary			etary	
c. Business or Residence Address  2454 Nicolaus Avenue, Nicolaus, CA 95659				
5 OH - W - L - CH - O - :				

5. Other Members of the Governing Board (Enter as many as applicable. Attach additional pages for additional members.)

Name	Business or Residence Address
Jill Bramhill	2454 Nicolaus Avenue, Nicolaus, CA 95659
Name	Business or Residence Address
Thomas Engler	2454 Nicolaus Avenue, Nicolaus, CA 95659
Name	Business or Residence Address
David Fales	2454 Nicolaus Avenue, Nicolaus, CA 95659
Name	Business or Residence Address
Jeffery Moore	2454 Nicolaus Avenue, Nicolaus, CA 95659
Name	Business or Residence Address
Erin VanDyke	2454 Nicolaus Avenue, Nicolaus, CA 95659

6. Date and Sign Below (Additional members set forth on attached pages, if any, are incorporated herein by reference and made part of this Form SF-405, Registry of Public Agencies.)

		Neil Stinson, Superintendent/Principal
Data	Oliver to the second	
Date	Signature	Type or Print Name

Addendum to ROPA / District Survey				
District Name: East Nicolaus Joint Union High School			***	
District 2454 Nicolaus Avenue Address: Nicolaus, CA 95659	Mailing 2454 Nicolaus Avenue Address: Nicolaus, CA 95659			
Designated Contact: Neil Stinson	Superintendent/ General Manager: Rebecca Gillespie, Director			
Title: Superintendent / Principal	Phone: 530-656-225	55, ext. 104		
Phone: 530-656-2255, ext. 103	Email: rgillespie@ea	astnicolaus.k12.ca.us	3	
Email: nstinson@eastnicolaus.k12.ca.us				
Board Member and Contact Info	Elected/ Appointed	Term Start Date		Term End Date
Name: Jill Bramhill				
Address: 2454 Nicolaus Avenue Nicolaus, CA 95659 Phone: 530-656-2255 Email: jbramhill@eastnicolaus.k12.ca.us	Appointed to Va	Sept, 2025	то	Dec, 2026
If applicable, what board member did this person replace: Tomi	my Hintz, August 1, 2	025		
Name: Thomas Engler				
Address: 2454 Nicolaus Avenue Nicolaus, CA 95659 Phone: 530-656-2255 Email: tengler@eastnicolaus.k12.ca.us	Elected	Dec, 2024	то	Dec, 2028
If applicable, what board member did this person replace: Date of Vacancy:			!	
Name: David Fales  Address: 2454 Nicolaus Avenue Nicolaus, CA 95659  Phone: 530-656-2255  Email: dfales@eastnicolaus.k12.ca.us	Elected	Dec, 2024	то	Dec, 2028
If applicable, what board member did this person replace:			<u>,                                     </u>	
Date of Vacancy:	1			
Name: Jeffery Moore  Address: 2454 Nicolaus Avenue  Nicolaus, CA 95659  Phone: 530-656-2255  Email: jmoore@eastnicolaus.k12.ca.us	Elected	Dec, 2024	то	Dec, 2028
If applicable, what board member did this person replace:			-	
Date of Vacancy:  Name: Erin VanDyke  Address: 2454 Nicolaus Avenue  Nicolaus, CA 95659  Phone: 530-656-2255  Email: evandyke@eastnicolaus.k12.ca.us	Elected	Dec, 2022	то	Dec, 2026
If applicable, what board member did this person replace:  Date of Vacancy:			!	

Board Members earn (check one):				
Salary: \$ per month				
Per Meeting: \$				
Board Members are not compensated.				
How many meetings per month? How long is your ave	erage meeting?	2 - 3 hours		
How many subcommittees do you have?		None		
Board members are expected to sit on a mini	mum of 0	subcommittees.		
How are your chairperson and other officers selected?  (i.e. elected by board, appointed, etc.)	?	Elected by board		
How long do they serve as officers?		One year		
Does the District make the following items available t	o board members?			
Health Insurance Coverage	Expens	e Account		
Amount: \$	Amoun	t:\$		
Mileage Reimbursement	Retirer	nent Program		
Rate: \$ per mile	Plan Pr	ovider:		
Please check the appropriate box below. Directors are	e:			
Qualified and elected at large				
Qualified by division/ward/trustee area and elect	Qualified by division/ward/trustee area and elected at large			
Qualified and elected by division/ward/trustee area				
I have used all reasonable diligence in completing this form. I have reviewed the form and to the best of my knowledge the information contained herein is true and correct.				
Signature			Date	

District Name: East Nicolaus Joint Union High School