



COLUSA UNIFIED SCHOOL DISTRICT

FIRST INTERIM BUDGET

FISCAL YEAR
2025-2026

COLUSA UNIFIED SCHOOL DISTRICT

FIRST INTERIM BUDGET ASSUMPTIONS 2025-2026 WITH NARRATIVE SUMMARY

The Colusa Unified School District (CUSD) budget is developed using a site-based budget model approach. In addition, a portion of the budget is developed to compliment the Local Control and Accountability Plan, which identifies how the District will support the most at-risk students that it serves.

INTRODUCTION

As the Board of Education (BOE) considers a positive certification of the proposed First Interim Report, it must recognize that the interim report being proposed is based on the State's Adopted Budget. When the Governor submits his budget proposal for 2026-2027, we expect a budget that is materially different. Those material changes will be addressed in the Second Interim Report.

ADOPTED BUDGET

Governor Gavin Newsom signed several budget bills (SB 101, AB 102, SB 103, AB 104, SB 105) and trailer bills (AB 121, SB 120, SB 147, SB 151) to adopt and implement the 2025-26 State Budget. The budget retained the majority of the proposals included in the May Revision; however, some additional changes were incorporated. The final budget agreement solves an \$11.8 billion general fund deficit for 2025-26 and provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs. Key TK-12 funding provisions include the following:

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: \$98.5 billion for 2023-24, \$119.9 billion for 2024-25, and \$114.6 billion for 2025-26. These revised levels represent a \$3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 budget appropriates the 2024-25 level at \$118 billion — \$1.9 billion below the most recent calculation. This difference, referred to as settle-up, reflects uncertainty in revenue estimates and is intended to protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.
- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to \$455 million. There is a mandatory withdrawal of \$455 million in 2025-26. Of that amount, \$405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26. Consequently, the Proposition 98 Rainy Day fund balance is insufficient to trigger the local reserve cap in 2025-26.
- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a \$2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child

Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.

- Includes a \$1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling \$246.6 million for TK-12 education are fully repaid in 2025-26.
- Maintains investment of a total of \$2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK), ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional \$1.2 billion was provided in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK classroom beginning in 2025-26.
- Provides an additional \$606.8 million in ongoing investment in Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to \$1,575. The budget lowers the eligibility threshold for universal access, expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55%, reduced from the previous threshold of 75%. Additionally, the 2025-26 State Budget includes one-time funding of \$590.6 million to account for the 55% UPP change for Rate 1. It also allocates \$10.4 million to increase the minimum entitlement grant amount from \$50,000 to \$100,000 per LEA. To allow time for new Rate 1 LEAs to expand their programs to serve additional students, LEAs are granted a grace period for compliance with the requirement for universal access. Starting in 2025-26, LEAs that are new to Rate 1 will be audited for compliance with their prior-year Rate 2 requirements during their first year of eligibility for Rate 1 funding, and will be audited for compliance with Rate 1 requirements each year thereafter.
- Allocates \$1.7 billion in one-time Proposition 98 for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following: (1) professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education. The CDE calculated the block grant to be \$313.08 per ADA reported as of the 2024-25 second principal apportionment.
- Maintains \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year. Allocation information can be found on the following CDE web page: <https://www.cde.ca.gov/fg/fo/r14/lrebg25result.asp>.

Congress recently approved significant cuts to Medicaid and the Supplemental Nutrition Assistance Program (SNAP). These reductions may impact schools in two ways. First, they change eligibility for participation in safety net programs that are used in the automatic categorical eligibility match done for free and reduced-price meals (FRPM). Reducing FRPM eligibility will affect the unduplicated pupil

count/percentage, which is used in LCFF and more than 15 other programs to determine funding allocations to LEAs. Second, they force the state to adjust school funding to mitigate the impact of federal funding cuts. At the same time, projected declines in state revenue and increasing Medi-Cal costs have contributed to a structural budget deficit that is projected to grow significantly. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and require the Legislature to make difficult reductions in other areas.

Given the risks to the state budget and changes in federal funding, LEAs should exercise caution before making any long-term commitments and should consider increasing reserves to manage potential cash deferrals and absorb potential state and federal funding reductions.

GENERAL FUND – FUND 01

UNRESTRICTED REVENUE ASSUMPTIONS

LOCAL CONTROL FUNDING FORMULA (LCFF) OVERVIEW At its inception in 2012-2013, the Local Control Funding Formula (LCFF) was intended to simplify state funding and provide local educational agencies (LEAs) additional flexibility and control over the use of state resources. Prior to the LCFF, school districts were provided the majority of their state funding for education based on a combination of unique revenue limits, general purpose block grants, and a large number of categorical programs. The LCFF consolidated funding for these varied funding sources into one unrestricted funding source and added accountability through the inclusion of the Local Control and Accountability Plan (LCAP).

The LCFF was intended to be implemented over an eight-year period with a methodology to provide transitional funding during that time. The 2018-2019 Enacted Budget brought full implementation of the LCFF two years earlier than planned, which eliminated the additional funding allocations and transition formula calculations needed to bring all LEAs to target levels of funding, further simplifying implementation. LCFF funding for school districts and charter schools is calculated on average daily attendance (ADA) and universal base rates which vary by grade span, as well as supplemental and concentration grants which are determined based on unduplicated pupil percentages (UPPs) of students who meet certain demographic requirements.

Over the past few years, beyond annual statutory cost-of-living adjustments that provide an increase to funding rates, the LCFF has been modified to include additional adjustments to funding rates, bands, and methodology, as well as new “add-ons.” These changes are welcome improvements, though they have resulted in a higher level of complexity in the formula. Some of these changes include the transitional kindergarten (TK) add-on, adjustments to the funding bands and rates for necessary small schools, addition of the three-prior-year-average ADA for district and county office of education calculations, addition of

the LCFF Equity Multiplier (Equity Multiplier), and changes to the county office of education calculation.

As noted, there are several other factors that are included in the calculation of funding for each school district in the state. For the Colusa Unified School District, some of the factors are calculated but do not apply. For those factors that apply, the most significant are noted.

TK-3 Grade Span Adjustment (GSA) The base grant for the TK-3 grade span increases by an add-on of 10.4%. The intent of this adjustment is to cover the costs associated with smaller class sizes in grades TK-3, to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF.

During implementation of the LCFF, and as a condition of receipt of this adjustment, districts are required to either: 1) Have a class size ratio of 24:1 or less at each school site in 2013-2014 and maintain that ratio in the future; 2) Collectively bargain an alternative class size ratio for this grade span, or; 3) Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

For the Colusa Unified School District, the current collective bargaining agreement does not define class size less than the required 24:1. However, actual class size(s) are in the area of approximately 19:1. The target funding associated with this adjustment for the 2025-2026 fiscal year is estimated at \$595,833.

Supplemental and Concentration Grants Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the districts or charter school's unduplicated count of pupils who are eligible for free and reduced-price meals, or who are classified as English learners or as foster youth or homeless. The use of these funds is subject to the regulations adopted by the State Board of Education.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the districts or charter school's unduplicated pupil count percentage exceeds 55%, then the district or charter school will receive a concentration grant. The concentration grant is equal to 65% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade spans. For the Colusa Unified School District, its 78.26% unduplicated percentage is expected to generate a concentration grant for 23.26% of its ADA.

The following charts are a result from the LCFF Calculator 2025-2026 First Interim Budget funding model, v26.2. The three charts provide data for the variables of

target funding, entitlement funding, and minimum proportional percentage.

Chart #1 shows the target calculation of the LCFF including the GSA and Supplemental and Concentration grant funding targets of \$595,833, \$2,512,358, and \$2,426,084 respectively.

Colusa Unified (61598) - First Interim Budget		v.26.2		12/15/2025		CY	
LOCAL CONTROL FUNDING FORMULA							2025-26
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	2.30%		0.00%	78.26%	78.26%		
	3PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	416.61	\$ 10,256	\$ 1,067	\$ 1,772	\$ 1,712	\$ 6,168,828	
Grades 4-6	299.42	10,411		1,630	1,574	4,076,475	
Grades 7-8	209.53	10,719		1,678	1,621	2,937,053	
Grades 9-12	468.45	12,423	323	1,995	1,927	7,808,159	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$ 15,455,520	\$ 595,833	\$ 2,512,358	\$ 2,426,804	\$20,990,515	
NSS Allowance		-				-	
TOTAL BASE	1,394.01	\$ 15,455,520	\$ 595,833	\$ 2,512,358	\$ 2,426,804	\$20,990,515	

Chart #1 – LCFF Target

Chart #2, the LCFF Entitlement Calculation, shows an increase in funding of \$372,307 or a 1.78% increase. Note: the overall increase is less than the 2.30% COLA due to the fluctuation in the District's unduplicated pupil count and the three-year funding average being applied. The average for the District is 1,394.01; while actual ADA is 1,372.43. If the three-year funding average had not been in place, the overall increase for 2024-2025 would have been less.

LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental				\$21,305,068	
Change Over Prior Year		1.78%	372,307		15,283
LCFF Entitlement Per ADA (excluding Categorical MSA)					
Per-ADA Change Over Prior Year		4.14%	607		
Basic Aid Status (school districts only)					Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES					
			Increase		2025-26
State Aid		3.71%	374,490		\$10,468,969
Education Protection Account					5,064,927
Property Taxes Net of In-Lieu Transfers		0.00%	-		5,771,172
Charter In-Lieu Taxes		0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.79%	374,490		\$21,305,068

Chart #2 – LCFF Entitlement

Chart #3 identifies the minimum proportional percentage (MPP) for the budget year and two future years. Note that the funding levels include prior year funding for the Economic Impact Aid program and other funding spent on the targeted populations. As such, the proportionality amount is based on the difference. For fiscal 2025-2026, the MPP amount is \$4,939,162 or 30.41%.

Colusa Unified (61598) - First Interim Budget		12/15/2025		
		2025-26	2026-27	2027-28
LCAP Percentage to Increase or Improve Services Calculation				
Base Grant (Excludes add-ons for TIIG & Transportation)	\$	16,242,489	\$ 16,570,221	\$ 17,067,123
Supplemental and Concentration Grant funding in the LCAP year	\$	4,939,162	\$ 4,911,588	\$ 5,058,631
Projected Additional 15% Concentration Grant funding in the LCAP year	\$	560,032	\$ 548,915	\$ 565,348
Percentage to Increase or Improve Services		30.41%	29.64%	29.64%

Chart #3 – Minimum Proportionality Percentage (MPP)

Routine Restricted Maintenance: LEAs no longer have the flexibility to reduce the contribution to the Routine Restricted Maintenance (RRM) account. Effective with the 2019-2020 fiscal year, the 3% contribution requirement returned. For the Colusa Unified School District, the dollar amount to fund the RRM account is currently budgeted at a rate of 2.35%, or \$658,792.

Enrollment / Average Daily Attendance (ADA) Assumption For the 2025-2026 fiscal year, enrollment is anticipated to be flat for budgeting purposes. For the 2025-2026 CBEDS cycle, enrollment had a decrease of thirty-five (35) students with ADA assuming a rate of 94.67%. For the 2025-2026 fiscal year, the District expects to be funded on a three-prior year average ADA, including county run programs, of 1,394.01. Chart #4 – ADA Assumptions, shows the District’s three-prior year average ADA.

Colusa Unified (61598) - First Interim Budget		12/15/2025		
DETAILED ADA CALCULATION		2025-26	2026-27	2027-28
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3		416.61	412.81	405.80
Grades 4-6		298.68	301.03	313.13
Grades 7-8		208.63	212.46	209.40
Grades 9-12		464.46	450.30	444.10
Subtotal		1,388.38	1,376.60	1,372.43
		<i>3PY Average</i>	<i>3PY Average</i>	<i>Current Year</i>

Chart #4 – ADA Assumptions

RESTRICTED REVENUE ASSUMPTIONS

Special Education The 2025-2026 Adopted State Budget for Special Education builds on funding augmentations implemented over the past several years. The May Revision includes an 2.30% COLA, increasing the base rate to approximately \$917.52.

Federal Revenues Federal funding is an area about which there may be some of the greatest uncertainties regarding ongoing revenues. While federal sources make up approximately \$539,023 of the District’s budget, the complexities of layoff provisions and the timing of possible reductions make the unknown even harder to predict; therefore, it is imperative to plan for multiple scenarios.

It is anticipated that some of the federal programs identified for cuts would impact funding in 2026-2027 for LEAs. However, nothing is certain, and these times are unprecedented. There is potential for some reductions in 2026-2027.

State Revenues As noted with Federal Revenues above, the current budget model continues to have state revenues that are flowing from prior fiscal years. The volume of dollars is at a 28% increase in funding compared to last year. There are several funding sources and carry forward dollars make up most of the increase in funding. Significant funding sources are noted in the following paragraphs.

Expanded Learning Opportunities Program (ELOP) The Expanded Learning Opportunities Program (ELOP) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.

“Expanded learning” means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year. The Colusa Unified School District anticipates program revenues of \$1,495,320 for fiscal 2025-2026.

Arts, Music and Instructional Materials Discretionary Block Grant The state's adopted budget for 2022-2023 established the Arts, Music and Instructional Materials Discretionary Block Grant totaling \$3.6 billion. The funds were reduced with the 2023-2024 budget by close to 50%

Last year, changes were made to the code to state that funds are “available for expenditure through June 30, 2026.” In addition, LEAs must report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Learning Recovery Emergency Block Grant The State Board of Education (SBE) adopted revised LCAP instructions at their November 2024 meeting (see <https://www.cde.ca.gov/re/lc/>) to require the inclusion of all LREBG expenditures in the LCAP going forward. The adopted State Budget provides \$378.6 million additional LREBG funding to LEAs in 2025-2026. All LEAs that were eligible for the original LREBG funding in 2022-2023 will have LREBG expenditures that will need to be included in the LCAP in either 2025-2026 or 2026-2027 (depending on expenditure of funds).

UNRESTRICTED AND RESTRICTED EXPENDITURE ASSUMPTIONS

The Administration is well versed in the task of projecting known costs, including personnel costs like step and column movement associated with existing bargaining agreements, and other well-established costs and associated inflation trends such as utilities, insurance premiums, consumable materials, existing contracts for services, non-voter approved debt service, etc. The challenge comes in trying to estimate changes in expenditures that are likely and yet not known with certainty, and to build in flexibility for contingencies.

The most significant is the potential future cost(s) that could be associated with the implementation of the Local Control Accountability Plan (LCAP). These cost(s) will be associated with the requirement to provide increased or improved services associated with the Minimum Proportional Percentage (MPP) requirement. In addition, the District continues to be responsible for funding previous categorically funded programs such as instructional materials, career technical education, deferred maintenance, and professional development, just to name a few.

Unrestricted and Restricted Expenditure Changes Unrestricted expenditures decreased by \$205,026 or 1.09% in the First Interim Report. decreases were predominantly in services and other operation expenses offset by an increase in capital outlay expenditures.

Restricted expenditures increased by \$2,361,966 or 26.55%. The increase is primarily attributed to the budgeting of the one-time funds discussed above, carryover resources, and balancing position control to match restricted resources. In addition, capital outlay was increased to offset routine maintenance cost(s) in RE8100.

Multiyear Projections Districts are required by law to project revenues and expenditures for the budget year and the two subsequent fiscal years. To generate such a document, districts rely on a variety of assumptions and sources of information available at the time the projection is created. This projection is known as a Multi-Year Projection (MYP).

The further into the future a projection is made, the greater the likelihood the variables used to create the projection will deviate from assumed values. Subsequent year projections are predicated on trying to forecast variables that are entirely outside the control of the District, including the actions of current and future elected officials and the direction of the global, national and state economy. The implementation of the LCFF has in some ways increased the uncertainty for the District because there are now distinct components that impact the formula (see LCFF section earlier in this document) and have a varying impact from district to district.

The current MYP, based on the data provided in the Adopted State Budget, takes a more conservative approach in assuming that future year funding for the LCFF will follow more traditional levels of COLA rather than what has been seen over the last several years. For the District, estimated increases in 2026-2027 and 2027-2028 are \$301,685 and \$645,727 respectively as shown below in Chart #5 – 2025-2026 First Interim MYP LCFF Entitlement Calculation.

Colusa Unified (61598) - First Interim Budget		v.26.2		CY1		CY2	
LOCAL CONTROL FUNDING FORMULA				2026-27		2027-28	
LCFF ENTITLEMENT CALCULATION							
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental					\$21,606,753		\$22,252,480
Change Over Prior Year	1.42%	301,685				2.99%	645,727
LCFF Entitlement Per ADA (excluding Categorical MSA)				15,632			16,148
Per-ADA Change Over Prior Year	2.28%	349				3.30%	516
Basic Aid Status (school districts only)					Non-Basic Aid		Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES							
			Increase	2026-27		Increase	2027-28
State Aid	0.66%	69,425		\$10,538,394	2.87%	302,757	\$10,841,151
Education Protection Account				5,297,187			5,640,157
Property Taxes Net of In-Lieu Transfers	0.00%	-		5,771,172	0.00%	-	5,771,172
Charter In-Lieu Taxes	0.00%	-		-	0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)	0.33%	69,425		\$21,606,753	1.40%	302,757	\$22,252,480

CHART #5 – 2025-2026 FIRST INTERIM MYP LCFF ENTITLEMENT CALCULATION

The MYP, as noted above, is conservative in nature as it assumes funding growths that are more aligned to traditional COLAs between 1% and 3%. Enrollment and average daily attendance growth are flat. However, the projection is only state

funding and does not factor in the potential impact the federal budget may have on the District (see Federal Revenues section above). As the current year budget cycle continues to evolve, the Board of Education will be presented with updated scenarios on what future funding may look like and its impact on future budgets.

For purposes of approval of the 2025-2026 First Interim Report, the MYP follows the funding model and assumes that future growth in expenditure of 3% per annum as inflation appears to have curtailed. For both unrestricted and restricted dollars, there is deficit spending in the budget and future years as one-time resources received in a prior year are being depleted. See Chart #6 – 2025-2026 First Interim MYP below.

	<i>Est. Funded Increase @ 2.43%</i>		<i>Est. Funded Increase @ 3.02%</i>		<i>Est. Funded Increase @ 3.42%</i>	
	<u>2025/2026</u>		<u>2026/2027</u>		<u>2027/2028</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$22,124,481	\$5,040,027	\$22,503,053	\$5,105,978	\$23,156,337	\$5,181,844
Total Expenditures / Uses / Sources	<u>22,528,073</u>	<u>5,552,515</u>	<u>22,614,157</u>	<u>5,251,554</u>	<u>23,297,342</u>	<u>5,319,220</u>
Net Increase/Decrease	\$ (403,592)	\$ (512,488)	\$ (111,104)	\$ (145,576)	\$ (141,005)	\$ (137,375)
Beginning Fund Balance	3,324,363	2,688,079	2,920,771	2,175,591	2,809,667	2,030,015
Ending Fund Balance	<u>\$ 2,920,771</u>	<u>\$ 2,175,591</u>	<u>\$ 2,809,667</u>	<u>\$ 2,030,015</u>	<u>\$ 2,668,661</u>	<u>\$ 1,892,640</u>

CHART #6 – 2025-2026 FIRST INTERIM MYP

GENERAL FUND CONCLUSION

The information provided for fiscal year 2025-2026 and beyond includes the latest known proposals and projections to assist with current and multiyear planning. Because each Districts’ funding and program structure is unique, it remains essential for Colusa Unified to continually assess local conditions, collaborate closely with the Colusa County Office of Education, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

The Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028. The District expects these funds to be expended by June 30, 2026. The effect is the District’s fund balance continues to be spent down as prior year one-time revenues dry up. The June 2026 to July 2026 funding deferral in the Adopted State Budget along with cuts to federal grant funding and the State’s uncertain revenue projections, add pressure locally to maintain reserves above minimum required amounts. The Government Finance Officers Association (GFOA) recommends reserving an amount equal to not less than two months of general fund operating expenditures, or 15% of general fund expenditures and other financing uses.

The state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. The District must

navigate short-and long-term challenges, including volatility in the state revenue forecast, declining enrollment and attendance, rising pension costs, inflationary pressures, and the expiration of one-time funds.

ALL OTHER FUNDS

CAFETERIA FUND – FUND 13

REVENUE ASSUMPTIONS

Federal revenue was budgeted based on historical participation data as a Provision 2 participant. Likewise, state and local revenues were adjusted based on historical levels. Revenues and contributions are expected to total \$1,369,400.

EXPENDITURE ASSUMPTIONS

Expenditures were projected based on historical participation. Expenses were adjusted to compensate for fluctuation in revenues and services being provided. Expenditures are expected to be \$1,648,182, leaving the fund with a balance of \$487,682.

DEFERRED MAINTENANCE FUND – FUND 14

The Deferred Maintenance Fund is where the contributions from the unrestricted general fund for deferred maintenance projects are accumulated. The District's MOT Director has developed a five-year plan of projects that are to be funded by the deferred maintenance fund.

REVENUE ASSUMPTIONS

Revenue for the fund in the form of an unrestricted general fund contribution and interest is budgeted in the amount of \$200,000.

EXPENDITURE ASSUMPTIONS

Expenditures are assumed at \$271,847 based on the projects in the deferred maintenance plan. The projected ending fund balance is \$7,716.

CAPITAL FACILITIES FUND – FUND 25

The payment of developer fees is accumulated in Fund 25. The district uses these funds to pay for new facility needs as well as the modernization of existing facilities. The fund has a projected beginning fund balance of \$514,480.

REVENUE ASSUMPTIONS

The budgeted revenue for developer fees to be collected this year is \$190,000.

EXPENDITURE ASSUMPTIONS

The projects this year are limited to MOT summer projects at an estimated cost of \$625,815. The projected ending fund balance is \$78,665.

COUNTY SCHOOL FACILITY FUND – FUND 35

The County School Facility Fund, Fund 35, was added to the general ledger mid-year last year. This fund is used to accumulate and account for state matching funds that the District is eligible for, has applied for, and received. The funds, once an expense audit has been completed, are available for use on future facility projects. These funds can also be used to help support general obligation bond projects. The fund is expected to have an ending fund balance of \$1,874,936.

REVENUE ASSUMPTIONS

The budgeted revenues for this fund are interest only and are expected to be \$200,000 in fiscal 2025-2026.

EXPENDITURE ASSUMPTIONS

Expenditures will begin this year as bond projects are moving forward. Expenses of \$1,992,361 are expected with that amount growing as project lifecycles evolve. The projected ending fund balance is \$1,874,936.

SPECIAL RESERVE FOR CAPITAL OUTLAY – FUND 40

The Special Reserve for Capital Outlay Fund was added to the District's accounting ledger three years ago to allow for the deposit of proceeds for a capital lease financing of the districtwide solar project that was taking place. The fund is now used to record transfers in and debt services payments (principal and interest).

REVENUE ASSUMPTIONS

The budgeted revenue for this year is interest only (\$2,500) as the proceeds for the project were received in fiscal year 2021-2022.

EXPENDITURE ASSUMPTIONS

Debt service and interest payment on the project is \$159,429, which is offset by a transfer from the general fund. The projected ending fund balance is \$0.00.

END – FIRST INTERIM ASSUMPTIONS CUSD – 2025-2026

GENERAL FUND

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,234,751.00	21,234,751.00	8,570,585.07	21,234,751.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,500.00	4,500.00	5,087.17	4,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	437,987.00	437,987.00	174,408.87	437,987.00	0.00	0.0%
4) Other Local Revenue		8600-8799	447,243.00	447,243.00	171,675.65	447,243.00	0.00	0.0%
5) TOTAL, REVENUES			22,124,481.00	22,124,481.00	8,921,756.76	22,124,481.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,213,551.00	9,213,551.00	2,643,785.72	9,213,551.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,992,609.00	2,992,609.00	1,014,057.46	2,992,609.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,220,173.00	4,220,173.00	1,281,692.16	4,220,173.00	0.00	0.0%
4) Books and Supplies		4000-4999	725,308.00	725,308.00	387,605.02	776,514.00	(51,206.00)	-7.1%
5) Services and Other Operating Expenditures		5000-5999	2,082,846.00	2,082,846.00	941,432.69	1,663,439.00	419,407.00	20.1%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	(25,750.00)	215,726.00	(205,726.00)	-2,057.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	52,736.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(221,816.00)	(221,816.00)	0.00	(264,367.00)	42,551.00	-19.2%
9) TOTAL, EXPENDITURES			19,022,671.00	19,022,671.00	6,295,559.05	18,817,645.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,101,810.00	3,101,810.00	2,626,197.71	3,306,836.00		
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	366,929.00	366,929.00	0.00	366,929.00	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	(2,907,915.00)	(2,907,915.00)	0.00	(3,343,499.00)	(435,584.00)	15.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,274,844.00)	(3,274,844.00)	0.00	(3,710,428.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(173,034.00)	(173,034.00)	2,626,197.71	(403,592.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,460,921.00	3,460,921.00		3,324,363.00	(136,558.00)	-3.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,460,921.00	3,460,921.00		3,324,363.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,460,921.00	3,460,921.00		3,324,363.00		
2) Ending Balance, June 30 (E + F1e)			3,287,887.00	3,287,887.00		2,920,771.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,370.00	27,370.00		26,743.00		
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	1,964,335.00	1,964,335.00		1,489,999.00		
Set Aside for Technology	0000	9780	686,826.00					
Set Aside for Vehicles	0000	9780	784,944.00					
Set Aside for Curriculum	0000	9780	457,422.00					
Set-aside for Curriculum	1100	9780	35,143.00					
Set Aside for Technology	0000	9780		686,826.00				
Set-aside for Vehicles	0000	9780		784,944.00				
Set Aside for Curriculum	0000	9780		457,422.00				
Set Aside for Curriculum	1100	9780		35,143.00				
Set Aside for Technology	0000	9780				521,500.00		
Set Aside for Vehicles	0000	9780				596,000.00		
Set Aside for Curriculum	0000	9780				319,565.00		
Set Aside for Curriculum	1100	9780				52,934.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,296,182.00	1,296,182.00		1,404,029.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,409,605.00	12,409,605.00	7,110,240.00	12,409,605.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,057,606.00	3,057,606.00	968,401.00	3,057,606.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	81,139.67	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,170.00	24,170.00	0.00	24,170.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,220,829.00	5,220,829.00	0.00	5,220,829.00	0.00	0.0%
Unsecured Roll Taxes		8042	409,647.00	409,647.00	382,932.90	409,647.00	0.00	0.0%
Prior Years' Taxes		8043	19,004.00	19,004.00	12,254.64	19,004.00	0.00	0.0%
Supplemental Taxes		8044	105,000.00	105,000.00	9,773.99	105,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,110.00)	(11,110.00)	0.00	(11,110.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	5,842.87	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)
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,234,751.00	21,234,751.00	8,570,585.07	21,234,751.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,234,751.00	21,234,751.00	8,570,585.07	21,234,751.00	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		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	4,500.00	4,500.00	5,087.17	4,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,500.00	4,500.00	5,087.17	4,500.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	71,543.00	71,543.00	0.00	71,543.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	266,444.00	266,444.00	(8,195.48)	266,444.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	100,000.00	100,000.00	182,604.35	100,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			437,987.00	437,987.00	174,408.87	437,987.00	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	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	350,000.00	350,000.00	158,225.56	350,000.00	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)
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	97,243.00	97,243.00	13,450.09	97,243.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			447,243.00	447,243.00	171,675.65	447,243.00	0.00	0.0%
TOTAL, REVENUES			22,124,481.00	22,124,481.00	8,921,756.76	22,124,481.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,489,094.00	7,489,094.00	2,158,676.31	7,489,094.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	642,538.00	642,538.00	134,371.44	642,538.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	972,926.00	972,926.00	300,388.53	972,926.00	0.00	0.0%
Other Certificated Salaries		1900	108,993.00	108,993.00	50,349.44	108,993.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,213,551.00	9,213,551.00	2,643,785.72	9,213,551.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	664,160.00	664,160.00	208,440.32	664,160.00	0.00	0.0%
Classified Support Salaries		2200	1,035,203.00	1,035,203.00	374,563.94	1,035,203.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,945.00	324,945.00	110,059.33	324,945.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	764,579.00	764,579.00	246,646.27	764,579.00	0.00	0.0%
Other Classified Salaries		2900	203,722.00	203,722.00	74,347.60	203,722.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,992,609.00	2,992,609.00	1,014,057.46	2,992,609.00	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)
EMPLOYEE BENEFITS								
STRS		3101-3102	1,530,878.00	1,530,878.00	407,138.71	1,530,878.00	0.00	0.0%
PERS		3201-3202	749,277.00	749,277.00	245,037.56	749,277.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	340,245.00	340,245.00	109,747.34	340,245.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,268,858.00	1,268,858.00	397,253.37	1,268,858.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,598.00	5,598.00	1,670.27	5,598.00	0.00	0.0%
Workers' Compensation		3601-3602	196,805.00	196,805.00	61,441.12	196,805.00	0.00	0.0%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	50,796.61	100,000.00	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	28,512.00	28,512.00	8,607.18	28,512.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,220,173.00	4,220,173.00	1,281,692.16	4,220,173.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	13,402.00	13,402.00	1,456.00	13,402.00	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	535,807.00	535,807.00	211,314.81	549,676.00	(13,869.00)	-2.6%
Noncapitalized Equipment		4400	176,099.00	176,099.00	174,834.21	213,436.00	(37,337.00)	-21.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			725,308.00	725,308.00	387,605.02	776,514.00	(51,206.00)	-7.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	66,126.00	66,126.00	4,976.52	61,126.00	5,000.00	7.6%
Dues and Memberships		5300	27,900.00	27,900.00	25,919.55	27,900.00	0.00	0.0%
Insurance		5400-5450	350,000.00	350,000.00	359,338.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	657,563.00	657,563.00	215,994.04	657,563.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	184,787.00	184,787.00	30,496.69	184,787.00	0.00	0.0%
Transfers of Direct Costs		5710	(76,263.00)	(76,263.00)	(2,886.60)	(592,741.00)	516,478.00	-677.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(59.33)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	800,190.00	800,190.00	287,210.55	902,261.00	(102,071.00)	-12.8%
Communications		5900	72,543.00	72,543.00	20,443.27	72,543.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,082,846.00	2,082,846.00	941,432.69	1,663,439.00	419,407.00	20.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	234,225.00	(234,225.00)	New
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	10,000.00	10,000.00	0.00	7,251.00	2,749.00	27.5%
Equipment Replacement		6500	0.00	0.00	(25,750.00)	(25,750.00)	25,750.00	New
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			10,000.00	10,000.00	(25,750.00)	215,726.00	(205,726.00)	-2,057.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	52,736.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	52,736.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(142,616.00)	(142,616.00)	0.00	(185,167.00)	42,551.00	-29.8%
Transfers of Indirect Costs - Interfund		7350	(79,200.00)	(79,200.00)	0.00	(79,200.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(221,816.00)	(221,816.00)	0.00	(264,367.00)	42,551.00	-19.2%
TOTAL, EXPENDITURES			19,022,671.00	19,022,671.00	6,295,559.05	18,817,645.00	205,026.00	1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	156,929.00	156,929.00	0.00	156,929.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			366,929.00	366,929.00	0.00	366,929.00	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								
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	(2,907,915.00)	(2,907,915.00)	0.00	(3,343,499.00)	(435,584.00)	15.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,907,915.00)	(2,907,915.00)	0.00	(3,343,499.00)	(435,584.00)	15.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,274,844.00)	(3,274,844.00)	0.00	(3,710,428.00)	(435,584.00)	13.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	685,331.00	685,331.00	96,739.52	534,523.00	(150,808.00)	-22.0%
3) Other State Revenue		8300-8599	3,015,477.00	3,015,477.00	1,686,494.81	4,396,754.00	1,381,277.00	45.8%
4) Other Local Revenue		8600-8799	108,750.00	108,750.00	0.00	108,750.00	0.00	0.0%
5) TOTAL, REVENUES			3,809,558.00	3,809,558.00	1,783,234.33	5,040,027.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	452,299.00	452,299.00	312,984.30	765,839.00	(313,540.00)	-69.3%
2) Classified Salaries		2000-2999	920,723.00	920,723.00	301,901.89	956,132.00	(35,409.00)	-3.8%
3) Employee Benefits		3000-3999	1,503,819.00	1,503,819.00	216,374.65	1,533,829.00	(30,010.00)	-2.0%
4) Books and Supplies		4000-4999	416,144.00	416,144.00	188,147.66	627,060.00	(210,916.00)	-50.7%
5) Services and Other Operating Expenditures		5000-5999	720,170.00	720,170.00	324,713.75	1,637,316.00	(917,146.00)	-127.4%
6) Capital Outlay		6000-6999	0.00	0.00	173,299.61	376,810.00	(376,810.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,378,277.00	2,378,277.00	1,424,983.00	2,813,861.00	(435,584.00)	-18.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	142,616.00	142,616.00	0.00	185,167.00	(42,551.00)	-29.8%
9) TOTAL, EXPENDITURES			6,534,048.00	6,534,048.00	2,942,404.86	8,896,014.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,724,490.00)	(2,724,490.00)	(1,159,170.53)	(3,855,987.00)		
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	2,907,915.00	2,907,915.00	0.00	3,343,499.00	435,584.00	15.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,907,915.00	2,907,915.00	0.00	3,343,499.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			183,425.00	183,425.00	(1,159,170.53)	(512,488.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,684,511.00	1,684,511.00		2,688,079.00	1,003,568.00	59.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,684,511.00	1,684,511.00		2,688,079.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,684,511.00	1,684,511.00		2,688,079.00		
2) Ending Balance, June 30 (E + F1e)			1,867,936.00	1,867,936.00		2,175,591.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,867,936.00	1,867,936.00		2,175,591.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	17,513.00	17,513.00	17,978.00	17,513.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	313,279.00	313,279.00	53,361.05	313,279.00	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	42,838.00	42,838.00	11,942.00	42,838.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	6,295.00	6,295.00	1,348.00	6,295.00	0.00	0.0%
Title III, English Learner Program	4203	8290	41,941.00	41,941.00	9,989.00	41,941.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	248,965.00	248,965.00	2,121.00	98,157.00	(150,808.00)	-60.6%
Career and Technical Education	3500-3599	8290	14,500.00	14,500.00	0.00	14,500.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	.47	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			685,331.00	685,331.00	96,739.52	534,523.00	(150,808.00)	-22.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	114,390.00	114,390.00	(11,894.87)	114,390.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	821,337.00	821,337.00	897,192.00	1,495,320.00	673,983.00	82.1%
After School Education and Safety (ASES)	6010	8590	339,410.00	339,410.00	(.04)	339,410.00	0.00	0.0%

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	132,410.00	132,410.00	100,967.25	233,377.00	100,967.00	76.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	238,520.00	238,520.00	167,192.00	278,653.00	40,133.00	16.8%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,369,410.00	1,369,410.00	533,038.47	1,935,604.00	566,194.00	41.3%
TOTAL, OTHER STATE REVENUE			3,015,477.00	3,015,477.00	1,686,494.81	4,396,754.00	1,381,277.00	45.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	108,750.00	108,750.00	0.00	108,750.00	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)
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			108,750.00	108,750.00	0.00	108,750.00	0.00	0.0%
TOTAL, REVENUES			3,809,558.00	3,809,558.00	1,783,234.33	5,040,027.00	1,230,469.00	32.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	411,906.00	411,906.00	289,454.52	735,338.00	(323,432.00)	-78.5%
Certificated Pupil Support Salaries		1200	10,715.00	10,715.00	3,214.35	3,214.00	7,501.00	70.0%
Certificated Supervisors' and Administrators' Salaries		1300	29,678.00	29,678.00	11,917.37	18,889.00	10,789.00	36.4%
Other Certificated Salaries		1900	0.00	0.00	8,398.06	8,398.00	(8,398.00)	New
TOTAL, CERTIFICATED SALARIES			452,299.00	452,299.00	312,984.30	765,839.00	(313,540.00)	-69.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	397,101.00	397,101.00	165,879.39	448,126.00	(51,025.00)	-12.8%
Classified Support Salaries		2200	193,366.00	193,366.00	66,520.68	193,366.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	310,911.00	310,911.00	65,605.71	310,911.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,345.00	19,345.00	3,729.73	3,729.00	15,616.00	80.7%
Other Classified Salaries		2900	0.00	0.00	166.38	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			920,723.00	920,723.00	301,901.89	956,132.00	(35,409.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	974,034.00	974,034.00	54,932.73	988,866.00	(14,832.00)	-1.5%
PERS		3201-3202	231,544.00	231,544.00	70,148.40	227,972.00	3,572.00	1.5%
OASDI/Medicare/Alternative		3301-3302	73,099.00	73,099.00	26,011.53	74,921.00	(1,822.00)	-2.5%
Health and Welfare Benefits		3401-3402	198,933.00	198,933.00	44,200.02	201,043.00	(2,110.00)	-1.1%
Unemployment Insurance		3501-3502	667.00	667.00	293.46	1,252.00	(585.00)	-87.7%
Workers' Compensation		3601-3602	22,801.00	22,801.00	19,873.95	36,909.00	(14,108.00)	-61.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,741.00	2,741.00	914.56	2,866.00	(125.00)	-4.6%
TOTAL, EMPLOYEE BENEFITS			1,503,819.00	1,503,819.00	216,374.65	1,533,829.00	(30,010.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	56,780.00	56,780.00	84,129.28	56,780.00	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)
Books and Other Reference Materials		4200	51,763.00	51,763.00	9,886.13	61,763.00	(10,000.00)	-19.3%
Materials and Supplies		4300	307,601.00	307,601.00	82,454.42	464,117.00	(156,516.00)	-50.9%
Noncapitalized Equipment		4400	0.00	0.00	11,677.83	44,400.00	(44,400.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			416,144.00	416,144.00	188,147.66	627,060.00	(210,916.00)	-50.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	102,144.00	102,144.00	26,710.87	131,262.00	(29,118.00)	-28.5%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,500.00	102,500.00	68,692.63	102,500.00	0.00	0.0%
Transfers of Direct Costs		5710	76,263.00	76,263.00	2,886.60	592,741.00	(516,478.00)	-677.2%
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	439,263.00	439,263.00	226,423.65	810,813.00	(371,550.00)	-84.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			720,170.00	720,170.00	324,713.75	1,637,316.00	(917,146.00)	-127.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	131,972.15	331,220.00	(331,220.00)	New
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	41,327.46	45,590.00	(45,590.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	173,299.61	376,810.00	(376,810.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,378,277.00	2,378,277.00	1,424,983.00	2,813,861.00	(435,584.00)	-18.3%
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								

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	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,378,277.00	2,378,277.00	1,424,983.00	2,813,861.00	(435,584.00)	-18.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	142,616.00	142,616.00	0.00	185,167.00	(42,551.00)	-29.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			142,616.00	142,616.00	0.00	185,167.00	(42,551.00)	-29.8%
TOTAL, EXPENDITURES			6,534,048.00	6,534,048.00	2,942,404.86	8,896,014.00	(2,361,966.00)	-36.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

2025-26 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,907,915.00	2,907,915.00	0.00	3,343,499.00	435,584.00	15.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,907,915.00	2,907,915.00	0.00	3,343,499.00	435,584.00	15.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,907,915.00	2,907,915.00	0.00	3,343,499.00	(435,584.00)	-15.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	21,234,751.00	21,234,751.00	8,570,585.07	21,234,751.00	0.00	0.0%
2) Federal Revenue		8100-8299	689,831.00	689,831.00	101,826.69	539,023.00	(150,808.00)	-21.9%
3) Other State Revenue		8300-8599	3,453,464.00	3,453,464.00	1,860,903.68	4,834,741.00	1,381,277.00	40.0%
4) Other Local Revenue		8600-8799	555,993.00	555,993.00	171,675.65	555,993.00	0.00	0.0%
5) TOTAL, REVENUES			25,934,039.00	25,934,039.00	10,704,991.09	27,164,508.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,665,850.00	9,665,850.00	2,956,770.02	9,979,390.00	(313,540.00)	-3.2%
2) Classified Salaries		2000-2999	3,913,332.00	3,913,332.00	1,315,959.35	3,948,741.00	(35,409.00)	-0.9%
3) Employee Benefits		3000-3999	5,723,992.00	5,723,992.00	1,498,066.81	5,754,002.00	(30,010.00)	-0.5%
4) Books and Supplies		4000-4999	1,141,452.00	1,141,452.00	575,752.68	1,403,574.00	(262,122.00)	-23.0%
5) Services and Other Operating Expenditures		5000-5999	2,803,016.00	2,803,016.00	1,266,146.44	3,300,755.00	(497,739.00)	-17.8%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	147,549.61	592,536.00	(582,536.00)	-5,825.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,378,277.00	2,378,277.00	1,477,719.00	2,813,861.00	(435,584.00)	-18.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(79,200.00)	(79,200.00)	0.00	(79,200.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			25,556,719.00	25,556,719.00	9,237,963.91	27,713,659.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			377,320.00	377,320.00	1,467,027.18	(549,151.00)		
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	366,929.00	366,929.00	0.00	366,929.00	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			(366,929.00)	(366,929.00)	0.00	(366,929.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,391.00	10,391.00	1,467,027.18	(916,080.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,145,432.00	5,145,432.00		6,012,442.00	867,010.00	16.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,145,432.00	5,145,432.00		6,012,442.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,145,432.00	5,145,432.00		6,012,442.00		
2) Ending Balance, June 30 (E + F1e)			5,155,823.00	5,155,823.00		5,096,362.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,370.00	27,370.00		26,743.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,867,936.00	1,867,936.00		2,175,591.00		
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	1,964,335.00	1,964,335.00		1,489,999.00		
Set Aside for Technology	0000	9780	686,826.00					
Set Aside for Vehicles	0000	9780	784,944.00					
Set Aside for Curriculum	0000	9780	457,422.00					
Set-aside for Curriculum	1100	9780	35,143.00					
Set Aside for Technology	0000	9780		686,826.00				
Set-aside for Vehicles	0000	9780		784,944.00				
Set Aside for Curriculum	0000	9780		457,422.00				
Set Aside for Curriculum	1100	9780		35,143.00				
Set Aside for Technology	0000	9780				521,500.00		
Set Aside for Vehicles	0000	9780				596,000.00		
Set Aside for Curriculum	0000	9780				319,565.00		
Set Aside for Curriculum	1100	9780				52,934.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,296,182.00	1,296,182.00		1,404,029.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,409,605.00	12,409,605.00	7,110,240.00	12,409,605.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,057,606.00	3,057,606.00	968,401.00	3,057,606.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	81,139.67	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,170.00	24,170.00	0.00	24,170.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	5,220,829.00	5,220,829.00	0.00	5,220,829.00	0.00	0.0%
Unsecured Roll Taxes		8042	409,647.00	409,647.00	382,932.90	409,647.00	0.00	0.0%
Prior Years' Taxes		8043	19,004.00	19,004.00	12,254.64	19,004.00	0.00	0.0%
Supplemental Taxes		8044	105,000.00	105,000.00	9,773.99	105,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,110.00)	(11,110.00)	0.00	(11,110.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	5,842.87	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subtotal, LCFF Sources			21,234,751.00	21,234,751.00	8,570,585.07	21,234,751.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			21,234,751.00	21,234,751.00	8,570,585.07	21,234,751.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	17,513.00	17,513.00	17,978.00	17,513.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	313,279.00	313,279.00	53,361.05	313,279.00	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	42,838.00	42,838.00	11,942.00	42,838.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	6,295.00	6,295.00	1,348.00	6,295.00	0.00	0.0%
Title III, English Learner Program	4203	8290	41,941.00	41,941.00	9,989.00	41,941.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	248,965.00	248,965.00	2,121.00	98,157.00	(150,808.00)	-60.6%
Career and Technical Education	3500-3599	8290	14,500.00	14,500.00	0.00	14,500.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	4,500.00	4,500.00	5,087.64	4,500.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			689,831.00	689,831.00	101,826.69	539,023.00	(150,808.00)	-21.9%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,543.00	71,543.00	0.00	71,543.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	380,834.00	380,834.00	(20,090.35)	380,834.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	821,337.00	821,337.00	897,192.00	1,495,320.00	673,983.00	82.1%
After School Education and Safety (ASES)	6010	8590	339,410.00	339,410.00	(.04)	339,410.00	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	132,410.00	132,410.00	100,967.25	233,377.00	100,967.00	76.3%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	238,520.00	238,520.00	167,192.00	278,653.00	40,133.00	16.8%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,469,410.00	1,469,410.00	715,642.82	2,035,604.00	566,194.00	38.5%
TOTAL, OTHER STATE REVENUE			3,453,464.00	3,453,464.00	1,860,903.68	4,834,741.00	1,381,277.00	40.0%
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	350,000.00	350,000.00	158,225.56	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
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	205,993.00	205,993.00	13,450.09	205,993.00	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			555,993.00	555,993.00	171,675.65	555,993.00	0.00	0.0%
TOTAL, REVENUES			25,934,039.00	25,934,039.00	10,704,991.09	27,164,508.00	1,230,469.00	4.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,901,000.00	7,901,000.00	2,448,130.83	8,224,432.00	(323,432.00)	-4.1%
Certificated Pupil Support Salaries		1200	653,253.00	653,253.00	137,585.79	645,752.00	7,501.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,002,604.00	1,002,604.00	312,305.90	991,815.00	10,789.00	1.1%
Other Certificated Salaries		1900	108,993.00	108,993.00	58,747.50	117,391.00	(8,398.00)	-7.7%
TOTAL, CERTIFICATED SALARIES			9,665,850.00	9,665,850.00	2,956,770.02	9,979,390.00	(313,540.00)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,061,261.00	1,061,261.00	374,319.71	1,112,286.00	(51,025.00)	-4.8%
Classified Support Salaries		2200	1,228,569.00	1,228,569.00	441,084.62	1,228,569.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	635,856.00	635,856.00	175,665.04	635,856.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	783,924.00	783,924.00	250,376.00	768,308.00	15,616.00	2.0%
Other Classified Salaries		2900	203,722.00	203,722.00	74,513.98	203,722.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,913,332.00	3,913,332.00	1,315,959.35	3,948,741.00	(35,409.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,504,912.00	2,504,912.00	462,071.44	2,519,744.00	(14,832.00)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	980,821.00	980,821.00	315,185.96	977,249.00	3,572.00	0.4%
OASDI/Medicare/Alternative		3301-3302	413,344.00	413,344.00	135,758.87	415,166.00	(1,822.00)	-0.4%
Health and Welfare Benefits		3401-3402	1,467,791.00	1,467,791.00	441,453.39	1,469,901.00	(2,110.00)	-0.1%
Unemployment Insurance		3501-3502	6,265.00	6,265.00	1,963.73	6,850.00	(585.00)	-9.3%
Workers' Compensation		3601-3602	219,606.00	219,606.00	81,315.07	233,714.00	(14,108.00)	-6.4%
OPEB, Allocated		3701-3702	100,000.00	100,000.00	50,796.61	100,000.00	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	31,253.00	31,253.00	9,521.74	31,378.00	(125.00)	-0.4%
TOTAL, EMPLOYEE BENEFITS			5,723,992.00	5,723,992.00	1,498,066.81	5,754,002.00	(30,010.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	70,182.00	70,182.00	85,585.28	70,182.00	0.00	0.0%
Books and Other Reference Materials		4200	51,763.00	51,763.00	9,886.13	61,763.00	(10,000.00)	-19.3%
Materials and Supplies		4300	843,408.00	843,408.00	293,769.23	1,013,793.00	(170,385.00)	-20.2%
Noncapitalized Equipment		4400	176,099.00	176,099.00	186,512.04	257,836.00	(81,737.00)	-46.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,141,452.00	1,141,452.00	575,752.68	1,403,574.00	(262,122.00)	-23.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	168,270.00	168,270.00	31,687.39	192,388.00	(24,118.00)	-14.3%
Dues and Memberships		5300	27,900.00	27,900.00	25,919.55	27,900.00	0.00	0.0%
Insurance		5400-5450	350,000.00	350,000.00	359,338.00	350,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	657,563.00	657,563.00	215,994.04	657,563.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	287,287.00	287,287.00	99,189.32	287,287.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(59.33)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,239,453.00	1,239,453.00	513,634.20	1,713,074.00	(473,621.00)	-38.2%
Communications		5900	72,543.00	72,543.00	20,443.27	72,543.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,803,016.00	2,803,016.00	1,266,146.44	3,300,755.00	(497,739.00)	-17.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	131,972.15	565,445.00	(565,445.00)	New
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	10,000.00	10,000.00	41,327.46	52,841.00	(42,841.00)	-428.4%
Equipment Replacement		6500	0.00	0.00	(25,750.00)	(25,750.00)	25,750.00	New
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			10,000.00	10,000.00	147,549.61	592,536.00	(582,536.00)	-5,825.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,378,277.00	2,378,277.00	1,477,719.00	2,813,861.00	(435,584.00)	-18.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,378,277.00	2,378,277.00	1,477,719.00	2,813,861.00	(435,584.00)	-18.3%
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	(79,200.00)	(79,200.00)	0.00	(79,200.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(79,200.00)	(79,200.00)	0.00	(79,200.00)	0.00	0.0%
TOTAL, EXPENDITURES			25,556,719.00	25,556,719.00	9,237,963.91	27,713,659.00	(2,156,940.00)	-8.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	156,929.00	156,929.00	0.00	156,929.00	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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			366,929.00	366,929.00	0.00	366,929.00	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								
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)			(366,929.00)	(366,929.00)	0.00	(366,929.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	1,173,248.00
6300	Lottery: Instructional Materials	401,279.00
6383	Golden State Pathways Program	125,915.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	28,694.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	255,000.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	1.00
7311	Classified School Employee Professional Development Block Grant	8,878.00
7399	LCFF Equity Multiplier	138,946.00
7413	A-G Learning Loss Mitigation Grant	19,011.00
7810	Other Restricted State	9,690.00
9010	Other Restricted Local	14,929.00
Total, Restricted Balance		2,175,591.00

OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	60,669.46	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	60,669.46	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	42,064.79	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	59.33	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	42,124.12	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	18,545.34	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	18,545.34	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	143,288.00	143,288.00		169,698.00	26,410.00	18.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,288.00	143,288.00		169,698.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,288.00	143,288.00		169,698.00		
2) Ending Balance, June 30 (E + F1e)			143,288.00	143,288.00		169,698.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	143,288.00	143,288.00		169,698.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3,495.92	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	57,173.54	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	60,669.46	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	42,064.79	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	42,064.79	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	59.33	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	59.33	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	42,124.12	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Project Year Totals
8210	Student Activity Funds	169,698.00
Total, Restricted Balance		169,698.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	820,000.00	820,000.00	11,259.27	820,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	500,000.00	500,000.00	2,983.45	500,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,400.00	39,400.00	26,813.75	39,400.00	0.00	0.0%
5) TOTAL, REVENUES			1,359,400.00	1,359,400.00	41,056.47	1,359,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	398,589.00	398,589.00	136,136.51	398,589.00	0.00	0.0%
3) Employee Benefits		3000-3999	206,418.00	206,418.00	59,666.25	206,418.00	0.00	0.0%
4) Books and Supplies		4000-4999	859,000.00	859,000.00	189,991.55	862,100.00	(3,100.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	61,875.00	61,875.00	11,356.11	61,875.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	725.66	40,000.00	(40,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,200.00	79,200.00	0.00	79,200.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,605,082.00	1,605,082.00	397,876.08	1,648,182.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(245,682.00)	(245,682.00)	(356,819.61)	(288,782.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,000.00	10,000.00	0.00	10,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(235,682.00)	(235,682.00)	(356,819.61)	(278,782.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	585,546.00	585,546.00		766,464.00	180,918.00	30.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			585,546.00	585,546.00		766,464.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			585,546.00	585,546.00		766,464.00		
2) Ending Balance, June 30 (E + F1e)			349,864.00	349,864.00		487,682.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	349,864.00	349,864.00		487,682.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	820,000.00	820,000.00	11,259.27	820,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			820,000.00	820,000.00	11,259.27	820,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	500,000.00	500,000.00	2,983.45	500,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			500,000.00	500,000.00	2,983.45	500,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	29,400.00	29,400.00	10,629.19	29,400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	16,184.56	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,400.00	39,400.00	26,813.75	39,400.00	0.00	0.0%
TOTAL, REVENUES			1,359,400.00	1,359,400.00	41,056.47	1,359,400.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	292,435.00	292,435.00	98,390.97	292,435.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	106,154.00	106,154.00	37,745.54	106,154.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			398,589.00	398,589.00	136,136.51	398,589.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	102,032.00	102,032.00	34,068.42	102,032.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,472.00	28,472.00	9,657.21	28,472.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	68,369.00	68,369.00	13,371.77	68,369.00	0.00	0.0%
Unemployment Insurance		3501-3502	191.00	191.00	63.36	191.00	0.00	0.0%
Workers' Compensation		3601-3602	6,617.00	6,617.00	2,259.89	6,617.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	737.00	737.00	245.60	737.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			206,418.00	206,418.00	59,666.25	206,418.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	69,500.00	69,500.00	18,843.25	69,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	4,500.00	4,500.00	7,522.61	7,600.00	(3,100.00)	-68.9%
Food		4700	785,000.00	785,000.00	163,625.69	785,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			859,000.00	859,000.00	189,991.55	862,100.00	(3,100.00)	-0.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	71.96	2,000.00	0.00	0.0%
Dues and Memberships		5300	975.00	975.00	571.62	975.00	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	51,400.00	51,400.00	8,580.38	51,400.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	7,000.00	7,000.00	2,132.15	7,000.00	0.00	0.0%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,875.00	61,875.00	11,356.11	61,875.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	20,000.00	(20,000.00)	New
Equipment Replacement		6500	0.00	0.00	725.66	20,000.00	(20,000.00)	New
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	725.66	40,000.00	(40,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	79,200.00	79,200.00	0.00	79,200.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,200.00	79,200.00	0.00	79,200.00	0.00	0.0%
TOTAL, EXPENDITURES			1,605,082.00	1,605,082.00	397,876.08	1,648,182.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,000.00	10,000.00	0.00	10,000.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	487,682.00
Total, Restricted Balance		487,682.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,975.34	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1,975.34	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	130,000.00	130,000.00	30,561.30	40,000.00	90,000.00	69.2%
6) Capital Outlay		6000-6999	29,500.00	29,500.00	209,715.09	231,847.00	(202,347.00)	-685.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			159,500.00	159,500.00	240,276.39	271,847.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(159,500.00)	(159,500.00)	(238,301.05)	(271,847.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			200,000.00	200,000.00	0.00	200,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,500.00	40,500.00	(238,301.05)	(71,847.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	151,728.00	151,728.00		79,563.00	(72,165.00)	-47.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			151,728.00	151,728.00		79,563.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			151,728.00	151,728.00		79,563.00		
2) Ending Balance, June 30 (E + F1e)			192,228.00	192,228.00		7,716.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	192,228.00	192,228.00		7,716.00		

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)
Future Deferred Maintenance Projects	0000	9780		192,228.00				
Future Deferred Maintenance Projects	0000	9780	192,228.00					
Future Deferred Maintenance Projects	0000	9780				7,716.00		
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								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,975.34	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,975.34	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	1,975.34	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,000.00	55,000.00	0.00	0.00	55,000.00	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	30,561.30	40,000.00	35,000.00	46.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			130,000.00	130,000.00	30,561.30	40,000.00	90,000.00	69.2%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	184,141.04	185,000.00	(185,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	25,574.05	46,847.00	(46,847.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	29,500.00	29,500.00	0.00	0.00	29,500.00	100.0%
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			29,500.00	29,500.00	209,715.09	231,847.00	(202,347.00)	-685.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			159,500.00	159,500.00	240,276.39	271,847.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			200,000.00	200,000.00	0.00	200,000.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	190,000.00	190,000.00	21,295.79	190,000.00	0.00	0.0%
5) TOTAL, REVENUES			190,000.00	190,000.00	21,295.79	190,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	40,107.84	45,000.00	(20,000.00)	-80.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,000.00	22,587.17	86,025.00	(61,025.00)	-244.1%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	87,799.38	494,790.00	(344,790.00)	-229.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			200,000.00	200,000.00	150,494.39	625,815.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,000.00)	(10,000.00)	(129,198.60)	(435,815.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,000.00)	(10,000.00)	(129,198.60)	(435,815.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,472.00	24,472.00		514,480.00	490,008.00	2,002.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,472.00	24,472.00		514,480.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,472.00	24,472.00		514,480.00		
2) Ending Balance, June 30 (E + F1e)			14,472.00	14,472.00		78,665.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	14,472.00	14,472.00		78,665.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	11,116.06	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	180,000.00	180,000.00	10,179.73	180,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			190,000.00	190,000.00	21,295.79	190,000.00	0.00	0.0%
TOTAL, REVENUES			190,000.00	190,000.00	21,295.79	190,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	25,000.00	40,107.84	45,000.00	(20,000.00)	-80.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	40,107.84	45,000.00	(20,000.00)	-80.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,000.00	22,587.17	86,025.00	(61,025.00)	-244.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,000.00	22,587.17	86,025.00	(61,025.00)	-244.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	150,000.00	87,799.38	494,790.00	(344,790.00)	-229.9%
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			150,000.00	150,000.00	87,799.38	494,790.00	(344,790.00)	-229.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			200,000.00	200,000.00	150,494.39	625,815.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	78,665.00
Total, Restricted Balance		78,665.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	81,275.69	200,000.00	0.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	81,275.69	200,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	196,842.60	1,992,631.00	(1,992,631.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	196,842.60	1,992,631.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200,000.00	200,000.00	(115,566.91)	(1,792,631.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200,000.00	200,000.00	(115,566.91)	(1,792,631.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,037,688.00	4,037,688.00		3,667,567.00	(370,121.00)	-9.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,037,688.00	4,037,688.00		3,667,567.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,037,688.00	4,037,688.00		3,667,567.00		
2) Ending Balance, June 30 (E + F1e)			4,237,688.00	4,237,688.00		1,874,936.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
9740			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	4,237,688.00	4,237,688.00		1,874,936.00		
Future School Facilities Projects	0000	9780		4,237,688.00				
Future School Facilities Projects	0000	9780	4,237,688.00					
Future Facility Projects	0000	9780				1,874,936.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	81,275.69	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	81,275.69	200,000.00	0.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	81,275.69	200,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	196,842.60	1,992,631.00	(1,992,631.00)	New
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	196,842.60	1,992,631.00	(1,992,631.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	196,842.60	1,992,631.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	944.61	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	944.61	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	159,429.00	159,429.00	0.00	159,429.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			159,429.00	159,429.00	0.00	159,429.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(156,929.00)	(156,929.00)	944.61	(156,929.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	156,929.00	156,929.00	0.00	156,929.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			156,929.00	156,929.00	0.00	156,929.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	944.61	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
9740			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	(546.39)	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,491.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	944.61	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	944.61	2,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	60,172.00	60,172.00	0.00	60,172.00	0.00	0.0%
Other Debt Service - Principal		7439	99,257.00	99,257.00	0.00	99,257.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,429.00	159,429.00	0.00	159,429.00	0.00	0.0%
TOTAL, EXPENDITURES			159,429.00	159,429.00	0.00	159,429.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	156,929.00	156,929.00	0.00	156,929.00	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			156,929.00	156,929.00	0.00	156,929.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			156,929.00	156,929.00	0.00	156,929.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Balance		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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,298.00	2,298.00	0.00	2,298.00	0.00	0.0%
4) Other Local Revenue		8600-8799	297,128.00	297,128.00	33,391.38	297,128.00	0.00	0.0%
5) TOTAL, REVENUES			299,426.00	299,426.00	33,391.38	299,426.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	339,150.00	339,150.00	90,050.00	339,150.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			339,150.00	339,150.00	90,050.00	339,150.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,724.00)	(39,724.00)	(56,658.62)	(39,724.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,724.00)	(39,724.00)	(56,658.62)	(39,724.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	357,290.00	357,290.00		485,944.00	128,654.00	36.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			357,290.00	357,290.00		485,944.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			357,290.00	357,290.00		485,944.00		
2) Ending Balance, June 30 (E + F1e)			317,566.00	317,566.00		446,220.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	317,566.00	317,566.00		446,220.00		

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)
Future GO Bond Debt Service	0000	9780		317,566.00				
Future GO Bond Debt Service	0000	9780	317,566.00					
Future GO Bond Debt Service	0000	9780				446,220.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	2,298.00	2,298.00	0.00	2,298.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,298.00	2,298.00	0.00	2,298.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	283,725.00	283,725.00	76.65	283,725.00	0.00	0.0%
Unsecured Roll		8612	3,152.00	3,152.00	22,387.71	3,152.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	2,586.00	2,586.00	321.03	2,586.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,665.00	7,665.00	10,605.99	7,665.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			297,128.00	297,128.00	33,391.38	297,128.00	0.00	0.0%
TOTAL, REVENUES			299,426.00	299,426.00	33,391.38	299,426.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	199,150.00	199,150.00	90,050.00	199,150.00	0.00	0.0%
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)			339,150.00	339,150.00	90,050.00	339,150.00	0.00	0.0%
TOTAL, EXPENDITURES			339,150.00	339,150.00	90,050.00	339,150.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

SUPPLEMENTAL SCHEDULES

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,394.99	1,388.38	1,388.38	1,388.38	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,394.99	1,388.38	1,388.38	1,388.38	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	5.63	5.63	5.63	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	5.63	5.63	5.63	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,394.99	1,394.01	1,394.01	1,394.01	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

Signed: _____ Date: _____
District Superintendent or Designee
Printed Name: Rebecca Changus Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2025 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Scott A. Lantsberger Telephone: 530-458-7791
Title: Chief Business Official E-mail: slantsberger@colusa.k12.ca.us

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2024-25) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			8,122,189.46	6,947,118.56	6,402,649.46	7,915,726.77	8,270,786.06	7,063,325.98	7,100,023.98	5,922,471.98
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		1,777,560.00	1,777,560.00	2,827,100.67	1,777,560.00	0.00	0.00	711,024.00	1,500,000.00
Property Taxes	8020-8079		0.00	0.00	0.00	404,961.53	6,452.81	2,400,000.00	75,000.00	125,000.00
Miscellaneous Funds	8080-8099		0.00	5,413.00	0.00	429.87	1,128.43	0.00	0.00	0.00
Federal Revenue	8100-8299		9,640.52	17,978.00	55,663.00	18,545.48	0.00	0.00	72,866.00	72,866.00
Other State Revenue	8300-8599		571,056.92	327,825.00	325,957.45	636,064.31	186,107.00	0.00	125,000.00	125,000.00
Other Local Revenue	8600-8799		85,136.53	0.00	363.40	86,175.72	45,521.90	0.00	25,000.00	0.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,443,393.97	2,128,776.00	3,209,084.52	2,923,736.91	239,210.14	2,400,000.00	1,008,890.00	1,822,866.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		232,095.47	925,775.53	875,380.82	923,518.20	933,790.06	869,832.00	869,832.00	869,832.00
Classified Salaries	2000-2999		223,730.16	375,897.42	353,978.19	362,353.58	401,401.83	318,768.00	318,768.00	318,768.00
Employee Benefits	3000-3999		163,232.86	506,900.32	351,399.62	476,534.01	456,017.10	542,845.00	542,845.00	542,845.00
Books and Supplies	4000-4999		166,123.38	188,612.86	84,677.54	136,338.90	65,404.77	108,916.00	108,916.00	108,916.00
Services	5000-5999		154,886.89	555,846.64	327,121.35	228,291.56	140,265.32	270,620.00	270,620.00	270,620.00
Capital Outlay	6000-6999		14,839.00	15,655.15	47,510.20	69,545.26	14,877.06	61,444.00	61,444.00	61,444.00
Other Outgo	7000-7499		1,010,672.00	13,184.00	13,184.00	440,679.00	0.00	190,877.00	190,877.00	190,877.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	(200,000.00)	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,965,579.76	2,581,871.92	2,053,251.72	2,637,260.51	1,811,756.14	2,363,302.00	2,363,302.00	2,363,302.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(607,277.40)								
Accounts Receivable	9200-9299	453,835.65	102,332.15		124,676.58	145,520.94	7,726.61			
Due From Other Funds	9310	39,275.00			39,275.00					
Stores	9320									
Prepaid Expenditures	9330	172,982.85	170,523.57							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		58,816.10	272,855.72	0.00	163,951.58	145,520.94	7,726.61	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(1,866,044.42)	1,623,222.01	91,373.18	(193,292.93)	74,080.09	(357,359.31)		(176,860.00)	(176,860.00)
Due To Other Funds	9610	(107,327.03)	107,327.03							
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	(195,191.79)	195,191.79			2,857.96				
SUBTOTAL		(2,168,563.24)	1,925,740.83	91,373.18	(193,292.93)	76,938.05	(357,359.31)	0.00	(176,860.00)	(176,860.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,227,379.34	(1,652,885.11)	(91,373.18)	357,244.51	68,582.89	365,085.92	0.00	176,860.00	176,860.00
E. NET INCREASE/DECREASE (B - C + D)			(1,175,070.90)	(544,469.10)	1,513,077.31	355,059.29	(1,207,460.08)	36,698.00	(1,177,552.00)	(363,576.00)
F. ENDING CASH (A + E)			6,947,118.56	6,402,649.46	7,915,726.77	8,270,786.06	7,063,325.98	7,100,023.98	5,922,471.98	5,558,895.98
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		5,558,895.98	5,327,954.98	7,748,810.98	7,552,809.31				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	1,048,203.00	1,500,000.00	1,048,203.33	1,500,000.00	0.00	0.00	15,467,211.00	15,467,211.00
Property Taxes	8020-8079	75,000.00	2,400,000.00	140,562.00	140,563.66	0.00	0.00	5,767,540.00	5,767,540.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(6,971.30)	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	72,866.00	72,866.00	72,866.00	72,866.00	0.00	0.00	539,023.00	539,023.00
Other State Revenue	8300-8599	634,432.00	634,432.00	634,432.00	634,434.32	0.00	0.00	4,834,741.00	4,834,741.00
Other Local Revenue	8600-8799	125,000.00	0.00	94,397.00	94,398.45	0.00	0.00	555,993.00	555,993.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,955,501.00	4,607,298.00	1,990,460.33	2,435,291.13	0.00	0.00	27,164,508.00	27,164,508.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	869,832.00	869,832.00	869,832.00	869,837.92	0.00	0.00	9,979,390.00	9,979,390.00
Classified Salaries	2000-2999	318,768.00	318,768.00	318,768.00	318,771.82	0.00	0.00	3,948,741.00	3,948,741.00
Employee Benefits	3000-3999	542,845.00	542,845.00	542,845.00	542,848.09	0.00	0.00	5,754,002.00	5,754,002.00
Books and Supplies	4000-4999	108,916.00	108,916.00	108,916.00	108,920.55	0.00	0.00	1,403,574.00	1,403,574.00
Services	5000-5999	270,620.00	270,620.00	270,640.00	270,603.24	0.00	0.00	3,300,755.00	3,300,755.00
Capital Outlay	6000-6999	61,444.00	61,444.00	61,444.00	61,445.33	0.00	0.00	592,536.00	592,536.00
Other Outgo	7000-7499	190,877.00	190,877.00	190,877.00	111,680.00	0.00	0.00	2,734,661.00	2,734,661.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	566,929.00	0.00	0.00	366,929.00	366,929.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	Month				Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June				
TOTAL DISBURSEMENTS		2,363,302.00	2,363,302.00	2,363,322.00	2,851,035.95	0.00	0.00	28,080,588.00	28,080,588.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							380,256.28	
Due From Other Funds	9310							39,275.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							170,523.57	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	590,054.85	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(176,860.00)	(176,860.00)	(176,860.00)	(353,723.04)			0.00	
Due To Other Funds	9610				(107,327.03)			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690				(198,049.44)			.31	
SUBTOTAL		(176,860.00)	(176,860.00)	(176,860.00)	(659,099.51)	0.00	0.00	.31	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		176,860.00	176,860.00	176,860.00	659,099.51	0.00	0.00	590,054.54	
E. NET INCREASE/DECREASE (B - C + D)		(230,941.00)	2,420,856.00	(196,001.67)	243,354.69	0.00	0.00	(326,025.46)	(916,080.00)
F. ENDING CASH (A + E)		5,327,954.98	7,748,810.98	7,552,809.31	7,796,164.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								7,796,164.00	

Colusa Unified (61598) - First Interim Budget		v.26.2		12/15/2025		CY		
LOCAL CONTROL FUNDING FORMULA							2025-26	
LCFF ENTITLEMENT CALCULATION								
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors		2.30%		0.00%		78.26%		78.26%
		3PY Average						
		ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3		416.61	\$ 10,256	\$ 1,067	\$ 1,772	\$ 1,712	\$ 6,168,828	
Grades 4-6		299.42	10,411		1,630	1,574	4,076,475	
Grades 7-8		209.53	10,719		1,678	1,621	2,937,053	
Grades 9-12		468.45	12,423	323	1,995	1,927	7,808,159	
Subtract Necessary Small School ADA and Funding								
Total Base, Supplemental, and Concentration Grant		\$ 15,455,520	\$ 595,833	\$ 2,512,358	\$ 2,426,804	\$ 20,990,515		
NSS Allowance								
TOTAL BASE		1,394.01	\$ 15,455,520	\$ 595,833	\$ 2,512,358	\$ 2,426,804	\$ 20,990,515	
ADD ONS:								
Targeted Instructional Improvement Block Grant							\$ 72,847	
Home-to-School Transportation (COLA added commencing 2023-24)							50,570	
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	34.47	TK Add-on rate	\$ 5,545.00			191,136	
ECONOMIC RECOVERY TARGET PAYMENT								
LCFF Entitlement Before Adjustments							\$ 21,305,068	
Miscellaneous Adjustments								
ADJUSTED LCFF ENTITLEMENT							\$ 21,305,068	
Local Revenue (including RDA)								
Gross State Aid							(5,771,172)	
Education Protection Account Entitlement							(5,064,927)	
Net State Aid							\$ 10,468,969	
MINIMUM STATE AID CALCULATION								
			12-13 Rate	2025-26 ADA			N/A	
2012-13 RL/Charter Gen BG adjusted for ADA		\$ 5,621.49		1,394.01			\$ 7,836,413	
2012-13 NSS Allowance (deficit)		\$ -					-	
Minimum State Aid Adjustments							-	
Less Current Year Property Taxes/In-Lieu							(5,771,172)	
Less Education Protection Account Entitlement							(5,064,927)	
Subtotal State Aid for Historical RL/Charter General BG							\$ -	
Categorical Minimum State Aid							1,491,489	
Charter School Categorical Block Grant adjusted for ADA							-	
Minimum State Aid Guarantee Before Proration Factor							\$ 1,491,489	
Proration Factor							0.00%	
Minimum State Aid Guarantee							\$ 1,491,489	
CHARTER SCHOOL MINIMUM STATE AID OFFSET								
LCFF Entitlement							-	
Minimum State Aid plus Property Taxes including RDA							-	
Offset							-	
Minimum State Aid Prior to Offset							-	
Total Minimum State Aid with Offset							-	
State Aid Before Additional State Aid							\$ 10,468,969	
ADDITIONAL STATE AID								
LCFF State Aid, Adjusted for Minimum State Aid Guarantee							\$ 10,468,969	
LCFF Entitlement, excludes Categorical MSA and before COE transfer, Choice & Charter Supplemental								
Change Over Prior Year			1.78%	372,307				
LCFF Entitlement Per ADA (excluding Categorical MSA)							15,283	
Per-ADA Change Over Prior Year			4.14%	607				
Basic Aid Status (school districts only)								Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES								
				Increase			2025-26	
State Aid		3.71%		374,490			\$ 10,468,969	
Education Protection Account							5,064,927	
Property Taxes Net of In-Lieu Transfers		0.00%		-			5,771,172	
Charter In-Lieu Taxes		0.00%		-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		1.79%		374,490			\$ 21,305,068	

Colusa Unified School District
Multiyear Projection Assumptions Summary
2025-2026 First Interim Budget
December 15, 2025

Fiscal 2025-2026

Revenues: Overall revenues for fiscal 2025-2026 increased by 4.53% from the Adopted Budget to \$27,164,508. The increase is a result of budgeted carryover funds and one-time funds from the Student Support and Professional Development Block Grant. The Local Control Funding Formula was flat.

Expenditures: Overall expenditures are projected to increase by 7.78% to \$27,713,659. The expenditure increase is due to the budgeted of carryover funds and one-time funds. The unrestricted general fund will see a deficit of \$403,592 and the restricted general fund will see a deficit of \$512,488.

Fiscal 2026-2027

Revenues: State revenues are projected to increase by COLA of 3.02%. Federal revenues and local revenues are adjusted for COLA, where applicable, or held flat. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2027.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.76% certificated and 2.30% classified for both unrestricted and restricted expenditures. Contributions to CalSTRS and CalPERS increased by \$72,855. All other expenses assume an inflationary factor of 3% after one-time expenses associated with one-time revenues are removed.

Fiscal 2027.2028

Revenues: State revenues are projected to increase by COLA of 3.42%. Federal revenues and local revenues are adjusted for COLA, where applicable, or held flat. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2028.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 1.76% certificated and 2.30% classified for both unrestricted and restricted expenditures. The increase to CalSTRS and CalPERS is estimated at \$124,921. All other expenses assume an inflationary factor of 3.0%.

Colusa Unified School District
2025.2026 First Interim Budget - Multi Year Projection

	First Interim Budget 2025.2026			Year 1 - Projected 2026.2027			Year 2 - Projected 2027.2028		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. REVENUES									
LCFF Sources	21,234,751	-	21,234,751	21,606,753	-	21,606,753	22,252,480	-	22,252,480
Federal Revenues	4,500	534,523	539,023	4,500	534,523	539,023	4,500	534,523	539,023
Other State Revenues	437,987	4,396,754	4,834,741	444,557	4,462,705	4,907,262	452,114	4,538,571	4,990,685
Other Local Revenues	447,243	108,750	555,993	447,243	108,750	555,993	447,243	108,750	555,993
Other Sources	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	22,124,481	5,040,027	27,164,508	22,503,053	5,105,978	27,609,031	23,156,337	5,181,844	28,338,181
B. EXPENDITURES									
Certificated Salaries									
Base Salaries	9,213,551	765,839	9,979,390	9,213,551	765,839	9,979,390	9,491,800	788,967	10,280,767
Step and Column				278,249	23,128	301,377	324,620	26,983	351,603
One-time Expense				-	-	-	-	-	-
Other Adjustments (STRS)			<i>Not included in total</i>	53,146	4,417	57,563	62,002	5,154	67,156
Total Certificated Salaries	9,213,551	765,839	9,979,390	9,491,800	788,967	10,280,767	9,816,420	815,950	10,632,370
Classified Salaries									
Base Salaries	2,992,609	956,132	3,948,741	2,992,609	956,132	3,948,741	3,082,985	985,006	4,067,991
Step and Column				90,376	28,874	119,250	105,438	33,687	139,125
One-time Expense				-	-	-	-	-	-
Other Adjustments (PERS)			<i>Not included in total</i>	11,590	3,703	15,292	43,778	13,987	57,765
Total Classified Salaries	2,992,609	956,132	3,948,741	3,082,985	985,006	4,067,991	3,188,423	1,018,693	4,207,116
Employee Benefits	4,220,173	1,533,829	5,754,002	4,284,908	1,541,949	5,826,857	4,390,688	1,561,090	5,951,778
Books and Supplies	776,514	627,060	1,403,574	799,809	645,872	1,445,681	823,803	665,248	1,489,051
Services, Other Operating Exp	1,663,439	1,637,316	3,300,755	1,463,342	1,686,435	3,149,777	1,507,242	1,737,028	3,244,270
Capital Outlay	215,726	376,810	592,536	25,000	25,000	50,000	25,750	25,750	51,500
Other Outgo	-	2,813,861	2,813,861	-	2,898,277	2,898,277	-	2,985,225	2,985,225
Direct Support / Indirect Cost	(264,367)	185,167	(79,200)	(272,298)	190,722	(81,576)	(280,467)	196,444	(84,023)
Other Financing Uses	-	-	-	-	-	-	-	-	-
Transfers Out	366,929	-	366,929	377,937	-	377,937	389,275	-	389,275
Future TFs / Shifts / Deducts Year #1			-	(150,000)	-	(150,000)	(150,000)	-	(150,000)
Future TFs / Shifts / Deducts Year #2			-	-	-	-	(100,000)	-	(100,000)
Contributions	3,343,499	(3,343,499)	-	3,510,674	(3,510,674)	-	3,686,208	(3,686,208)	-
TOTAL EXPENDITURES	22,528,073	5,552,515	28,080,588	22,614,157	5,251,554	27,865,711	23,297,342	5,319,220	28,616,562
C. NET INCREASE (DECREASE) IN FUND BALANCE	(403,592)	(512,488)	(916,080)	(111,104)	(145,576)	(256,680)	(141,005)	(137,375)	(278,381)
E. FUND BALANCE, RESERVES									
Beginning Balance	3,324,363	2,688,079	6,012,442	2,920,771	2,175,591	5,096,362	2,809,667	2,030,015	4,839,682
Estimated Ending Balance	2,920,771	2,175,591	5,096,362	2,809,667	2,030,015	4,839,682	2,668,661	1,892,640	4,561,301
F. COMPONENTS OF ENDING FUND BALANCE									
a) Nonspendable									
Revolving Cash	26,743	-	26,743	26,743	-	26,743	26,743	-	26,743
PrePaid Expenditures	-	-	-	-	-	-	-	-	1,892,640
Stores	-	-	-	-	-	-	-	-	-
b) Restricted	-	2,175,591	2,175,591	-	2,030,015	2,030,015	-	1,892,640	-
c) Committed	-	-	-	-	-	-	-	-	-
d) Assigned	1,489,999	-	1,489,999	1,389,638	-	1,389,638	1,211,090	-	1,211,090
e) Unassigned/Unappropriated	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties (5%)	1,404,029	-	1,404,029	1,393,286	-	1,393,286	1,430,828	-	1,430,828
Unassigned/Unappropriated Amount	-	-	-	(0)	-	(0)	0	-	(1)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	21,234,751.00	1.75%	21,606,753.00	2.99%	22,252,480.00
2. Federal Revenues	8100-8299	4,500.00	0.00%	4,500.00	0.00%	4,500.00
3. Other State Revenues	8300-8599	437,987.00	1.50%	444,557.00	1.70%	452,114.00
4. Other Local Revenues	8600-8799	447,243.00	0.00%	447,243.00	0.00%	447,243.00
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	(3,343,499.00)	5.00%	(3,510,674.00)	5.00%	(3,686,208.00)
6. Total (Sum lines A1 thru A5c)		18,780,982.00	1.13%	18,992,379.00	2.52%	19,470,129.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,213,551.00		9,491,800.00
b. Step & Column Adjustment				278,249.00		324,620.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,213,551.00	3.02%	9,491,800.00	3.42%	9,816,420.00
2. Classified Salaries						
a. Base Salaries				2,992,609.00		3,082,985.00
b. Step & Column Adjustment				90,376.00		105,438.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,992,609.00	3.02%	3,082,985.00	3.42%	3,188,423.00
3. Employee Benefits	3000-3999	4,220,173.00	1.53%	4,284,908.00	2.47%	4,390,688.00
4. Books and Supplies	4000-4999	776,514.00	3.00%	799,809.00	3.00%	823,803.00
5. Services and Other Operating Expenditures	5000-5999	1,663,439.00	(12.03%)	1,463,342.00	3.00%	1,507,242.00
6. Capital Outlay	6000-6999	215,726.00	(88.41%)	25,000.00	3.00%	25,750.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(264,367.00)	3.00%	(272,298.00)	3.00%	(280,466.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	366,929.00	3.00%	377,937.00	3.00%	389,275.00
b. Other Uses	7630-7699	0.00	0.00%	(150,000.00)	66.67%	(250,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,184,574.00	(.42%)	19,103,483.00	2.66%	19,611,135.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(403,592.00)		(111,104.00)		(141,006.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,324,363.00		2,920,771.00		2,809,667.00
2. Ending Fund Balance (Sum lines C and D1)		2,920,771.00		2,809,667.00		2,668,661.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	26,743.00		26,743.00		26,743.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		1,389,638.00		1,211,090.00
d. Assigned	9780	1,489,999.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,404,029.00		1,393,286.00		1,430,828.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,920,771.00		2,809,667.00		2,668,661.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,404,029.00		1,393,286.00		1,430,828.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,404,029.00		1,393,286.00		1,430,828.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	534,523.00	0.00%	534,523.00	0.00%	534,523.00
3. Other State Revenues	8300-8599	4,396,754.00	1.50%	4,462,705.00	1.70%	4,538,571.00
4. Other Local Revenues	8600-8799	108,750.00	0.00%	108,750.00	0.00%	108,750.00
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	3,343,499.00	5.00%	3,510,674.00	5.00%	3,686,208.00
6. Total (Sum lines A1 thru A5c)		8,383,526.00	2.78%	8,616,652.00	2.92%	8,868,052.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				765,839.00		788,967.00
b. Step & Column Adjustment				23,128.00		26,983.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	765,839.00	3.02%	788,967.00	3.42%	815,950.00
2. Classified Salaries						
a. Base Salaries				956,132.00		985,006.00
b. Step & Column Adjustment				28,874.00		33,687.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	956,132.00	3.02%	985,006.00	3.42%	1,018,693.00
3. Employee Benefits	3000-3999	1,533,829.00	.53%	1,541,949.00	1.24%	1,561,090.00
4. Books and Supplies	4000-4999	627,060.00	3.00%	645,872.00	3.00%	665,248.00
5. Services and Other Operating Expenditures	5000-5999	1,637,316.00	3.00%	1,686,435.00	3.00%	1,737,028.00
6. Capital Outlay	6000-6999	376,810.00	(93.37%)	25,000.00	3.00%	25,750.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,813,861.00	3.00%	2,898,277.00	3.00%	2,985,225.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	185,167.00	3.00%	190,722.00	3.00%	196,444.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		8,896,014.00	(1.50%)	8,762,228.00	2.78%	9,005,428.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(512,488.00)		(145,576.00)		(137,376.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,688,079.00		2,175,591.00		2,030,015.00
2. Ending Fund Balance (Sum lines C and D1)		2,175,591.00		2,030,015.00		1,892,639.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,175,591.00		2,030,015.00		1,892,639.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,175,591.00		2,030,015.00		1,892,639.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	21,234,751.00	1.75%	21,606,753.00	2.99%	22,252,480.00
2. Federal Revenues	8100-8299	539,023.00	0.00%	539,023.00	0.00%	539,023.00
3. Other State Revenues	8300-8599	4,834,741.00	1.50%	4,907,262.00	1.70%	4,990,685.00
4. Other Local Revenues	8600-8799	555,993.00	0.00%	555,993.00	0.00%	555,993.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		27,164,508.00	1.64%	27,609,031.00	2.64%	28,338,181.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,979,390.00		10,280,767.00
b. Step & Column Adjustment				301,377.00		351,603.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,979,390.00	3.02%	10,280,767.00	3.42%	10,632,370.00
2. Classified Salaries						
a. Base Salaries				3,948,741.00		4,067,991.00
b. Step & Column Adjustment				119,250.00		139,125.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,948,741.00	3.02%	4,067,991.00	3.42%	4,207,116.00
3. Employee Benefits	3000-3999	5,754,002.00	1.27%	5,826,857.00	2.14%	5,951,778.00
4. Books and Supplies	4000-4999	1,403,574.00	3.00%	1,445,681.00	3.00%	1,489,051.00
5. Services and Other Operating Expenditures	5000-5999	3,300,755.00	(4.57%)	3,149,777.00	3.00%	3,244,270.00
6. Capital Outlay	6000-6999	592,536.00	(91.56%)	50,000.00	3.00%	51,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,813,861.00	3.00%	2,898,277.00	3.00%	2,985,225.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(79,200.00)	3.00%	(81,576.00)	3.00%	(84,022.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	366,929.00	3.00%	377,937.00	3.00%	389,275.00
b. Other Uses	7630-7699	0.00	0.00%	(150,000.00)	66.67%	(250,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,080,588.00	(.77%)	27,865,711.00	2.69%	28,616,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(916,080.00)		(256,680.00)		(278,382.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,012,442.00		5,096,362.00		4,839,682.00
2. Ending Fund Balance (Sum lines C and D1)		5,096,362.00		4,839,682.00		4,561,300.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	26,743.00		26,743.00		26,743.00
b. Restricted	9740	2,175,591.00		2,030,015.00		1,892,639.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		1,389,638.00		1,211,090.00
d. Assigned	9780	1,489,999.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,404,029.00		1,393,286.00		1,430,828.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,096,362.00		4,839,682.00		4,561,300.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,404,029.00		1,393,286.00		1,430,828.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,404,029.00		1,393,286.00		1,430,828.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,388.38		1,388.38		1,388.38
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		28,080,588.00		27,865,711.00		28,616,563.00
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)		28,080,588.00		27,865,711.00		28,616,563.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		842,417.64		835,971.33		858,496.89
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		842,417.64		835,971.33		858,496.89
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(79,200.00)				
Other Sources/Uses Detail					0.00	366,929.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	79,200.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					200,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					156,929.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	79,200.00	(79,200.00)	366,929.00	366,929.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2025-26)	District Regular	1,394.99	1,388.38		
	Charter School	0.00	0.00		
	Total ADA	1,394.99	1,388.38	(.5%)	Met
1st Subsequent Year (2026-27)	District Regular	1,394.99	1,388.38		
	Charter School				
	Total ADA	1,394.99	1,388.38	(.5%)	Met
2nd Subsequent Year (2027-28)	District Regular	1,394.99	1,388.38		
	Charter School				
	Total ADA	1,394.99	1,388.38	(.5%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	1,470.00	1,435.00		
Charter School				
Total Enrollment	1,470.00	1,435.00	(2.4%)	Not Met
1st Subsequent Year (2026-27)				
District Regular	1,470.00	1,435.00		
Charter School				
Total Enrollment	1,470.00	1,435.00	(2.4%)	Not Met
2nd Subsequent Year (2027-28)				
District Regular	1,470.00	1,435.00		
Charter School				
Total Enrollment	1,470.00	1,435.00	(2.4%)	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

District rolls over enrollment for budget development. The District is in declining enrollment and is well aware of the impacts. Being funded on a three-year average allows the District to manage reductions in expenditures at the interim reporting periods.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	1,416	1,533	
Charter School			
Total ADA/Enrollment	1,416	1,533	92.4%
Second Prior Year (2023-24)			
District Regular	1,385	1,464	
Charter School			
Total ADA/Enrollment	1,385	1,464	94.6%
First Prior Year (2024-25)			
District Regular	1,372	1,470	
Charter School	0		
Total ADA/Enrollment	1,372	1,470	93.3%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.9%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	1,388	1,435		
Charter School	0			
Total ADA/Enrollment	1,388	1,435	96.7%	Not Met
1st Subsequent Year (2026-27)				
District Regular	1,388	1,435		
Charter School				
Total ADA/Enrollment	1,388	1,435	96.7%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	1,388	1,435		
Charter School				
Total ADA/Enrollment	1,388	1,435	96.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

District rolls over enrollment for budget development. The District is in declining enrollment and is well aware of the impacts. Being funded on a three-year average allows the District to manage reductions in expenditures at the interim reporting periods.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2025-26)	21,234,751.00		
1st Subsequent Year (2026-27)	21,556,064.00	21,606,753.00	.2%	Met
2nd Subsequent Year (2027-28)	22,223,216.00	22,252,480.00	.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	14,009,866.98	
Second Prior Year (2023-24)	15,182,104.22	18,627,419.45	81.5%
First Prior Year (2024-25)	15,428,824.27	18,410,254.84	83.8%
	Historical Average Ratio:		82.3%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.3% to 85.3%	79.3% to 85.3%	79.3% to 85.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	Current Year (2025-26)	16,426,333.00		
1st Subsequent Year (2026-27)	16,859,693.00	18,875,546.00	89.3%	Not Met
2nd Subsequent Year (2027-28)	17,395,531.00	19,471,860.00	89.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

This standard not being met is the result of the winddown of one-time restricted dollars. Positions funded by one-time restricted dollars have been moved to the unrestricted general fund over the last several years. In addition, future year non-personnel expenditures are being reduced in the MYP to offset the impact of declining enrollment.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column. Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	689,831.00	539,023.00	-21.9%	Yes
1st Subsequent Year (2026-27)	689,831.00	539,023.00	-21.9%	Yes
2nd Subsequent Year (2027-28)	689,831.00	539,023.00	-21.9%	Yes

Explanation:
(required if Yes)

Projected federal revenue has decreased from budget due to the District no longer qualifying for ESSA CSI funds.

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

Current Year (2025-26)	3,453,464.00	4,834,741.00	40.0%	Yes
1st Subsequent Year (2026-27)	3,107,758.00	4,907,262.00	57.9%	Yes
2nd Subsequent Year (2027-28)	3,214,044.00	4,990,685.00	55.3%	Yes

Explanation:
(required if Yes)

Other State revenue has increased due to budgeting of carryover and one-time funds.

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

Current Year (2025-26)	555,993.00	555,993.00	0.0%	No
1st Subsequent Year (2026-27)	555,993.00	555,993.00	0.0%	No
2nd Subsequent Year (2027-28)	555,993.00	555,993.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2025-26)	1,141,452.00	1,403,574.00	23.0%	Yes
1st Subsequent Year (2026-27)	1,175,695.00	1,445,681.00	23.0%	Yes
2nd Subsequent Year (2027-28)	1,210,966.00	1,489,051.00	23.0%	Yes

Explanation:
(required if Yes)

Increase in projected books and supplies cost is the result of the expenditure of carryover funds and new one-time funds.

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

Current Year (2025-26)	2,803,016.00	3,300,755.00	17.8%	Yes
1st Subsequent Year (2026-27)	2,887,106.00	3,149,777.00	9.1%	Yes
2nd Subsequent Year (2027-28)	2,973,719.00	3,244,270.00	9.1%	Yes

Explanation:
(required if Yes)

Increase in projected services and other operating cost is the result of the expenditure of carryover funds and new one-time funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	4,699,288.00	5,929,757.00	26.2%	Not Met
1st Subsequent Year (2026-27)	4,353,582.00	6,002,278.00	37.9%	Not Met
2nd Subsequent Year (2027-28)	4,459,868.00	6,085,701.00	36.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	3,944,468.00	4,704,329.00	19.3%	Not Met
1st Subsequent Year (2026-27)	4,062,801.00	4,595,458.00	13.1%	Not Met
2nd Subsequent Year (2027-28)	4,184,685.00	4,733,321.00	13.1%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>Projected federal revenue has decreased from budget due to the District no longer qualifying for ESSA CSI funds.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Other State revenue has increased due to budgeting of carryover and one-time funds.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Increase in projected books and supplies cost is the result of the expenditure of carryover funds and new one-time funds.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Increase in projected services and other operating cost is the result of the expenditure of carryover funds and new one-time funds.</p>

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	751,082.55	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		0.00	

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

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

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

CUSD does not participate in the Leroy Green facilities program but provides a 2% contribution to RE8100.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(403,592.00)	19,184,574.00	2.1%	Not Met
1st Subsequent Year (2026-27)	(111,104.00)	19,103,483.00	.6%	Met
2nd Subsequent Year (2027-28)	(141,006.00)	19,611,135.00	.7%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in the current year is the result of one time capital outlay costs of \$215,726; over 50% of the deficit.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	5,096,362.00	Met
1st Subsequent Year (2026-27)	4,839,682.00	Met
2nd Subsequent Year (2027-28)	4,561,300.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	7,796,164.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,388	1,388	1,388
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	28,080,588.00	27,865,711.00	28,616,563.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	28,080,588.00	27,865,711.00	28,616,563.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	842,417.64	835,971.33	858,496.89
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	842,417.64	835,971.33	858,496.89

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,404,029.00	1,393,286.00	1,430,828.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	1,404,029.00	1,393,286.00	1,430,828.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	842,417.64	835,971.33	858,496.89
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(2,907,915.00)	(3,343,499.00)	15.0%	435,584.00	Not Met
1st Subsequent Year (2026-27)	(3,053,311.00)	(3,510,674.00)	15.0%	457,363.00	Not Met
2nd Subsequent Year (2027-28)	(3,205,977.00)	(3,686,208.00)	15.0%	480,231.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2025-26)	366,929.00	366,929.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	377,937.00	377,937.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	389,275.00	389,275.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Increase in contributions is attributable entirely to an increase in special education tuition paid to the county office of education.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

S6A. Identification of the District's Long-term Commitments

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	18	Unrestricted General Fund	Unrestricted General Fund	2,344,962
Certificates of Participation				
General Obligation Bonds	31	Property Tax Levy	Property Tax Levy	4,605,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Unrestricted General Fund	30,000

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2025
TOTAL:				6,979,962

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

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2024-25)	(2025-26)	(2026-27)	(2027-28)
	Annual Payment (P & I)			
Leases	155,379	155,379	155,379	155,379
Certificates of Participation				
General Obligation Bonds	360,350	370,100	374,400	381,400
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	60,000	30,000	15,000	0

Other Long-term Commitments (continued):

Total Annual Payments:	575,729	555,479	544,779	536,779
Has total annual payment increased over prior year (2024-25)?	No	No	No	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

1 a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

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

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

2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	1,036,097.00	1,036,097.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,036,097.00	1,036,097.00

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

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

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2025-26)	229,968.00	229,968.00
1st Subsequent Year (2026-27)	229,968.00	229,968.00
2nd Subsequent Year (2027-28)	229,968.00	229,968.00

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)	100,000.00	100,000.00
1st Subsequent Year (2026-27)	100,000.00	100,000.00
2nd Subsequent Year (2027-28)	100,000.00	100,000.00

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

Current Year (2025-26)	75,616.00	75,616.00
1st Subsequent Year (2026-27)	75,616.00	75,616.00
2nd Subsequent Year (2027-28)	75,616.00	75,616.00

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)	10	10
1st Subsequent Year (2026-27)	10	10
2nd Subsequent Year (2027-28)	10	10

4. Comments:

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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

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

Budget Adoption	
(Form 01CS, Item S7B)	First 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)	
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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	80.00	80.00	80.00	80.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

73,863

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	834,132	834,132	834,132
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No		
	0	

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	129,999	170,118	173,113
	1.8%	1.8%	1.8%

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	No	No
	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	67.00	67.00	67.00	67.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

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

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

If No, complete questions 6 and 7.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(2025-26)

1st Subsequent Year
(2026-27)

2nd Subsequent Year
(2027-28)

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

--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

28,101

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

Yes	Yes	Yes
702,028	702,028	702,028
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

No

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

0		
---	--	--

If Yes, explain the nature of the new costs:

--

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

Classified (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
64,631	68,829	70,413
2.3%	2.3%	2.3%

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

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

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

No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	16.00	17.00	17.00	17.00

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

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

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	175,000	175,000	175,000
	100.0%	100.0%	100.0%
	0.0%	0.0%	0.0%

Management/Supervisor/Confidential

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 and column over prior year

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	34,154	34,782	35,422
	1.8%	1.8%	1.8%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

ADDITIONAL FISCAL INDICATORS

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

- | | |
|---|---------------------------------|
| A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="No"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="No"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
