



Trinity County Office of Education

Fabio Robles, Ed.D.
Trinity County
Superintendent of Schools

P.O. Box 1256 • 201 Memorial Drive, Weaverville, CA 96093-1256

MINUTES

Trinity County Board of Education Regular Board Meeting February 11, 2026

WHERE HELD: Trinity County Office of Education
201 Memorial Drive – Granite Room

MEMBERS PARTICIPATING: Randy Spencer, Area I
Area II - Vacant
Sally Aldinger, Area III
Arina Erwin, Area IV
Steve Canale, Area V

COUNTY OFFICE: Fabio Robles, County Superintendent of Schools
Cindy Blanchard, Chief Business Official
Kaila Arnold, Executive Secretary
Anthony Rebelo, Deputy Superintendent of Special
Education/SELPA Director
Corey Helgesen, Assistant Superintendent of Educational
Services
Amanda Cloud, Director of Prevention and Intervention
Services, RISE Supt./Principal
Tiffany Wright, Foster Youth Services Coordinator
Erin Burger, Homeless and Foster Youth Liaison

1.0 Formal Opening

- 1.1 Call to Order
Board President Aldinger called the meeting to order at 1:00 p.m.
- 1.2 Roll Call
- 1.3 Pledge of Allegiance
- 1.4 Additions or Changes to Agenda

- 2.0 Public Communication: Persons wishing to address the Board on any item except personnel are invited to do so at this time. In the interest of time and order, presentations from the public are limited to three minutes per person, 20 minutes per topic, pursuant to Board policy. Please state your name and address before speaking. In accordance with the Brown Act, unless an item has been placed on the agenda there shall be no action taken. The Board may 1) acknowledge receipt of the information; 2) refer to staff for further study; 3) refer the matter to the next agenda.

There was no public communication.

3.0 Accept Open Session Agenda

Board President Aldinger asked the board for a motion to accept the Open Session Agenda.

MOTION: A motion was made by Board Member Canale, with a second by Board Member Erwin, to accept the Open Agenda. Motion passed. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.

4.0 Consent Agenda: The following consent agenda items are considered routine by the County Board and will be enacted with one motion. There will be no separate discussion of items unless a Board member so requests, in which event the item(s) will be considered following approval of the Consent Agenda.

- 4.1 Minutes – January 21, 2026
- 4.2 Warrants – January 2026
- 4.3 Payroll – January 2026
- 4.4 BP 5117.1 Interdistrict Attendance Appeals (Second Reading)

Board President Aldinger asked the Board if there was a motion to pull any items from the Consent Agenda. Hearing none, she asked the board for a motion to accept the Consent Agenda.

MOTION: A motion was made by Board Member Spencer, with a second by Board Member Canale, to accept the Consent Agenda. The motion passed unanimously. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.

5.0 Information Items

- 5.1 Presentation to the Board: Foster and Homeless Youth Liaisons
Tiffany Wright and Erin Burger provided a brief presentation to the board for item 5.1.
- 5.2 BP 1340: Access to County Office Records (first reading)
- 5.3 BP 1445: Response to Immigration Enforcement (first reading)
- 5.4 BP 5125: Student Records (first reading)
- 5.5 BP 5125.1: Release of Directory Information (first reading)
County Superintendent Fabio Robles spoke briefly on items 5.2 – 5.5.

6.0 Action Items

- 6.1 Approve the Comprehensive Safety Plan (CSSP)– Trinity County Office of Education (TCOE)
Assistant Superintendent Corey Helgesen reviewed the Comprehensive Safety Plan with the Board, which was also included in the board packet for review.
MOTION: A motion was made by Board Member Erwin, with a second by Board Member Canale. The motion passed. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.
- 6.2 Approve the Comprehensive School Safety Plan (CSPP)– R.I.S.E. Academy
Director Amanda Cloud reviewed the Comprehensive Safety Plan with the Board, which was also included in the board packet for review.

MOTION: A motion was made by Board Member Canale, with a second by Board Member Spencer. The motion passed. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.

6.3 Review and Accept the Annual Audit Report SY 2024-2025

MOTION: A motion was made by Board Member Spencer, with a second by Board Member Canale. The motion passed. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.

6.4 Review and Approve the Updated School Accountability Report Card (SARC) for the 2024-2025 SY– R.I.S.E.

MOTION: A motion was made by Board Member Erwin, with a second by Board Member Spencer. The motion passed. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.

7.0 Reports

7.1 Financial Report and Oversight Update

Chief Business Official Cindy Blanchard provided the financial report and oversight update, which was included in the board packet for the members to review.

7.2 LCAP Midyear Update Report-

Assistant Superintendent Corey Helgesen shared the LCAP Midyear Update Report with the board which was also included in the packet for review.

8.0 Correspondence

There was no correspondence.

9.0 Superintendent's Report

Deputy Superintendent Anthony Rebelo shared:

- Information about an upcoming Little Learning Spaces event
- That he will be traveling to an Alternate Dispute Resolution (ADR) conference with other members of the TCOE staff
- Tiffany Wright and Erin Burger will be attending the Youth Empowerment Summit
- Staffing updates

Assistant Superintendent Corey Helgesen shared:

- Upcoming events
- Staffing updates

Prevention and Intervention Services Director Amanda Cloud shared:

- RISE Academy updates
- Information about a new SEL curriculum the mental health department is implementing
- Training updates

County Superintendent Fabio Robles Shared:

- Updates from his upcoming trip for the California County Superintendents General Membership Meeting
- Differentiated Assistance (DA) funding updates
- Information on his upcoming advocacy trip in Sacramento
- The possibility of having more events and personal development days brought to the county

10.0 Board Reports/Announcements/Comments

No board reports were shared.

11.0 Adjournment

Board President Aldinger asked the board for a motion to adjourn the meeting at 2:08 p.m.

MOTION: A motion was made by Board Member Erwin, with a second by Board Member Canale. The Motion passed. Aye-4 (Erwin, Canale, Spencer, Aldinger), No-0, Absent-0, Abstain-0.

Respectfully submitted,

Fabio Robles, Ex-Officio Secretary
Trinity County Office of Education

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

Board Meeting Date 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5262162	02/04/2026	Gwen Reiter	01-4300	CTSG Tuition Reimbursement		2,735.62
5262163	02/04/2026	Robles, Fabio	01-5200	Per Diem Superintendents Meeting Jan 26	286.00	
				Reimbursement Mileage Jan 26	36.20	322.20
5262164	02/04/2026	MacLaren, Dawn J	01-5200	Per Diem PASCO Conf Jan 2026		158.00
5262165	02/04/2026	Com-Pair Services	01-5920	25/26 Com-Pair Monthly Expenses		1,650.00
5262166	02/04/2026	Complete Industrial Supply	01-4300	Jump Starter Boxes for Fleet - 2		419.27
5262167	02/04/2026	Frontier Communications	01-5920	25/26 Emergency Copper Line		85.35
5262168	02/04/2026	Connection	01-5300	F. Robles Monthly Gemini AI - Google Wksp		19.93
5262169	02/04/2026	Jason Palmer	01-4300	J. Palmer RISE Incentives and Supplies		267.99
				25/26		
5262170	02/04/2026	John W. Kizziar, DDS, INC	01-4300	Trinity Smiles Q3 2026		720.00
5262171	02/04/2026	Jose C Bermejo	01-4300	RISE Tamale Classes		200.00
5262172	02/04/2026	Stacey Neill Mountain Kids Therapy	01-5800	25/26 OT Services		4,160.00
5262173	02/04/2026	Odyssey Teams, Inc.	01-4300	Guest Speaker Leadership Summit July 26		5,000.00
5262174	02/04/2026	Plotzke Ace Hardware	01-4300	25/26 Maintenance Supplies		30.07
5262175	02/04/2026	Sunbelt Staffing TTF Holdings Lockbox	01-5800	25/26 School Psychologist		6,617.25
5262176	02/04/2026	Trinity Co Building & Grounds	01-4300	Facility Rental May 26 Gala Event		236.00
5262177	02/04/2026	Trinity Heating & Air Conditioning Corp.	14-5800	Service Call - Cold Air	573.25	
				Service Call - Electronic Damper	483.96	1,057.21
5262393	02/12/2026	Rourke, Megan L	01-4300	Fuel for Fleet Zenia Site Visit		50.30
5262394	02/12/2026	A Planned Affair Event Rentals	01-4300	Table & Chair Rental Gala May 2026		249.00
5262395	02/12/2026	Aya Healthcare Inc	01-5800	Certified School Nurse Services		2,850.00
5262396	02/12/2026	Carrel's Office Solutions	01-4300	25/26 Monthly Expenses Office Printers		901.16
5262397	02/12/2026	Corey Helgesen	01-5200	C. Helgesen CISC Per Diem 25/26		316.00
5262398	02/12/2026	Frontier Fuel	01-4300	25/26 Speech Fuel Purchases		351.85
5262399	02/12/2026	Fulcrum Biometrics	01-5800	Fingerprinting Jan 2026		8.00
5262400	02/12/2026	Hancock Park & DeLong Inc	01-5800	School Facility Consulting		243.75
5262401	02/12/2026	101Voice	01-5920	25/26 Business Phone & Fax		603.84
5262402	02/12/2026	Jenna Rae Johnson	01-5800	25/26 Triadic Supervision		1,615.00
5262403	02/12/2026	Mountain Valley Unified School District	01-5800	25/26 TCOE Mini Grant		3,770.00
5262404	02/12/2026	NAPA Weaverville Auto Parts	01-4300	25/26 NAPA Auto Parts		254.17
5262405	02/12/2026	O'Reilly Automotive, Inc.	01-4300	25/26 Fleet Repair Supplies		1.60
5262406	02/12/2026	Shasta Union High School Dist	01-5800	25/26 IT Management, Tech Support & Cloud Services		20,701.00
5262407	02/12/2026	Storckman Plumbing	14-5800	Plumbing Services - Hammer Arrestor	651.63	
				Plumbing Services - PRV	391.31	1,042.94
5262408	02/12/2026	Sunbelt Staffing TTF Holdings Lockbox	01-5800	25/26 School Psychologist		20,138.25
5262409	02/12/2026	Trinity Alps Unified S D	01-5800	25/26 TCOE Mini Grant		3,000.00

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

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

Board Meeting Date 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5262410	02/12/2026	Trinity Co Building & Grounds	01-4300	Facility Rental Steam Expo Apr 26		101.00
5262411	02/12/2026	Weaverville CSD	01-5560	25/26 Monthly Water Service		34.50
5262412	02/12/2026	Wilkinson Hadley King & Co LLP	01-5820	Progress Bill for 2024-25 Audit		3,645.00
5262434	02/19/2026	Tucker, Joanne M	01-5200	Reimbursement Flights Cal Science Conf Mar 26		2,090.85
5262435	02/19/2026	Aya Healthcare Inc	01-5800	Certified School Nurse		7,125.00
5262436	02/19/2026	Campora Propane Service	01-5520	Propane		481.73
5262437	02/19/2026	Plotzke Ace Hardware	01-4300	25/26 Maintenance Supplies		41.76
5262438	02/19/2026	ProCare Therapy	01-5800	25/26 Behavior Specialist		18,240.00
5262439	02/19/2026	Randy Spencer	01-5200	Mileage Reimbursement Board Meetings		55.10
5262440	02/19/2026	San Joaquin County Of Ed	01-5800	LEA Medi-Cal Billing Services Jan 25-26		586.00
5262441	02/19/2026	Shasta Kids Dentistry Andrew J Ingersoll Dental Corp	01-5800	Trinity Smiles CL 02102026	376.00	
				Trinity Smiles PL 02042026	1,336.00	1,712.00
5262442	02/19/2026	State Of Cal Dept Of Justice	01-5840	25/26 Fingerprint Fees		418.00
5262443	02/19/2026	Steve Canale	01-5200	Mileage Reimbursement Board Meetings		118.90
5262444	02/19/2026	Trinity Co. Solid Waste	01-5550	25/26 Solid Waste Fees		321.50
5262445	02/19/2026	Trinity Journal	01-5300	Two Year Subscription		109.00
5262446	02/19/2026	U.S. Bank Corporate Payment Systems	01-4300	25/26 EHCY Services, Supplies and Supports	1,056.93	
				25/26 RISE Incentives & Supplies	1,516.16	
				Business Manager Meeting Meals	279.20	
				Business Managers Meeting Jan 26	8.69	
				Ed Services Meeting Meals	16.99	
				Health Services Audiometer	2,158.94	
				Health Services Audiometer Credit	107.60-	
				L. McIntosh Fuel for Fleet PASCO Jan 26	37.71	
				Leadership Meeting Drinks	22.00	
				Memorial Box Joe	22.77	
				Office Supllies Laminating Large Reel	88.38	
				Office Supplies Laminating Sheets	41.15	
				Office Travel Projector	1,501.49	
				Office Travel Projector Pro Plan	99.99	
				Processing Analyzer Psyc Resources	195.00	
				SARB Forms	52.89	
				Second Step Curriculum Wellness Liaison	2,804.06	
				SELPA Student Folders	115.45	
				Speech Games	92.49	
				Speech Printer Replacement	586.28	

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

Board Meeting Date 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5262446	02/19/2026	U.S. Bank Corporate Payment Systems	01-4300	T. Edwards Ford Floor Mats	192.64	
				T. Edwards Wash Rack Mat & Stall Mat	176.92	
				T. Wright FYS FYS KH Supplies	73.73	
				T. Wright FYS KH Supplies	80.77	
				T. Wright FYS MM & KH Books	70.40	
				T. Wright FYS Supply Closet	8.05	
				TAU LCAP Meeting Drinks	22.00	
				TAU LCAP Meeting Meals	10.99	
				TAU Meeting Meals	231.98	
				TAU Meeting Supplies	7.07	
				Teen Center Supplies	1,231.51	
				Therapy Notes Psych Resources	379.00	
				TSS Meeting Meals Feb 26	303.97	
				TSS Meeting Meals Jan 26	230.78	
				Updated Door - Mounting	246.95	
				Updated Office Door Cables	675.12	
				Updated Office Door Controller	869.01	
				Wellness Center Supplies	2,498.40	
			01-5200	A. Garcia Reg SSC Attendance Workshop	165.00	
				A. Garcia Reg SSC Bell Schedule Workshop	165.00	
				A. Garcia Reg SSC Federal Workshop	205.00	
				A. Garcia Reg SSC Instructional Workshop	290.00	
				A. Hickman Registration Reframing Conf Apr 2026	51.13	
				C. Helgesen Flight All Titles Mar 26	211.20	
				C. Helgesen Fuel COSP Jan 26	40.00	
				C. Helgesen Lodging COSP Jan 26	267.12	
				C. Helgesen Parking COSP Jan 26	53.50	
				Credit for Disputed Charges in Dec 2025	561.30-	
				D. MacLaren Lodging PASCO Jan 26	345.88	
				E. Burger Flight Homeless Conf Mar 26	791.54	
				E. Burger Guest Flight Homeless Conf Mar 26	40.85	
				E. Burger Guest Flight Homeless Conf Mar 26	1,542.23	
				E. Moodie Reg Bootcamp Conf Jan 26	10.00	

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

Board Meeting Date 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5262446	02/19/2026	U.S. Bank Corporate Payment Systems	01-5200	F. Robles Baggage Fee CCS Meeting Jan 26	80.00	
				F. Robles Lodging CCS Meeting Jan 26	1,103.28	
				F. Robles Parking CCS Meeting Jan 26	48.65	
				F. Robles Reg Leadership Meeting Apr 26	250.00	
				F. Robles Uber CCS Meeting Jan 26	59.90	
				Flight Refund Jan 26	52.99-	
				L. McIntosh Lodging PASCO Jan 26	345.88	
				T. Wright Flight Homeless Conf Mar 26	40.85	
				T. Wright Flight Homeless Conf Mar 26	750.69	
				T. Wright Registration FYS Conf Apr 2026	595.00	
			01-5300	A. Cloud Reg ACSA Membership	4,750.00	
				F. Robles Monthly ChatGPT Plus Subscription	20.00	
				F. Robles Otter AI Yearly Subscription	99.99	
				Microsoft Monthly Subscription	1.25	
			01-5910	USPS Postage First Class Mailing	12.42	
				USPS Postage Tax Documents	78.58	
			11-4300	Love & Logic Materials	750.75	
			12-4300	LPC Meeting Meals Jan 26	302.44	30,752.10
5262521	02/25/2026	Tucker, Joanne M	01-5200	Reim Registration Getting Reading Training		200.00
5262522	02/25/2026	Rourke, Megan L	01-4300	Reim Fuel for Fleet CDE Conf Feb 26	45.08	
			01-5200	Per Diem CDE Conf Feb 26	66.00	111.08
5262523	02/25/2026	Farneti, Laura	01-5200	Per Diem CSNO Conf Feb 26		247.00
5262524	02/25/2026	Butte Co Office Of Ed ESS	01-5200	Registration Fees ASES Remix 2026		1,275.00
5262525	02/25/2026	Jason Palmer	01-4300	J. Palmer RISE Incentives and Supplies 25/26		299.90
5262526	02/25/2026	Jones Electric	14-5800	Granite Room Electrical Receptacles Final Invoice		1,797.25
5262527	02/25/2026	Junction City School District	01-7281	Reim Attendee ASES Remix Jan 2026		518.93
5262528	02/25/2026	Stacey Neill Mountain Kids Therapy	01-5800	25/26 OT Services		3,510.00
5262529	02/25/2026	Pitney Bowes Inc Reserve Account	01-5910	25/26 Postage, Lease, and Ink		200.00
5262530	02/25/2026	San Joaquin County Of Ed	01-5800	25/26 State Spelling Bee Registration		1,050.00
5262531	02/25/2026	Steven Bayless	01-4300	S. Bayless RISE Incentives and Supplies 25/26		173.38
5262532	02/25/2026	TinyEYE Technologies	01-5800	25/26 Speech Therapy Services		10,369.60
5262533	02/25/2026	The Trinity Players Inc.	01-5600	Facility Rental Spring Show 2026		165.00

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

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

Board Meeting Date 2025

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
5262534	02/25/2026	Trinity PUD	01-5510	25/26 Monthly Electricity		1,222.71
5262535	02/25/2026	University of Cal Davis	01-5200	CStem Courses TCOE & DIstricts		6,884.00
Total Number of Checks					64	173,632.04

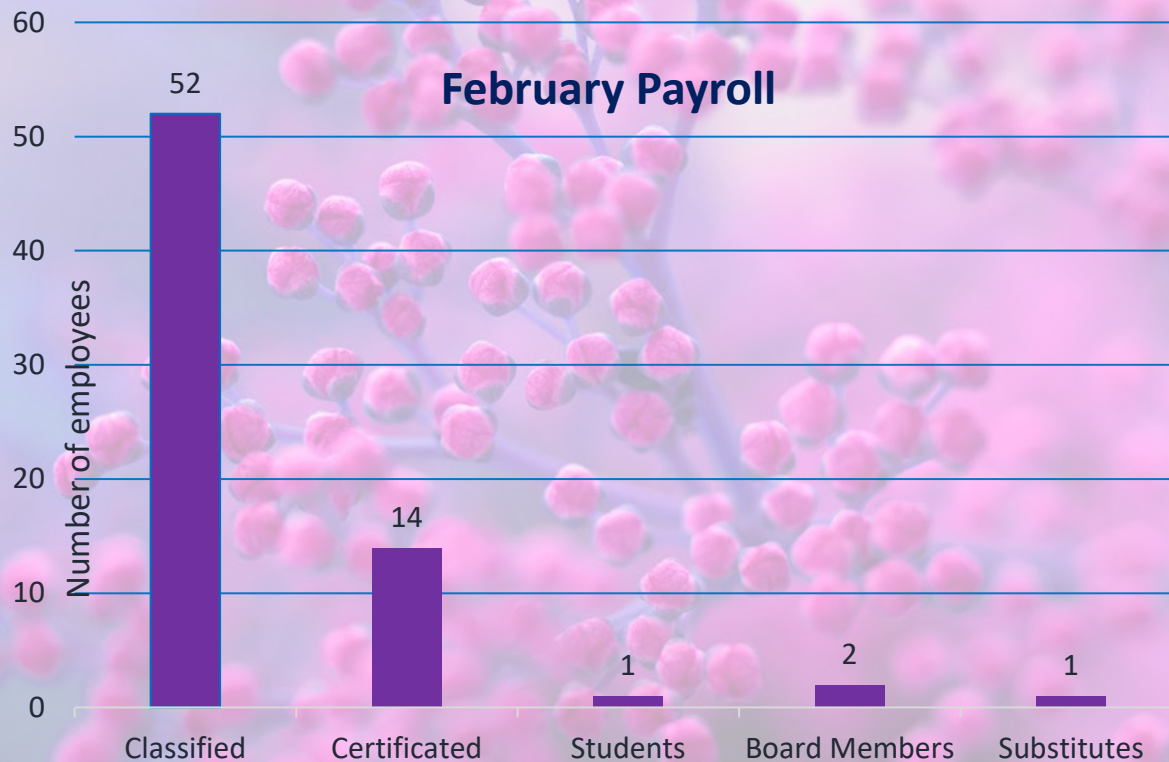
Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	61	168,681.45
11	Adult Education Fund	1	750.75
12	Child Development Fund	1	302.44
14	Deferred Maintenance	3	3,897.40
Total Number of Checks		64	173,632.04
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			173,632.04

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.

Trinity County Office of Education

2/1/2026 - 2/28/2026



Employee Salaries= \$402,212.55

District Liabilities= \$215,284.69

Total Payroll= \$617,497.24

County Board Policy 1340: Access To County Office Records

Status: DRAFT

Original Adopted Date: 12/10/2021

The Trinity County Board of Education recognizes the right of members of the public to have access to public records of the county office of education (TCOE). TCOE shall provide any member of the public reasonable access to the public records of the TCOE during normal business hours and within the requirements of law. Public access shall not be given to records that are exempt from public disclosure pursuant to the California Public Records Act or other state or federal law.

In response to a public records request, reasonable efforts shall be made to locate the requested records, including, but not limited to, any electronic communication substantively related to the records, such as email, text messages, instant messages, and other electronic communications, regardless of whether they are transmitted through a TCOE-provided device or account or through a County Board member's personal device or account.

The TCOE may charge for copies of public records or other materials requested by individuals or groups, in accordance with law.

In order to help maintain the security of TCOE records, members of the public granted access shall examine records in the presence of a TCOE staff member.

County Board Policy 1445: Response To Immigration Enforcement

Status: DRAFT

Original Adopted Date: Pending

The Trinity County Board of Education is committed to the success of all students and to providing a safe and welcoming place for students, their families, and staff irrespective of their citizenship or immigration status.

Unless required by state or federal law, required to administer a state or federally supported educational program, or presented with a valid judicial subpoena, judicial warrant, or court order, schools operated by the Trinity County Office of Education (TCOE) shall not do any of the following:

1. Solicit or collect information or documents regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
2. Seek or require information or documents, to the exclusion of other permissible information or documents, regarding the citizenship or immigration status of a student or the student's family members (Education Code 234.7)
3. To the extent practicable, disclose or provide in writing, verbally, or in any other manner to an officer or employee of an agency conducting immigration enforcement:
 - a. The education records of or any information about a student or a student's family or household such as personal information as defined in Civil Code 1798.3, information about a student's home, or information about a student's travel schedule without parent/guardian written consent (Education Code 234.7)
 - b. The personnel records of any TCOE employee, personal information of any TCOE employee as defined in Civil Code 1798.3, or any other confidential employee information (Education Code 234.7; Government Code 7285.2)
4. Grant permission to an officer or employee of an agency conducting immigration enforcement to enter a school bus, any other transportation provided by TCOE, a nonpublic area of any TCOE property or facility, or a nonpublic area where any COE-sponsored program or activity is occurring (Education Code 234.7; Government Code 7285.1)

However, TCOE schools shall not obstruct, interfere with, or otherwise impede an officer or employee of an agency conducting immigration enforcement who nonetheless enters TCOE-provided transportation, a nonpublic area of any TCOE property or facility, or a nonpublic area where any TCOE-sponsored program or activity is occurring.

The County Superintendent of Schools or designee shall report to the County Board in a timely manner any requests by an officer or employee of an agency conducting immigration enforcement for any of the following: (Education Code 234.7)

1. Education records of or any information about a student or a student's family or household
2. Permission to enter a school bus, any other transportation provided by TCOE, a nonpublic area of any TCOE property or facility, or a nonpublic area where any TCOE -sponsored program or activity is occurring

Such reports shall be provided in a manner that ensures the confidentiality and privacy of any potentially identifying information. (Education Code 234.7)

In accordance with law, County Board Policy 0410 - Nondiscrimination in County Office Programs and Activities, and County Board Policy 5145.3 - Nondiscrimination/Harassment, no student shall be denied equal rights and opportunities, nor be subjected to unlawful discrimination, harassment, intimidation, or bullying in the TCOE's programs and activities on the basis of the student's or family's immigration status or for the refusal to provide information related to the student's or family's immigration status. (Education Code 200, 220, 234.1)

Resources and data collected by the TCOE operated schools shall not be used, directly or by others, to compile a list, registry, or database of individuals based on national origin, immigration status, religion, or other category of individual characteristics protected against unlawful discrimination. (Government Code 8310.3)

Parents/guardians shall be provided with information and notifications as specified in Education Code 234.7,

including information regarding their children's right to a free public education regardless of immigration status or religious beliefs and their rights related to immigration enforcement.

Complaints alleging discrimination, harassment, intimidation, and bullying based on actual or perceived immigration status shall be filed in accordance with County Board Policy/Administrative Regulation 1312.3 - Uniform Complaint Procedures.

The California Department of Education shall be provided, upon request and in the manner requested, copies of this policy, any associated administrative regulation, and any other County Board policies and administrative regulations required by Education Code 234.7.

County Board Policy 5125: Student Records

Status: DRAFT

Original Adopted Date: Pending

The Trinity County Board of Education recognizes the importance of keeping accurate, comprehensive student records as required by law.

If student records containing covered information which is not subject to the California Consumer Privacy Act are under the control of the operator of a website, online service or application, or mobile application, and the student's parent/guardian or the student, if 18 years of age or older, requests deletion of such records, the operator shall be provided documentation that the student has not been enrolled in the TCOE for at least 60 days. (Business and Professions Code 22584)

Social security numbers or the last four digits of social security numbers of students or their parents/guardians shall not be collected or solicited, unless otherwise required to do so by state or federal law. (Education Code 49076.7)

The immigration or citizenship status of a student or a student's family member may only be collected and disclosed in accordance with County Board Policy/Administrative Regulation 1445 - Response to Immigration Enforcement.

No list, registry, or database based on students' national origin, ethnicity, or religious belief, practice, or affiliation shall be compiled and no student information may be disclosed for the purpose of compiling such a list, registry, or database for purposes of immigration enforcement. This prohibition does not apply to information that is aggregated and is not personally identifiable. (Government Code 8310.3)

Protocols shall be developed to comply with a court's restraining order that prohibits a party from accessing specified records and information pertaining to a student. (Family Code 6323.5)

Student Records from Social Media

Information from the social media of any TCOE student may be gathered and maintained, provided that the students and parents/guardians are first notified about the proposed program, offered an opportunity for public comment at a regularly scheduled County Board meeting, and gathers only information that directly pertains to school safety or student safety. (Education Code 49073.6)

Retention, Disclosure, and Security of Student Records

The confidentiality of student records shall be ensured as required by law, and processes and procedures established, to safeguard data against damage, loss, or theft, including damage, loss, or theft which may be caused by the use of technology, including artificial intelligence and breaches to the TCOE's digital infrastructure, in the retention or disclosure of student records.

If the TCOE experiences a cyberattack that impacts more than 500 students or personnel, the cyberattack shall be reported to the California Cybersecurity Integration Center. (Education Code 35266)

A contract may be entered into with a third party for the digital storage, management, and retrieval of student records and/or a third party provider of digital software may be authorized to access, store, and use student records, provided that the contract meets the requirements of Education Code 49073.1 and other applicable state and federal laws.

County Board Policy 5125.1: Release Of Directory Information

Status: DRAFT

Original Adopted Date: 09/17/2025

The Trinity County Board of Education recognizes the importance of maintaining the confidentiality of directory information and therefore authorizes the release of such information, including to news media or nonprofit organizations, in accordance with law, Trinity County Board policy, and administrative regulation.

The release of specific categories of directory information may be limited or denied to any public or private nonprofit organization based on a determination of the best interests of Trinity County Office of Education students. (Education Code 49073)

A student's directory information shall only be included in the minutes of the County Board's meeting in accordance with County Board Bylaw 9324 - Minutes and Recordings.

Colleges and prospective employers, including military recruiters, shall have access to a student's name, address, email address, and telephone number, unless the student's parent/guardian, or student, if the student is 18 years of age or older, has requested that such information not be released. (10 USC 503, 20 USC 7908)

Under no circumstances shall directory information be disclosed to a private profit-making entity, except for representatives of the news media and employers, including prospective employers, in accordance with law, County Board policy, and administrative regulation. Private schools and colleges may be given the names and addresses of 12th-grade students and students who are no longer enrolled, provided that they use this information only for purposes directly related to the institution's academic or professional goals. (Education Code 49073)

Trinity County Office of Education
2025/2026 2nd Interim, Narrative

Budget Assumptions

An Interim report is the update of our adopted budget. A budget is a document that reflects the District's plans and priorities. Our interim budget reports are a snapshot in time of revenue and expenditure forecasts, which are subject to change. Budgets are constantly being revised to respond to decisions made at the state and federal levels, as well as the needs of the district. It is important to remember that this budget is based on the best information and assumptions that we have at this time.

Beginning Fund Balance General Fund, \$7,125,339

We had a significant increase in our beginning fund balance from budget adoption to the time we closed our 2024/2025 books. Our initial budget estimated the beginning balance to be \$5,799,210, our actual beginning balance is \$7,125,339 a total increase of \$1,308,487. This increase is from funding sources that we expected to receive in 2025/2026 but funds were received in 2024/2025. Receiving funds in advance does make our budget appear to be deficit spending, see the table below.

Beginning Fund Balance	\$	7,125,339
Total Resources	\$	12,079,046
Total Uses	\$	12,821,912
Ending Fund Balance	\$	6,382,473

Est. difference in fund Balance, at year end 6/30/2026 \$ (742,866)

In the past our average beginning balance has been just under two million dollars. Over the next three years we will return to our previous average balance.

I. Cost of Living Adjustment

	2025/2026	2026/2027	2027/2028	2028/2029
26/27 Governors Proposed Budget	2.30%	2.41%	3.06%	3.34%
Assumptions used for our budget	2.30%	2.41%	2.50%	2.50%

II. GENERAL FUND (SACS Form 01I)

REVENUES

LCFF Sources (Objects 8000-8199)

The Local Control Funding Formula (LCFF) represents 42.57% of the district's overall funding for 2025/2026. LCFF is made up of local Property Taxes, State Funding and EPA funds. As a COE our funding is based on countywide ADA, number of school districts in county, districts differentiated assistance status, and RISE average daily attendance.

Federal Revenues (Objects 8100-8299)

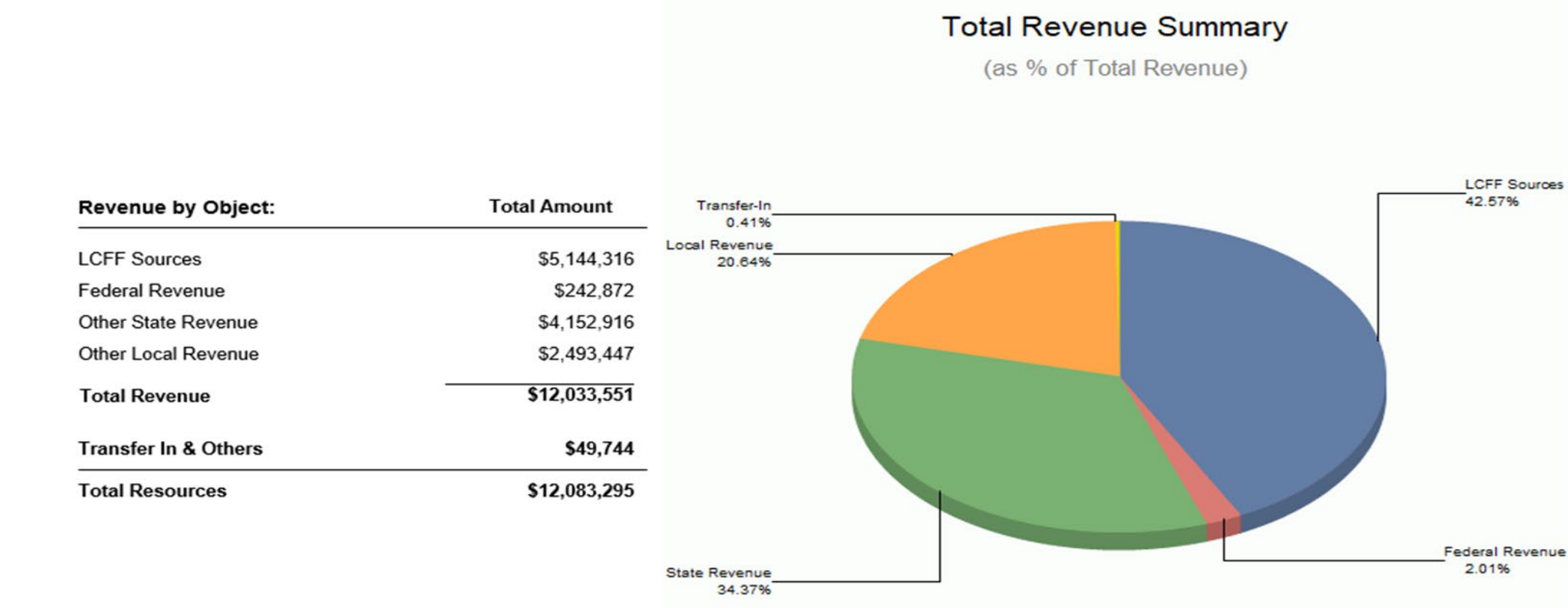
Big news for Federal funds, Forest Reserves was approved for three years of funding. This year we will be receiving the additional funds from 2024/2025, and payment for 2025/2026. Current reauthorization authorized funding through 2026/2027 fiscal year, then reauthorization will be required. Our Forest Reserves funds are received in fund 16, then 85% of the funds are distributed to distircts and our 15% is transferred to our fund 17-Special Reserves. Second interim reflects an increase in our Special Education Mental Health ADA funds, as we plan on spending the our prior and current year allocation this year. The majority of our federal funds is made up of several Special Education funds, ranging from \$43,631 to \$1,000.

State Revenues (Objects 8300-8599)

Part of the additional increase in revenues is our Classified Staff Teacher grant, we continue to support local classified employees who are working toward obtaining a teaching credential with these grant funds. This is another grant the has graciously prepaid the majority of the grant funds. Equity Multiplier funds for our RISE Academy will be received this year, but we will not expend funds until the following year. Multiple grants are reported under state revenue including: Wellness Coach, Foster Youth, Alternative Dispute Resolution, Community Schools Partnership Program, Wraparound Grant R3 and Classified Staff Teacher grant.

Local Revenues (Objects 8600-8799)

In January we received an additional grant for the Child & Youth Behavioral Health Initiative (CYBHI) aka medical billing program. This grant is called the Bridge grant it is for \$217,375 all funds must be expended by 6/30/26. We have been able to shift expenses from our other CYBHI grant to meet this accelerated deadline.



EXPENDITURES

Status of Labor Agreements: Salaries were settled for 2025/2026 prior to budget apoted, with a 2.5% COLA to salaries and an increase to our insurance cap to staff.

Certificated/Classified Salaries (Objects 1000-2999)
Salaries & Benefits account for 57% of our expenditures. We continue to have difficulties hiring specilized positions such as Psychologists, Speech Therapist, and School Nurses, these costs have been moved from salaries and benefits to contracting, (objects 5000-5999).

Benefits (Objects 3000-3999)
STRS rate is 19.1% and PERS 26.81%, as projected at budget adoption.
Workers Compensation is at 1.4% and we cap our health and welfare to staff.
Employee benefits alone represent 20% of our overall budget.

CalPERS rates as of November 13, 2025

	<u>Updated: Est. Schools Employer contibution rate</u>	<u>Former: Est. Schools Employer contribution Rate</u>
2025/2026	26.81% (Actual)	26.81% (Actual)
2026/2027	26.40%	26.90%
2027/2028	26.90%	27.80%
2028/2029	26.10%	27.40%
2029/2030	25.30%	27.00%
2030/2031	24.20%	26.20%

Books and Supplies/Services (Objects 4000-5999)
Our costs have been adjusted to represent our needs and our funding.
Supplies represent less then 6% of our budget and Services & Operations represent over 23% of our budget.
As noted above the costs have moved from salaries and benefits to contracting services as we have had to make a transition due to the difficulty of hiring the above mentioned staff.

Capital Outlay (Objects 6000-6999)
We have added a 2011 Ford Ranger to our fleet for our maintenance department. The total increase to Capital Assets is \$20,138. This year we have purchased a truck for our Technology department, a new RAV4 and we again are anticipating to reeive the Dental Van in this fiscal year.

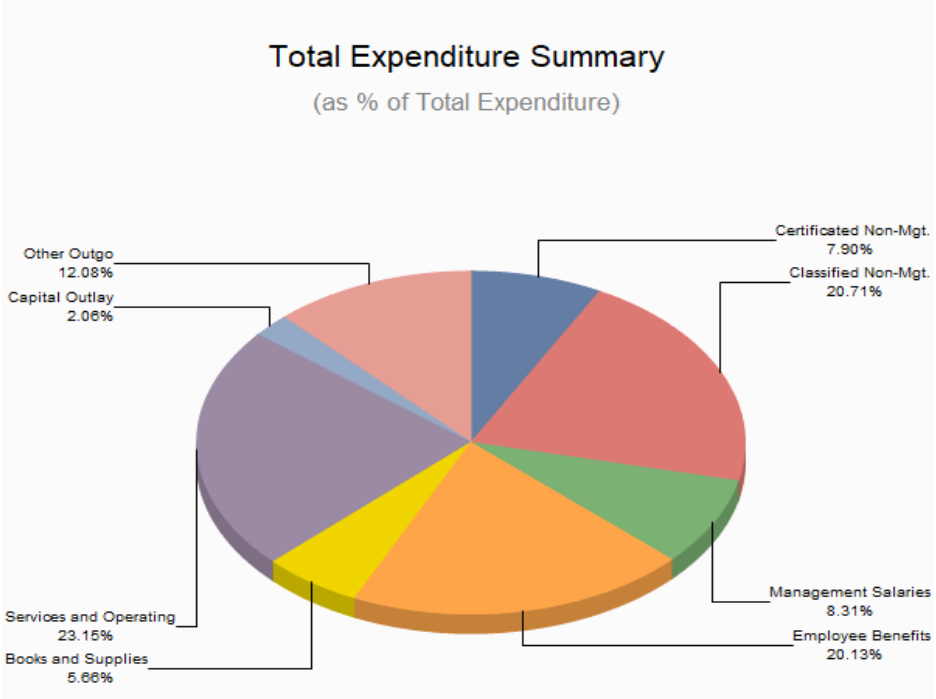
Other Outgo (Objects 7100-7299 and 7400-7499)

Pass thru revenue (funds that come to us and we pass on to distircts) are increased as the ASES funds have increased.

Direct/Indirect Costs (Objects 7300-7399)

Our State allowed Indirect Cost rate for 2025/2026 is 13%, this rate is high for a COE.
Not all grants allow this high of a rate, in addition the MHSSA grants are funded through Trinity County with the agreement that the County will be keeping the administrative fees.
Our total revenue from Indirect bill out is estimate to be \$341,941

Expenditure by Object:	Total Amount
Cert. Non-Mgt. Salaries	\$985,327.00
Class. Non-Mgt. Salaries	\$2,582,336.00
Management Salaries	\$1,036,726.00
Employee Benefits	\$2,510,987.00
Books and Supplies	\$705,450.00
Services and Operating	\$2,887,775.00
Capital Outlay	\$257,053.00
Other Outgo	\$1,506,258.00
Total Expenditure	\$12,471,912.00
Transfer out and Other:	\$350,000.00
Total Uses	\$12,821,912.00



OTHER FINANCING SOURCES/USES

Transfers In (Objects 8900-8929)

Funds will be transferred from OPEB to general to cover current year retiree insurance, \$49,744.

Transfers Out (Objects 7600-7629)

We have are transferring \$350,000 to our Reserves account, as we continue to save for upcoming facilites projects.

Ending Balances

Ending general fund unrestrircted is estimated at \$4,524,329 and restrircted \$1,858,144 for a total of \$6,382,473. This is a planned decrease of \$742,866.

The fiscal health of TCOE is excellent! We have a positive certification.

Trinity County Office of Education, 2nd Interim
Break out of Programs, General Funds

	<u>Program/Resource</u>	<u>Beginning</u> <u>Balance</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Ending</u> <u>Balance</u>
0000	Unrestircted Funds	\$ 3,091,023	\$ 5,300,739	\$ 5,517,797	\$ 2,873,965
0010	Bridge: Children & Youth Behavioral Health Initia	\$ -	\$ 217,375	\$ 217,375	\$ -
0011	Children & Youth Behavioral Health Initiative	\$ 394,235	\$ 50,000	\$ 253,799	\$ 190,436
0015	Wraparound Grant, R3	\$ 1,152,980	\$ 294,792	\$ 444,757	\$ 1,003,015
0031	COP Teacher Learning Series, Mini Grant	\$ 6,594	\$ 3,406	\$ 10,000	\$ -
0033	Trinity Smiles, Dental Grant	\$ 15,482	\$ 40,000	\$ 40,000	\$ 15,482
0038	Direct Billing	\$ 1,077	\$ 2,650	\$ 2,747	\$ 980
0043	Motor Pool	\$ 43,270	\$ 49,354	\$ 92,624	\$ -
0050	Dental Van Purchase	\$ 129,381	\$ -	\$ 129,381	\$ -
0223	Prof. Learning, Butte COE	\$ 11,517	\$ -	\$ 11,517	\$ -
0224	Robotics, Math, Science, Computer Science	\$ 8,415	\$ 80,139	\$ 88,554	\$ -
0225	Science, San Joaquin COE (M.S.& C.S)	\$ -	\$ 7,308	\$ 7,308	\$ -
0226	Computer Science, Monterey COE (M.S.&C.S.)	\$ 7,082	\$ 10,000	\$ 17,082	\$ -
0227	Math, Santa Barbra COE (M.S.&C.S.)	\$ 906	\$ -	\$ 906	\$ -
0245	RISE Academy, LCFF funding	\$ 112,479	\$ 229,045	\$ 341,524	\$ -
0246	Pathways to Partnership, ADR, Tehema COE	\$ 80,160	\$ -	\$ 45,874	\$ 34,286
0700	Teacher Residency Capacity Grant	\$ 226,088	\$ -	\$ 69,301	\$ 156,787
0800	Wellness Coach Grant, HCAI	\$ 248,660	\$ 750,000	\$ 815,617	\$ 183,043
0811	MHSSA, Promised Youth	\$ (23,364)	\$ 102,335	\$ 46,547	\$ 32,424
0812	MHSSA, Other Priorites	\$ (3,000)	\$ 134,610	\$ 131,610	\$ -
0813	MHSSA, Sustainability Catogory 3	\$ (70,462)	\$ 173,705	\$ 92,026	\$ 11,217
0911	Cal OES, Hazard Mitigation Plan	\$ -	\$ 39,500	\$ 39,500	\$ -
1100	Lottery, Unrestircted	\$ 3,097	\$ 955	\$ 1,165	\$ 2,887
1400	Education Protection Act	\$ (12,685)	\$ 987	\$ -	\$ (11,698)
3183	ESSA, Comprehensive Support & Improve, COE	\$ -	\$ 53,770	\$ 53,770	\$ -
3310	Idea Basic Grant, Special Ed, Wonderhouse	\$ -	\$ 47,812	\$ 47,812	\$ -
3315	Preschool Grant, Spec Ed, Wonderhouse	\$ -	\$ 21,679	\$ 21,679	\$ -
3327	IDEA Mental Health, Spec Ed	\$ -	\$ 36,998	\$ 25,599	\$ 11,399
3345	Preschool Staff Development, Wonderhouse	\$ -	\$ 1,000	\$ 1,000	\$ -
3385	Early Intervention, Spec Ed, Wonderhouse	\$ -	\$ 16,688	\$ 16,688	\$ -
3395	Alt Dispute Resoulution, Spec Ed	\$ -	\$ 15,157	\$ 15,157	\$ -
4035	Title II-Profesional Dev, RISE	\$ -	\$ 25	\$ 25	\$ -
5630	Homeless Children & Youth II	\$ -	\$ 43,087	\$ 43,087	\$ -
5810	REAP, RISE	\$ -	\$ 6,656	\$ 6,656	\$ -
6010	After School Education Safety	\$ -	\$ 1,109,979	\$ 1,109,979	\$ -
6018	Student Enrichment Block Grant, RISE & CHYBA	\$ 11,859	\$ 34,080	\$ 36,365	\$ 9,574
6019	Student Support Block Grant, RISE	\$ -	\$ 1,468	\$ -	\$ 1,468
6300	Lottery, Restircted	\$ 3,663	\$ 410	\$ -	\$ 4,073
6332	CCSP Partnership Implementation	\$ -	\$ 135,000	\$ 53,768	\$ 81,232
6333	CA Community Schools Coordination Prog	\$ 47,562	\$ 200,000	\$ 99,268	\$ 148,294
6500	Special Ed Prog-District Bill Back & State Funds	\$ 212,898	\$ 1,135,895	\$ 1,185,507	\$ 163,286
6520	Spec Ed Workability Program	\$ -	\$ 76,507	\$ 76,507	\$ -
6546	Spec Ed Mental Health Related Services	\$ 35,998	\$ 115,177	\$ 151,175	\$ -
6547	Sp Ed Early Intervention, Wonderhouse	\$ -	\$ 83,013	\$ 83,013	\$ -
6620	Reversing Opioid Overdose	\$ 20,424	\$ -	\$ 15,071	\$ 5,353
6680	Tobacco Ed Prop 99	\$ -	\$ 42,311	\$ 42,311	\$ -
6685	Tobacco Ed Prop 56	\$ -	\$ 37,500	\$ 37,500	\$ -
6690	Tobacco Ed Tier 1 6-12 Grade	\$ -	\$ 30,000	\$ 30,000	\$ -
6762	Arts Music & Instruction Grant	\$ 7,570	\$ -	\$ 7,570	\$ -
6770	Arts & Music, Prop 28	\$ 7,083	\$ 5,078	\$ 11,609	\$ 552
7210	American Indian Early Childhood Ed.	\$ -	\$ 63,560	\$ 63,560	\$ -

Con't, Break out of Programs, Trinity County Office of Education

	<u>Program/Resource</u>	<u>Beginning</u> <u>Balance</u>		<u>Revenue</u>	<u>Expenditure</u>	<u>Ending</u> <u>Balance</u>
7311	Classified Staff Teacher Grant	\$ 147,576	\$	94,704	\$ 115,000	\$ 127,280
7366	Foster Youth Srv Coordinating Prog	\$ -	\$	191,470	\$ 191,470	\$ -
7399	Equity Multiplier, RISE	\$ -	\$	51,697	\$ -	\$ 51,697
7415	Classified Employee Summer Assist	\$ -	\$	13,189	\$ 13,189	\$ -
7435	Learning Recovery Block Grant, RISE	\$ -	\$	998	\$ -	\$ 998
7690	STRS on Behalf	\$ -	\$	128,512	\$ 128,512	\$ -
7813	Pathways to Success- MHSSA	\$ -	\$	240,095	\$ 240,095	\$ -
7814	Multi Tier System Support 9/22-06/26	\$ -	\$	88,000	\$ 88,000	\$ -
9056	LEA BOP, LEA Medi Cal Billing	\$ 932,881	\$	250,000	\$ 95,000	\$ 1,087,881
9073	Foster Youth, Title IV, E	\$ 84,219	\$	9,500	\$ 10,000	\$ 83,719
9224	Learning Acceleration Grant, Lake COE	\$ -	\$	50,000	\$ 50,000	\$ -
9443	Berg Foundation	\$ 245	\$	-	\$ -	\$ 245
9500	ADR, Ventura COE	\$ 44,500	\$	-	\$ 10,000	\$ 34,500
9600	ASES CountyWide Coordination	\$ 56,686	\$	61,131	\$ 71,224	\$ 46,593
9663	Community Schools Partnership, Shasta COE	\$ 57,735	\$	100,000	\$ 157,735	\$ -
Total's		\$ 7,093,834	\$	12,079,046	\$ 12,821,912	\$ 6,350,968

Other Fund Details

<u>Fund</u>	<u>Program/Resource</u>	<u>Beginning</u>		<u>Ending</u>	
		<u>Balance</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Balance</u>
10	Special Education Pass Thru	\$ 748,184	\$ 2,239,035	\$ 2,667,012	\$ 320,207
11	Adult Education	\$ 9,656	\$ 100,704	\$ 110,360	\$ -
12	Unrestircted	\$ 32,175	\$ 3,417	\$ -	\$ 35,592
12	Inclusive Early Ed, Mendocino COE	\$ 6,617	\$ -	\$ 4,500	\$ 2,117
12	Early Ed Teacher Dev.	\$ -	\$ 49,824	\$ 32,920	\$ 16,904
12	County PreK Planning Grant	\$ 10,771	\$ -	\$ 10,771	\$ -
12	UPK Mixed Delivery Planning	\$ -	\$ 77,346	\$ 77,346	\$ -
12	State Preschool Program, HRN	\$ -	\$ 247,812	\$ 247,812	\$ -
12	Quality Rating Improv. System	\$ -	\$ 48,879	\$ 19,608	\$ 29,271
14	Deferred Maintenance	\$ 705,466	\$ 19,686	\$ 110,000	\$ 615,152
16	Forest Reserves	\$ 115,304	\$ 2,537,553	\$ 2,537,108	\$ 115,749
17	Special Reserves	\$ 3,013,449	\$ 813,589	\$ -	\$ 3,827,038
20	OPEB Reserves	\$ 220,536	\$ 5,902	\$ 49,744	\$ 176,694
Totals		\$ 4,862,158			\$ 5,138,724

The increase in fund 17 is from Forest Reserves, TCOE is estimates:

2024/2025	\$ 199,357
2025/2026	\$ 181,875
	<u>\$ 381,232</u>

District: Trinity County Office of Education

1st Interim
2025/2026

Balances Above Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances above the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Objects 9780/9789/9790			
Form	Fund	2025/2026	
01/03	General Fund/County School Service Fund	\$	2,878,214
17	Special Reserve Fund for Other Than Capital Outlay Projects		3,827,038
Total Assigned and Unassigned Ending Fund Balances			\$6,705,252
District State Minimum Standard Reserve Level			4%
Less District Minimum Reserve for Economic Uncertainties		\$	512,877
Remaining Balance to Substantiate Need			\$6,192,375

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties			
Form	Fund	Description of Need	2025/2026
01/17	General Fund/Spec Res Funds	Assigned-Revolving cash fund/Cashflow	\$ 500,000
01/17	General Fund/Spec Res Funds	Assigned- Technology upgrades	\$ 805,000
01/17	General Fund/Spec Res Funds	Assigned-Fleet Replacement	\$ 250,000
01/17	General Fund/Spec Res Funds	Assigned-facility and grounds improvements	\$ 2,253,783
01/17	General Fund/Spec Res Funds	Assigned-Board goal 4% above the 4% required	\$ 512,877
01/17	General Fund/Spec Res Funds	Assigned-Contingency	\$ 1,870,715
Total of Substantiated Needs			\$ 6,192,375

Remaining Unsubstantiated Balance -

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

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	5,472,670.00	5,144,316.00	3,201,544.94	5,144,316.00	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	1,160,057.00	1,538,996.00	337,071.30	1,538,996.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,351,964.00	1,867,454.00	1,268,719.42	1,867,454.00	0.00	0.0%
5) TOTAL, REVENUES			7,984,691.00	8,550,766.00	4,807,335.66	8,550,766.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,153,276.00	986,115.00	560,897.12	986,115.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,552,056.00	2,368,806.00	1,319,651.58	2,368,806.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,832,454.00	1,796,150.00	993,514.52	1,796,150.00	0.00	0.0%
4) Books and Supplies		4000-4999	422,458.00	435,129.00	167,052.76	435,129.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,539,939.00	2,031,179.00	713,858.53	2,031,179.00	0.00	0.0%
6) Capital Outlay		6000-6999	110,000.00	257,053.00	127,672.76	257,053.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	367,000.00	376,634.00	1,634.32	376,634.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(145,307.00)	(184,055.00)	(100,668.11)	(184,055.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			7,831,876.00	8,067,011.00	3,783,613.48	8,067,011.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			152,815.00	483,755.00	1,023,722.18	483,755.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	350,000.00	350,000.00	350,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(992,790.00)	(1,113,610.00)	(1,040,523.97)	(1,113,610.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,293,046.00)	(1,413,866.00)	(1,390,523.97)	(1,413,866.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,140,231.00)	(930,111.00)	(366,801.79)	(930,111.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,378,415.00	5,454,440.00		5,454,440.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,378,415.00	5,454,440.00		5,454,440.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,378,415.00	5,454,440.00		5,454,440.00		
2) Ending Balance, June 30 (E + F1e)			3,238,184.00	4,524,329.00		4,524,329.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,800,000.00		1,800,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	500,000.00		500,000.00		
Unassigned/Unappropriated Amount		9790	3,238,184.00	2,224,329.00		2,224,329.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,618,317.00	4,387,642.00	2,603,985.00	4,387,642.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,372.00	632.00	1,811.00	632.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	2,266.00	0.00	2,266.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,496.00	6,768.00	3,528.30	6,768.00	0.00	0.0%
Timber Yield Tax		8022	723.00	2,091.00	841.08	2,091.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,102,097.00	981,983.00	563,518.94	981,983.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,259.00	21,567.00	19,366.68	21,567.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	286.63	0.00	0.00	0.0%
Supplemental Taxes		8044	42,689.00	23,294.00	8,207.31	23,294.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,790,953.00	5,426,243.00	3,201,544.94	5,426,243.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(318,283.00)	(281,927.00)	0.00	(281,927.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			5,472,670.00	5,144,316.00	3,201,544.94	5,144,316.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	353.00	2,210.00	2,210.00	2,210.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	955.00	955.00	0.00	955.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,008,749.00	1,385,831.00	334,861.30	1,385,831.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,160,057.00	1,538,996.00	337,071.30	1,538,996.00	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								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	2,250.00	2,250.00	2,250.00	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	88,200.00	102,801.00	79,943.46	102,801.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19,148.65	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	229,104.00	366,823.00	75,756.02	366,823.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	106,350.00	328,225.00	37,151.32	328,225.00	0.00	0.0%
Tuition		8710	928,310.00	1,067,355.00	1,054,469.97	1,067,355.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,351,964.00	1,867,454.00	1,268,719.42	1,867,454.00	0.00	0.0%
TOTAL, REVENUES			7,984,691.00	8,550,766.00	4,807,335.66	8,550,766.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	152,648.00	143,927.00	78,768.65	143,927.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	186,465.00	126,952.00	69,765.16	126,952.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	547,301.00	462,063.00	268,021.05	462,063.00	0.00	0.0%
Other Certificated Salaries		1900	266,862.00	253,173.00	144,342.26	253,173.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,153,276.00	986,115.00	560,897.12	986,115.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	60,671.00	154,244.00	83,070.08	154,244.00	0.00	0.0%
Classified Support Salaries		2200	861,739.00	698,022.00	353,039.08	698,022.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	313,562.00	327,822.00	200,946.23	327,822.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,308,431.00	1,188,718.00	682,596.19	1,188,718.00	0.00	0.0%
Other Classified Salaries		2900	7,653.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,552,056.00	2,368,806.00	1,319,651.58	2,368,806.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	197,774.00	164,248.00	92,708.68	164,248.00	0.00	0.0%
PERS		3201-3202	739,491.00	669,974.00	364,554.41	669,974.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	211,525.00	194,510.00	109,855.75	194,510.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	496,628.00	548,557.00	300,245.43	548,557.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,784.00	1,565.00	883.92	1,565.00	0.00	0.0%
Workers' Compensation		3601-3602	52,561.00	46,514.00	26,325.02	46,514.00	0.00	0.0%
OPEB, Allocated		3701-3702	87,153.00	67,557.00	43,908.29	67,557.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	45,538.00	103,225.00	55,033.02	103,225.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,832,454.00	1,796,150.00	993,514.52	1,796,150.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,000.00	1,500.00	0.00	1,500.00	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	328,458.00	345,629.00	167,052.76	345,629.00	0.00	0.0%
Noncapitalized Equipment		4400	88,000.00	88,000.00	0.00	88,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			422,458.00	435,129.00	167,052.76	435,129.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	49,020.00	58,020.00	2,000.00	58,020.00	0.00	0.0%
Travel and Conferences		5200	200,625.00	228,648.00	54,923.11	228,648.00	0.00	0.0%
Dues and Memberships		5300	102,213.00	102,213.00	51,401.73	102,213.00	0.00	0.0%
Insurance		5400-5450	32,800.00	32,800.00	24,332.44	32,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,100.00	24,100.00	8,411.29	24,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,900.00	20,900.00	9,377.49	20,900.00	0.00	0.0%
Transfers of Direct Costs		5710	(27,004.00)	(22,753.00)	(13,542.90)	(22,753.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,266.00)	(3,266.00)	(1,276.10)	(3,266.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,075,437.00	1,524,403.00	560,049.05	1,524,403.00	0.00	0.0%
Communications		5900	66,114.00	66,114.00	18,182.42	66,114.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,539,939.00	2,031,179.00	713,858.53	2,031,179.00	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	110,000.00	257,053.00	127,672.76	257,053.00	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			110,000.00	257,053.00	127,672.76	257,053.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	217,000.00	226,634.00	1,634.32	226,634.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			367,000.00	376,634.00	1,634.32	376,634.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(116,872.00)	(153,214.00)	(90,771.54)	(153,214.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(28,435.00)	(30,841.00)	(9,896.57)	(30,841.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(145,307.00)	(184,055.00)	(100,668.11)	(184,055.00)	0.00	0.0%
TOTAL, EXPENDITURES			7,831,876.00	8,067,011.00	3,783,613.48	8,067,011.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,744.00	49,744.00	0.00	49,744.00	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	350,000.00	350,000.00	350,000.00	350,000.00	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			350,000.00	350,000.00	350,000.00	350,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(992,790.00)	(1,113,610.00)	(1,040,523.97)	(1,113,610.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(992,790.00)	(1,113,610.00)	(1,040,523.97)	(1,113,610.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,293,046.00)	(1,413,866.00)	(1,390,523.97)	(1,413,866.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	206,854.00	242,872.00	28,223.51	242,872.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,726,252.00	2,613,920.00	949,550.29	2,613,920.00	0.00	0.0%
4) Other Local Revenue		8600-8799	600,615.00	621,744.00	310,571.71	621,744.00	0.00	0.0%
5) TOTAL, REVENUES			2,533,721.00	3,478,536.00	1,288,345.51	3,478,536.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	656,261.00	626,329.00	303,360.93	626,329.00	0.00	0.0%
2) Classified Salaries		2000-2999	507,508.00	623,139.00	377,995.20	623,139.00	0.00	0.0%
3) Employee Benefits		3000-3999	659,372.00	714,837.00	323,083.85	714,837.00	0.00	0.0%
4) Books and Supplies		4000-4999	184,319.00	270,321.00	93,550.98	270,321.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	559,528.00	856,596.00	308,037.51	856,596.00	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	927,843.00	1,160,465.00	24,956.17	1,160,465.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	116,872.00	153,214.00	90,771.54	153,214.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,611,703.00	4,404,901.00	1,521,756.18	4,404,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,077,982.00)	(926,365.00)	(233,410.67)	(926,365.00)		
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	992,790.00	1,113,610.00	1,040,523.97	1,113,610.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			992,790.00	1,113,610.00	1,040,523.97	1,113,610.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(85,192.00)	187,245.00	807,113.30	187,245.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,420,795.00	1,670,899.00		1,670,899.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,420,795.00	1,670,899.00		1,670,899.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,420,795.00	1,670,899.00		1,670,899.00		
2) Ending Balance, June 30 (E + F1e)			1,335,603.00	1,858,144.00		1,858,144.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,335,603.00	1,858,144.00		1,858,144.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	62,969.00	62,969.00	0.00	62,969.00	0.00	0.0%
Special Education Discretionary Grants		8182	56,735.00	76,365.00	0.00	76,365.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	25.00	25.00	25.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	60,670.00	96,857.00	21,543.00	96,857.00	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	26,480.00	6,656.00	6,655.51	6,656.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			206,854.00	242,872.00	28,223.51	242,872.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	32,745.00	95,371.00	0.00	95,371.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	410.00	410.00	0.00	410.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	888,260.00	1,109,979.00	0.00	1,109,979.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	95,000.00	105,000.00	70,000.00	105,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	3,216.00	5,078.00	2,793.00	5,078.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	60,016.00	63,560.00	57,559.99	63,560.00	0.00	0.0%
All Other State Revenue	All Other	8590	646,605.00	1,234,522.00	819,197.30	1,234,522.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,726,252.00	2,613,920.00	949,550.29	2,613,920.00	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	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	171,752.00	212,244.00	0.00	212,244.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	428,863.00	409,500.00	310,571.71	409,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,615.00	621,744.00	310,571.71	621,744.00	0.00	0.0%
TOTAL, REVENUES			2,533,721.00	3,478,536.00	1,288,345.51	3,478,536.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,124.00	67,189.00	44,288.97	67,189.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	511,882.00	379,508.00	174,271.49	379,508.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	90,077.00	165,054.00	76,296.45	165,054.00	0.00	0.0%
Other Certificated Salaries		1900	14,178.00	14,578.00	8,504.02	14,578.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			656,261.00	626,329.00	303,360.93	626,329.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	66,665.00	44,751.00	27,708.64	44,751.00	0.00	0.0%
Classified Support Salaries		2200	277,510.00	400,247.00	255,035.15	400,247.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	78,076.00	81,787.00	46,297.84	81,787.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	80,828.00	88,580.00	48,679.12	88,580.00	0.00	0.0%
Other Classified Salaries		2900	4,429.00	7,774.00	274.45	7,774.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			507,508.00	623,139.00	377,995.20	623,139.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	231,648.00	218,962.00	42,816.08	218,962.00	0.00	0.0%
PERS		3201-3202	171,792.00	178,610.00	106,970.93	178,610.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	54,617.00	59,214.00	34,007.10	59,214.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	178,340.00	212,265.00	113,502.04	212,265.00	0.00	0.0%
Unemployment Insurance		3501-3502	601.00	580.00	333.09	580.00	0.00	0.0%
Workers' Compensation		3601-3602	17,190.00	16,446.00	8,939.82	16,446.00	0.00	0.0%

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OPEB, Allocated		3701-3702	0.00	836.00	439.15	836.00	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	5,184.00	27,924.00	16,075.64	27,924.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			659,372.00	714,837.00	323,083.85	714,837.00	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	184,319.00	255,321.00	93,550.98	255,321.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			184,319.00	270,321.00	93,550.98	270,321.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	16,584.00	18,215.00	6,168.29	18,215.00	0.00	0.0%
Travel and Conferences		5200	96,834.00	109,997.00	35,795.78	109,997.00	0.00	0.0%
Dues and Memberships		5300	13,557.00	12,562.00	12,379.96	12,562.00	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	2,358.00	2,358.00	251.00	2,358.00	0.00	0.0%
Transfers of Direct Costs		5710	27,004.00	22,753.00	13,542.90	22,753.00	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	403,191.00	690,661.00	239,886.83	690,661.00	0.00	0.0%
Communications		5900	0.00	50.00	12.75	50.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			559,528.00	856,596.00	308,037.51	856,596.00	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)								
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%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	0.00	24,956.00	24,956.17	24,956.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	927,843.00	1,135,509.00	0.00	1,135,509.00	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)			927,843.00	1,160,465.00	24,956.17	1,160,465.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	116,872.00	153,214.00	90,771.54	153,214.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			116,872.00	153,214.00	90,771.54	153,214.00	0.00	0.0%
TOTAL, EXPENDITURES			3,611,703.00	4,404,901.00	1,521,756.18	4,404,901.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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		

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	992,790.00	1,113,610.00	1,040,523.97	1,113,610.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			992,790.00	1,113,610.00	1,040,523.97	1,113,610.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			992,790.00	1,113,610.00	1,040,523.97	1,113,610.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,472,670.00	5,144,316.00	3,201,544.94	5,144,316.00	0.00	0.0%
2) Federal Revenue		8100-8299	206,854.00	242,872.00	28,223.51	242,872.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,886,309.00	4,152,916.00	1,286,621.59	4,152,916.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,952,579.00	2,489,198.00	1,579,291.13	2,489,198.00	0.00	0.0%
5) TOTAL, REVENUES			10,518,412.00	12,029,302.00	6,095,681.17	12,029,302.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,809,537.00	1,612,444.00	864,258.05	1,612,444.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,059,564.00	2,991,945.00	1,697,646.78	2,991,945.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,491,826.00	2,510,987.00	1,316,598.37	2,510,987.00	0.00	0.0%
4) Books and Supplies		4000-4999	606,777.00	705,450.00	260,603.74	705,450.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,099,467.00	2,887,775.00	1,021,896.04	2,887,775.00	0.00	0.0%
6) Capital Outlay		6000-6999	110,000.00	257,053.00	127,672.76	257,053.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,294,843.00	1,537,099.00	26,590.49	1,537,099.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(28,435.00)	(30,841.00)	(9,896.57)	(30,841.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			11,443,579.00	12,471,912.00	5,305,369.66	12,471,912.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(925,167.00)	(442,610.00)	790,311.51	(442,610.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
b) Transfers Out		7600-7629	350,000.00	350,000.00	350,000.00	350,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,256.00)	(300,256.00)	(350,000.00)	(300,256.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,225,423.00)	(742,866.00)	440,311.51	(742,866.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,799,210.00	7,125,339.00		7,125,339.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,799,210.00	7,125,339.00		7,125,339.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,799,210.00	7,125,339.00		7,125,339.00		
2) Ending Balance, June 30 (E + F1e)			4,573,787.00	6,382,473.00		6,382,473.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,335,603.00	1,858,144.00		1,858,144.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,800,000.00		1,800,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	500,000.00		500,000.00		
Unassigned/Unappropriated Amount		9790	3,238,184.00	2,224,329.00		2,224,329.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,618,317.00	4,387,642.00	2,603,985.00	4,387,642.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,372.00	632.00	1,811.00	632.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	2,266.00	0.00	2,266.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	3,496.00	6,768.00	3,528.30	6,768.00	0.00	0.0%
Timber Yield Tax		8022	723.00	2,091.00	841.08	2,091.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,102,097.00	981,983.00	563,518.94	981,983.00	0.00	0.0%
Unsecured Roll Taxes		8042	20,259.00	21,567.00	19,366.68	21,567.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	286.63	0.00	0.00	0.0%
Supplemental Taxes		8044	42,689.00	23,294.00	8,207.31	23,294.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,790,953.00	5,426,243.00	3,201,544.94	5,426,243.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(318,283.00)	(281,927.00)	0.00	(281,927.00)	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
TOTAL, LCFF SOURCES			5,472,670.00	5,144,316.00	3,201,544.94	5,144,316.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	62,969.00	62,969.00	0.00	62,969.00	0.00	0.0%
Special Education Discretionary Grants		8182	56,735.00	76,365.00	0.00	76,365.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	25.00	25.00	25.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	60,670.00	96,857.00	21,543.00	96,857.00	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	26,480.00	6,656.00	6,655.51	6,656.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			206,854.00	242,872.00	28,223.51	242,872.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	32,745.00	95,371.00	0.00	95,371.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	353.00	2,210.00	2,210.00	2,210.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,365.00	1,365.00	0.00	1,365.00	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%

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Pass-Through Revenues from State Sources		8587	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	888,260.00	1,109,979.00	0.00	1,109,979.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	95,000.00	105,000.00	70,000.00	105,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	3,216.00	5,078.00	2,793.00	5,078.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	60,016.00	63,560.00	57,559.99	63,560.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,655,354.00	2,620,353.00	1,154,058.60	2,620,353.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,886,309.00	4,152,916.00	1,286,621.59	4,152,916.00	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	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	2,250.00	2,250.00	2,250.00	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	88,200.00	102,801.00	79,943.46	102,801.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19,148.65	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	400,856.00	579,067.00	75,756.02	579,067.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	535,213.00	737,725.00	347,723.03	737,725.00	0.00	0.0%
Tuition		8710	928,310.00	1,067,355.00	1,054,469.97	1,067,355.00	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			1,952,579.00	2,489,198.00	1,579,291.13	2,489,198.00	0.00	0.0%
TOTAL, REVENUES			10,518,412.00	12,029,302.00	6,095,681.17	12,029,302.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	192,772.00	211,116.00	123,057.62	211,116.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	698,347.00	506,460.00	244,036.65	506,460.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	637,378.00	627,117.00	344,317.50	627,117.00	0.00	0.0%
Other Certificated Salaries		1900	281,040.00	267,751.00	152,846.28	267,751.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,809,537.00	1,612,444.00	864,258.05	1,612,444.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	127,336.00	198,995.00	110,778.72	198,995.00	0.00	0.0%
Classified Support Salaries		2200	1,139,249.00	1,098,269.00	608,074.23	1,098,269.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	391,638.00	409,609.00	247,244.07	409,609.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,389,259.00	1,277,298.00	731,275.31	1,277,298.00	0.00	0.0%
Other Classified Salaries		2900	12,082.00	7,774.00	274.45	7,774.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,059,564.00	2,991,945.00	1,697,646.78	2,991,945.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	429,422.00	383,210.00	135,524.76	383,210.00	0.00	0.0%
PERS		3201-3202	911,283.00	848,584.00	471,525.34	848,584.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	266,142.00	253,724.00	143,862.85	253,724.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	674,968.00	760,822.00	413,747.47	760,822.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,385.00	2,145.00	1,217.01	2,145.00	0.00	0.0%
Workers' Compensation		3601-3602	69,751.00	62,960.00	35,264.84	62,960.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	87,153.00	68,393.00	44,347.44	68,393.00	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	50,722.00	131,149.00	71,108.66	131,149.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,491,826.00	2,510,987.00	1,316,598.37	2,510,987.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,000.00	1,500.00	0.00	1,500.00	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	512,777.00	600,950.00	260,603.74	600,950.00	0.00	0.0%
Noncapitalized Equipment		4400	88,000.00	103,000.00	0.00	103,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			606,777.00	705,450.00	260,603.74	705,450.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	65,604.00	76,235.00	8,168.29	76,235.00	0.00	0.0%
Travel and Conferences		5200	297,459.00	338,645.00	90,718.89	338,645.00	0.00	0.0%
Dues and Memberships		5300	115,770.00	114,775.00	63,781.69	114,775.00	0.00	0.0%
Insurance		5400-5450	32,800.00	32,800.00	24,332.44	32,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,100.00	24,100.00	8,411.29	24,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,258.00	23,258.00	9,628.49	23,258.00	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	(3,266.00)	(3,266.00)	(1,276.10)	(3,266.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,478,628.00	2,215,064.00	799,935.88	2,215,064.00	0.00	0.0%
Communications		5900	66,114.00	66,164.00	18,195.17	66,164.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,099,467.00	2,887,775.00	1,021,896.04	2,887,775.00	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	110,000.00	257,053.00	127,672.76	257,053.00	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			110,000.00	257,053.00	127,672.76	257,053.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
Payments to County Offices		7142	217,000.00	251,590.00	26,590.49	251,590.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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	927,843.00	1,135,509.00	0.00	1,135,509.00	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)			1,294,843.00	1,537,099.00	26,590.49	1,537,099.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(28,435.00)	(30,841.00)	(9,896.57)	(30,841.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(28,435.00)	(30,841.00)	(9,896.57)	(30,841.00)	0.00	0.0%
TOTAL, EXPENDITURES			11,443,579.00	12,471,912.00	5,305,369.66	12,471,912.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	49,744.00	49,744.00	0.00	49,744.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			49,744.00	49,744.00	0.00	49,744.00	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	350,000.00	350,000.00	350,000.00	350,000.00	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			350,000.00	350,000.00	350,000.00	350,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%

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Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	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)			(300,256.00)	(300,256.00)	(350,000.00)	(300,256.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611	11,399.00
6018	Student Support and Enrichment Block Grant	9,574.00
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	1,468.00
6300	Lottery: Instructional Materials	4,073.00
6332	CA Community Schools Partnership Act - Implementation Grant	81,232.00
6333	CA Community Schools Partnership Act - Coordination Grant	148,294.00
6500	Special Education	163,286.00
6620	Reversing Opioid Overdoses	5,353.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	552.00
7311	Classified School Employee Professional Development Block Grant	127,280.00
7399	LCFF Equity Multiplier	51,697.00
7435	Learning Recovery Emergency Block Grant	998.00
9010	Other Restricted Local	1,252,938.00
Total, Restricted Balance		1,858,144.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		1,331.49	.94%	1,344.00	(.45%)	1,338.00
(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	5,144,316.00	1.36%	5,214,244.00	2.28%	5,332,874.00
2. Federal Revenues	8100-8299	242,872.00	(15.24%)	205,850.00	.13%	206,111.00
3. Other State Revenues	8300-8599	4,152,916.00	(17.17%)	3,439,916.00	0.00%	3,439,916.00
4. Other Local Revenues	8600-8799	2,489,198.00	.73%	2,507,464.00	10.56%	2,772,295.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,744.00	(59.79%)	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,079,046.00	(5.73%)	11,387,474.00	3.37%	11,771,196.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,612,444.00		1,867,295.00
b. Step & Column Adjustment				57,926.00		58,444.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				196,925.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,612,444.00	15.81%	1,867,295.00	3.13%	1,925,739.00
2. Classified Salaries						
a. Base Salaries				2,991,945.00		3,110,236.00
b. Step & Column Adjustment				58,658.00		59,684.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				59,633.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,991,945.00	3.95%	3,110,236.00	1.92%	3,169,920.00
3. Employee Benefits	3000-3999	2,510,987.00	(1.96%)	2,461,809.00	3.91%	2,558,102.00
4. Books and Supplies	4000-4999	705,450.00	(20.05%)	564,000.00	(4.69%)	537,561.00
5. Services and Other Operating Expenditures	5000-5999	2,887,775.00	(9.95%)	2,600,440.00	(14.59%)	2,221,000.00
6. Capital Outlay	6000-6999	257,053.00	(64.99%)	90,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,537,099.00	(.01%)	1,536,965.00	(14.64%)	1,311,965.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(30,841.00)	(35.15%)	(20,000.00)	0.00%	(20,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		12,821,912.00	(2.04%)	12,560,745.00	(4.03%)	12,054,287.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(742,866.00)		(1,173,271.00)		(283,091.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,125,339.00		6,382,473.00		5,209,202.00
2. Ending Fund Balance (Sum lines C and D1)		6,382,473.00		5,209,202.00		4,926,111.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,858,144.00		1,680,843.00		1,832,962.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	1,800,000.00		1,200,000.00		620,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00
2. Unassigned/Unappropriated	9790	2,224,329.00		1,828,359.00		1,973,149.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,382,473.00		5,209,202.00		4,926,111.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	2,224,329.00		1,828,359.00		1,973,149.00
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	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,224,329.00		2,828,359.00		2,973,149.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.15%		22.52%		24.66%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		2,385,085.00				
2. County Office's Total Expenditures and Other Financing Uses Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		12,821,912.00		12,560,745.00		12,054,287.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		12,821,912.00		12,560,745.00		12,054,287.00
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)		12,821,912.00		12,560,745.00		12,054,287.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		512,876.48		502,429.80		482,171.48
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		387,000.00		387,000.00		387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		512,876.48		502,429.80		482,171.48
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		1,331.49	.94%	1,344.00	(.45%)	1,338.00
(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	5,144,316.00	1.36%	5,214,244.00	2.28%	5,332,874.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,538,996.00	(25.02%)	1,153,996.00	0.00%	1,153,996.00
4. Other Local Revenues	8600-8799	1,867,454.00	3.66%	1,935,720.00	(4.61%)	1,846,520.00
5. Other Financing Sources						
a. Transfers In	8900-8929	49,744.00	(59.79%)	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,113,610.00)	(8.83%)	(1,015,250.00)	.87%	(1,024,100.00)
6. Total (Sum lines A1 thru A5c)		7,486,900.00	(2.38%)	7,308,710.00	.28%	7,329,290.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				986,115.00		1,229,930.00
b. Step & Column Adjustment				46,890.00		47,285.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				196,925.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	986,115.00	24.72%	1,229,930.00	3.84%	1,277,215.00
2. Classified Salaries						
a. Base Salaries				2,368,806.00		2,475,419.00
b. Step & Column Adjustment				46,980.00		47,315.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				59,633.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,368,806.00	4.50%	2,475,419.00	1.91%	2,522,734.00
3. Employee Benefits	3000-3999	1,796,150.00	(.13%)	1,793,850.00	1.75%	1,825,290.00
4. Books and Supplies	4000-4999	435,129.00	(1.45%)	428,800.00	(1.56%)	422,111.00
5. Services and Other Operating Expenditures	5000-5999	2,031,179.00	(17.02%)	1,685,400.00	(19.99%)	1,348,500.00
6. Capital Outlay	6000-6999	257,053.00	(64.99%)	90,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	376,634.00	(.04%)	376,500.00	(59.76%)	151,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(184,055.00)	(31.97%)	(125,219.00)	6.09%	(132,850.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	350,000.00	0.00%	350,000.00	0.00%	350,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,417,011.00	(1.33%)	8,304,680.00	(6.50%)	7,764,500.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(930,111.00)		(995,970.00)		(435,210.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,454,440.00		4,524,329.00		3,528,359.00
2. Ending Fund Balance (Sum lines C and D1)		4,524,329.00		3,528,359.00		3,093,149.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780	1,800,000.00		1,200,000.00		620,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00
2. Unassigned/Unappropriated	9790	2,224,329.00		1,828,359.00		1,973,149.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,524,329.00		3,528,359.00		3,093,149.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	2,224,329.00		1,828,359.00		1,973,149.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	500,000.00		500,000.00		500,000.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,224,329.00		2,828,359.00		2,973,149.00
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.						
Estimated COLA used is 2% for each of the 2nd and 3rd subsequent fiscal years. Certificated adjustment in 2026/2027, we plan to increase our Ed services department by for district services starting in the 2026/2027 fiscal year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	242,872.00	(15.24%)	205,850.00	.13%	206,111.00
3. Other State Revenues	8300-8599	2,613,920.00	(12.55%)	2,285,920.00	0.00%	2,285,920.00
4. Other Local Revenues	8600-8799	621,744.00	(8.04%)	571,744.00	61.92%	925,775.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,113,610.00	(8.83%)	1,015,250.00	.87%	1,024,100.00
6. Total (Sum lines A1 thru A5c)		4,592,146.00	(11.18%)	4,078,764.00	8.90%	4,441,906.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				626,329.00		637,365.00
b. Step & Column Adjustment				11,036.00		11,159.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	626,329.00	1.76%	637,365.00	1.75%	648,524.00
2. Classified Salaries						
a. Base Salaries				623,139.00		634,817.00
b. Step & Column Adjustment				11,678.00		12,369.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	623,139.00	1.87%	634,817.00	1.95%	647,186.00
3. Employee Benefits	3000-3999	714,837.00	(6.56%)	667,959.00	9.71%	732,812.00
4. Books and Supplies	4000-4999	270,321.00	(49.99%)	135,200.00	(14.61%)	115,450.00
5. Services and Other Operating Expenditures	5000-5999	856,596.00	6.82%	915,040.00	(4.65%)	872,500.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,160,465.00	0.00%	1,160,465.00	0.00%	1,160,465.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	153,214.00	(31.33%)	105,219.00	7.25%	112,850.00
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)		4,404,901.00	(3.38%)	4,256,065.00	.79%	4,289,787.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		187,245.00		(177,301.00)		152,119.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,670,899.00		1,858,144.00		1,680,843.00
2. Ending Fund Balance (Sum lines C and D1)		1,858,144.00		1,680,843.00		1,832,962.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,858,144.00		1,680,843.00		1,832,962.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,858,144.00		1,680,843.00		1,832,962.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

Signed: _____

Date: _____

County Superintendent or Designee

Printed Name: Fabio Robles

Title: County Superintendent

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 11, 2026

Signed: _____

County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

 X POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Cindy Blanchard

Telephone: 530-623-2861

Title: Chief Business Official

E-mail: cblanchard@tcoek12.org

Criteria and Standards Review Summary

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

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

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

Trinity County

G82T3ADX5X(2025-26)

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

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

Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,821,912.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	214,785.00
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	257,053.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,285,509.00
5. Interfund Transfers Out	All	9300	7600-7629	350,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	64,198.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,067,355.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,024,115.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				9,583,012.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				0.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				0.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		7,865,701.67		531,825.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		7,865,701.67		531,825.67
B. Required effort (Line A.2 times 90%)		7,079,131.50		478,643.10
C. Current year expenditures (Line I.E and Line II.B)		9,583,012.00		0.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		478,643.10
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)			0.00%	100.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.				
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)				
Description of Adjustments	Total Expenditures		Expenditures Per ADA	
Total adjustments to base expenditures	0.00		0.00	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 543,152.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 6,503,831.00

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) 8.35%

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 817,008.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 35,000.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	35,750.00
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)	22,048.59
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)	909,806.59
9. Carry-Forward Adjustment (Part IV, Line F)	(235,530.03)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	674,276.56
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	806,585.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,848,980.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,747,823.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	194,164.00
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)	437,143.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	20,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,395,258.00
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)	30,600.00
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)	242,006.41
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	46,031.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	234,587.00
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)	10,003,177.41
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)	9.10%
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)	6.74%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	909,806.59
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	155,076.44
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 (13.00%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (13.00%) times Part III, Line B19) or (the highest rate used to recover costs from any program (20.81%) times Part III, Line B19); zero if positive	(235,530.03)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(235,530.03)
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:	6.74%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-117765.02) is applied to the current year calculation and the remainder (\$-117765.01) is deferred to one or more future years:	7.92%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-78510.01) is applied to the current year calculation and the remainder (\$-157020.02) is deferred to one or more future years:	8.31%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(235,530.03)

Approved
indirect
cost rate: 13.00%

Highest
rate used
in any
program: 20.81%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3183	48,393.00	5,377.00	11.11%
01	3310	36,273.00	1,740.00	4.80%
01	3315	19,189.00	2,490.00	12.98%
01	3327	23,471.00	2,128.00	9.07%
01	3345	885.00	115.00	12.99%
01	5630	34,351.00	3,236.00	9.42%
01	5810	5,812.00	844.00	14.52%
01	6332	47,868.00	5,900.00	12.33%
01	6333	94,268.00	5,000.00	5.30%
01	6520	68,857.00	7,650.00	11.11%
01	6546	136,159.00	15,016.00	11.03%
01	6680	39,498.00	2,813.00	7.12%
01	6685	34,687.00	2,813.00	8.11%
01	7210	56,391.00	7,169.00	12.71%
01	7366	171,913.00	19,557.00	11.38%
01	7810	271,579.00	56,516.00	20.81%
01	9010	363,394.00	14,850.00	4.09%
11	6391	46,031.00	2,250.00	4.89%
12	5055	106,247.00	14,786.00	13.92%
12	6054	30,189.00	2,731.00	9.05%
12	6102	68,452.00	8,894.00	12.99%
12	6127	17,428.00	2,180.00	12.51%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

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

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

Current Year (2025-26)	14.00	9.81	-29.9%	Not Met
1st Subsequent Year (2026-27)	14.95	7.50	-49.8%	Not Met
2nd Subsequent Year (2027-28)	14.95	7.50	-49.8%	Not Met

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

Current Year (2025-26)	4.50	4.50	0.0%	Met
1st Subsequent Year (2026-27)	4.50	4.50	0.0%	Met
2nd Subsequent Year (2027-28)	4.50	4.50	0.0%	Met

County Operations Grant ADA (Form AI, Line B5)

Current Year (2025-26)	1,457.10	1,331.49	-8.6%	Not Met
1st Subsequent Year (2026-27)	1,452.45	1,344.00	-7.5%	Not Met
2nd Subsequent Year (2027-28)	1,446.45	1,338.00	-7.5%	Not Met

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

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

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Countywide ADA is updated from 1st Interim estimates by District Business Managers. Due to our small school population any adjustment in ADA results in our percentage being significant.

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2025-26)	5,790,953.00	5,423,977.00	-6.3%	Not Met
1st Subsequent Year (2026-27)	5,492,694.00	5,214,244.00	-5.1%	Not Met
2nd Subsequent Year (2027-28)	5,253,830.00	5,332,874.00	1.5%	Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Adjustments in LCFF are due to the following adjustments: Countywide ADA is adjusted by each districts estimated ADA

3. **CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-3999)		
	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)		
Current Year (2025-26)	7,298,652.00	7,115,376.00	-2.5%	Met
1st Subsequent Year (2026-27)	7,149,871.89	7,439,340.00	4.0%	Met
2nd Subsequent Year (2027-28)	7,239,248.24	7,653,761.00	5.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim	Second interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 4A)	(Fund 01/Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2025-26)	204,582.00	242,872.00	18.7%	Yes
1st Subsequent Year (2026-27)	205,014.00	205,850.00	.4%	No
2nd Subsequent Year (2027-28)	206,500.00	206,111.00	-.2%	No

Explanation:
(required if Yes) The increase in federal funds is for the Mental Health ADA funding, we anticipate receiving the 2024/2025 allocation and the 2025/2026 allocation during this fiscal year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	3,457,067.00	4,152,916.00	20.1%	Yes
1st Subsequent Year (2026-27)	2,733,682.27	3,439,916.00	25.8%	Yes
2nd Subsequent Year (2027-28)	2,587,567.89	3,439,916.00	32.9%	Yes

Explanation:
(required if Yes) Our increased funding amount reflects the funds received from our Classified Staff Teacher grant. Also, this year we will receive Equity Multiplier funds that will be expended next fiscal year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	2,087,929.00	2,489,198.00	19.2%	Yes
1st Subsequent Year (2026-27)	2,938,288.11	2,507,464.00	-14.7%	Yes
2nd Subsequent Year (2027-28)	2,740,549.92	2,772,295.00	1.2%	No

Explanation:
(required if Yes) In January 2026 we recieved a CYBHI Bridge grant these funds increased our current fiscal year revenue. Also, RISE Academy has qualified for Equity Multiplier funds and decrease in 2026/2027is due to grant funds being paid in the current fiscal year that we had anticipated receiving in 2026/2027.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	749,702.00	705,450.00	-5.9%	Yes
1st Subsequent Year (2026-27)	555,113.00	564,000.00	1.6%	No
2nd Subsequent Year (2027-28)	528,182.35	537,561.00	1.8%	No

Explanation:
(required if Yes) Adjustments were made in our supplies decreasing our current fiscal year as we have reduced our spending. Adjustments were made in the following two fiscal years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	2,786,326.00	2,887,775.00	3.6%	No
1st Subsequent Year (2026-27)	2,064,129.79	2,600,440.00	26.0%	Yes
2nd Subsequent Year (2027-28)	2,224,235.09	2,221,000.00	-.1%	No

Explanation:
(required if Yes) Adjustments were made in our 1st subsequent year keeping our contracted services close to the amount used during the 2025/2026 fiscal year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2025-26)	5,749,578.00	6,884,986.00	19.7%	Not Met
1st Subsequent Year (2026-27)	5,876,984.38	6,153,230.00	4.7%	Met
2nd Subsequent Year (2027-28)	5,534,617.81	6,418,322.00	16.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2025-26)	3,536,028.00	3,593,225.00	1.6%	Met
1st Subsequent Year (2026-27)	2,619,242.79	3,164,440.00	20.8%	Not Met
2nd Subsequent Year (2027-28)	2,752,417.44	2,758,561.00	.2%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

The increase in federal funds is for the Mental Health ADA funding, we anticipate receiving the 2024/2025 allocation and the 2025/2026 allocation during this fiscal year.

Explanation:

Other State Revenue
(linked from 4A
if NOT met)

Our increased funding amount reflects the funds received from our Classified Staff Teacher grant. Also, this year we will receive Equity Multiplier funds that will be expended next fiscal year.

Explanation:

Other Local Revenue
(linked from 4A
if NOT met)

In January 2026 we recieved a CYBHI Bridge grant these funds increased our current fiscal year revenue. Also, RISE Academy has qualified for Equity Multiplier funds and decrease in 2026/2027is due to grant funds being paid in the current fiscal year that we had anticipated receiving in 2026/2027.

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

Explanation:

Books and Supplies
(linked from 4A
if NOT met)

Adjustments were made in our supplies decreasing our current fiscal year as we have reduced our spending. Adjustments were made in the following two fiscal years.

Explanation:

Services and Other Exps
(linked from 4A
if NOT met)

Adjustments were made in our 1st subsequent year keeping our contracted services close to the amount used during the 2025/2026 fiscal year.

5. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	245,456.28	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		0.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	25.1%	22.5%	24.7%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	8.4%	7.5%	8.2%

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

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

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

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

Yes

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

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

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	2,385,085.00		

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

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

Fiscal Year	Projected Year Totals				Status
	Net Change in	Total Unrestricted Expenditures		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	Unrestricted Fund Balance	and Other Financing Uses			
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)			
	(Form MYPI, Line C)	(Form MYPI, Line B11)			
Current Year (2025-26)	(930,111.00)	8,417,011.00	11.1%		Not Met
1st Subsequent Year (2026-27)	(995,970.00)	8,304,680.00	12.0%		Not Met
2nd Subsequent Year (2027-28)	(435,210.00)	7,764,500.00	5.6%		Met

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

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

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

Explanation:
(required if NOT met)

During our 2024/2025 fiscal year we had several grants prepay the funding amount of the grant. Working through the next several fiscal years as we spend down these funds it will appear we are deficit spending; we are actually increasing our ending balance.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2025-26)	6,382,473.00	Met
1st Subsequent Year (2026-27)	5,209,202.00	Met
2nd Subsequent Year (2027-28)	4,926,111.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2025-26)	4,974,956.97	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	12,821,912.00	12,560,745.00	12,054,287.00
County Office's Reserve Standard Percentage Level:	4%	4%	4%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	12,821,912.00	12,560,745.00	12,054,287.00
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	12,821,912.00	12,560,745.00	12,054,287.00
4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	512,876.48	502,429.80	482,171.48
6.	Reserve Standard - by Amount (From percentage level chart above)	387,000.00	387,000.00	387,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	512,876.48	502,429.80	482,171.48

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

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2025-26)	(2026-27)	(2027-28)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	500,000.00	500,000.00	500,000.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,224,329.00	1,828,359.00	1,973,149.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	500,000.00	500,000.00	500,000.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	3,224,329.00	2,828,359.00	2,973,149.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	25.15%	22.52%	24.66%
County Office's Reserve Standard				
(Section 8A, Line 7):		512,876.48	502,429.80	482,171.48
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

Yes

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

Trinity County Office of Education and all of our district's rely on the ongoing funding of Forest Reserves.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 9980)					
Current Year (2025-26)	(1,112,291.00)	(1,113,610.00)	.1%	1,319.00	Met
1st Subsequent Year (2026-27)	(1,005,227.00)	(1,015,250.00)	1.0%	10,023.00	Met
2nd Subsequent Year (2027-28)	(1,010,065.00)	(1,024,100.00)	1.4%	14,035.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2025-26)	49,744.00	49,744.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	20,000.00	20,000.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2025-26)	350,000.00	350,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	350,000.00	350,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	350,000.00	350,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

No

2 OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)		Second Interim
290,114.00		290,114.00
221,152.00		176,694.00
68,962.00		113,420.00
Actuarial		Actuarial
Jun 30, 2025		Jun 30, 2025

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

First Interim (Form 01CSI, Item S7A)		Second Interim
15,000.00		0.00
15,000.00		0.00
15,000.00		0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

68,450.00	68,519.00
20,000.00	20,000.00
20,000.00	20,000.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

82,136.00	82,136.00
84,978.00	63,500.00
45,803.00	43,650.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

4.00	4.00
4.00	4.00
2.00	2.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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

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

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

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	8.00	8.00	9.00	9.00

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

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

n/a

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	38.00	37.00	38.00	38.00

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	9.00	8.00	8.00	8.00

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

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

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review



Trinity County Office Of Education
2025/2026
General Fund February 28, 2026

Beginning Balance \$ 7,093,834

		Year to Date		% of Budget
	Current Budget	Activity	Remaining Budget	Recvd/Expend
<u>Revenue Accounts</u>				
Local Control Funding Formula	\$ 5,144,316	\$ 3,201,890	\$ 1,942,426	62.24%
Federal Revenues	\$ 242,872	\$ 29,358	\$ 213,514	12.09%
Other State	\$ 4,152,916	\$ 2,178,589	\$ 1,974,327	52.46%
Other Local	\$ 2,493,447	\$ 1,672,940	\$ 820,507	67.09%
Total Revenues	\$ 12,033,551	\$ 7,082,777	\$ 4,950,774	58.86%

<u>Expense Accounts</u>				
Certificated Personnel Salaries	\$ 1,612,444	\$ 994,630	\$ 617,814	61.68%
Classified Personnel Salaries	\$ 2,991,945	\$ 1,954,146	\$ 1,037,799	65.31%
Employee Benefits	\$ 2,510,987	\$ 1,529,847	\$ 981,140	60.93%
Books & Supplies	\$ 705,450	\$ 290,487	\$ 414,963	41.18%
Services & Other Operating Srv	\$ 2,887,775	\$ 1,160,226	\$ 1,727,549	40.18%
Capital Outlay	\$ 257,053	\$ 127,673	\$ 129,380	49.67%
CHYBA Funds Transfer	\$ 251,590	\$ 26,590	\$ 225,000	10.57%
Pass Thru to Districts	\$ 1,285,509	\$ 722,981	\$ 562,528	56.24%
Indirect Costs	\$ (30,841)	\$ (9,896)	\$ (20,945)	32.09%
Total Expenses	\$ 12,471,912	\$ 6,796,684	\$ 5,675,228	54.50%

Transfers In, Retiree Ins	\$ 49,744	\$ -	\$ 49,744
Transfers Out	\$ 350,000	\$ 350,000	\$ -

Budget for Rev/Exp \$ (738,617)

Net Ending Balance \$ 6,355,217



**CALIFORNIA DEPARTMENT
OF EDUCATION**

TONY THURMOND
STATE SUPERINTENDENT OF
PUBLIC INSTRUCTION

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

February 23, 2026

Fabio Robles, Ed.D., Superintendent
Trinity County Office of Education
P.O. Box 1256
Weaverville, CA 96093-1256

Dear Superintendent Robles, Ed.D.:

Subject: 2025–26 First Interim Report

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

The CDE appreciates the submission of your First Interim Report and awaits your Second Interim Report, which must be submitted to our office no later than March 17, 2026. If you have any questions or concerns, please contact Hilary Thomson at 916-323-0765 by email at hthomson@cde.ca.gov.

Sincerely,

Blanche Katayama

Blanche Katayama, Administrator
Fiscal Oversight and Support Office

BK:hkt
2026-0203-53

cc: Cindy Blanchard, Chief Business Official, Business Services