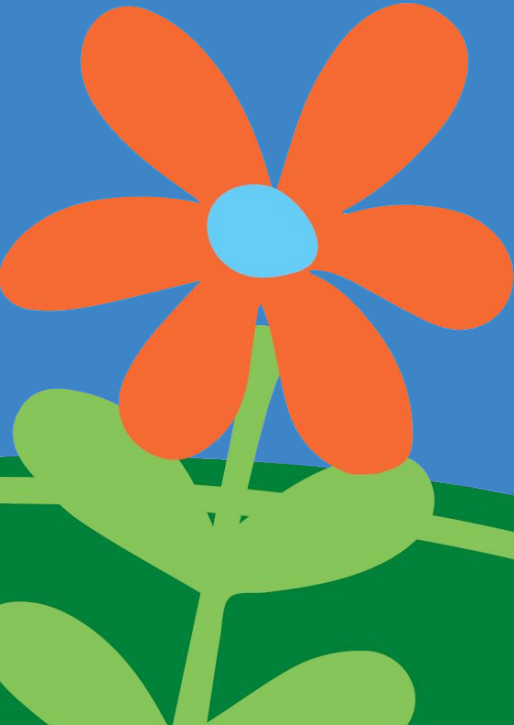


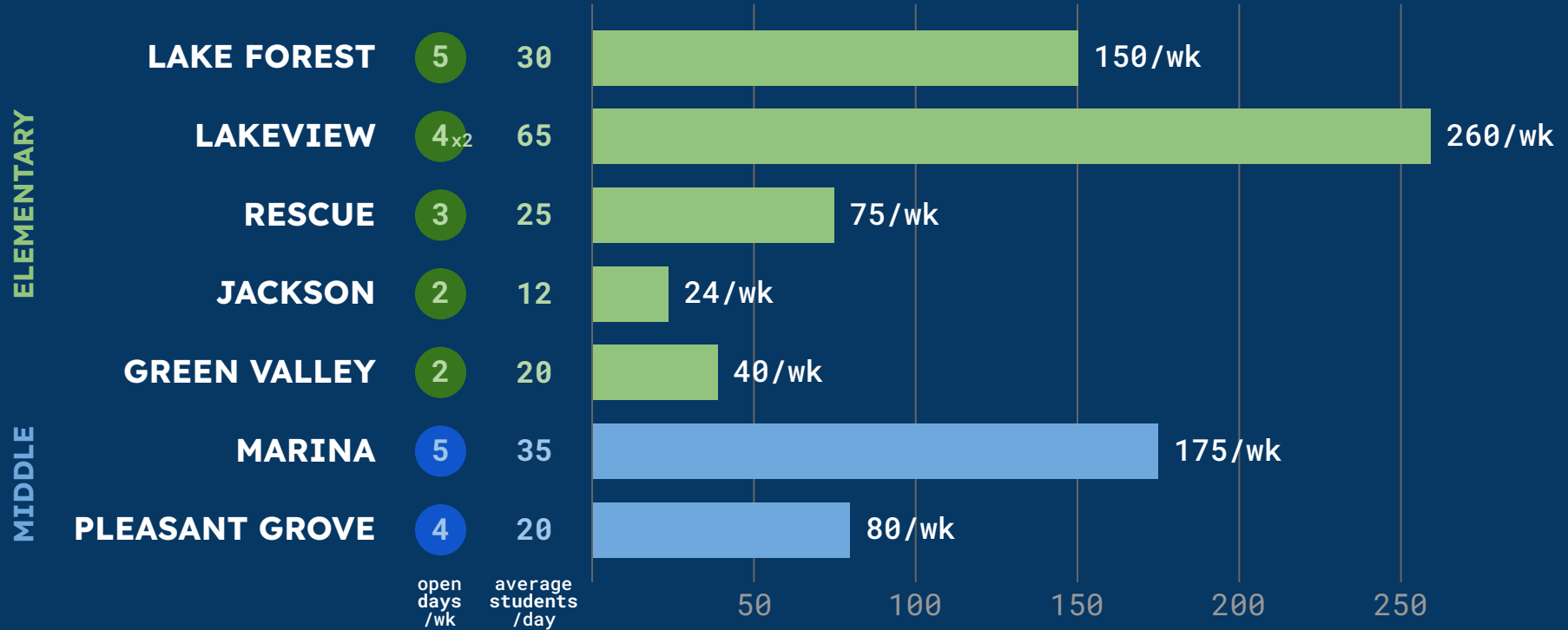
## MISSION

To engage students to grow our community's school gardens by creating a safe outdoor educational environment while nurturing emotional and social development.



**Project  
Green**

# RUSD Lunch Recess Program



= **804** students/week



















# CURRENT PROJECTS

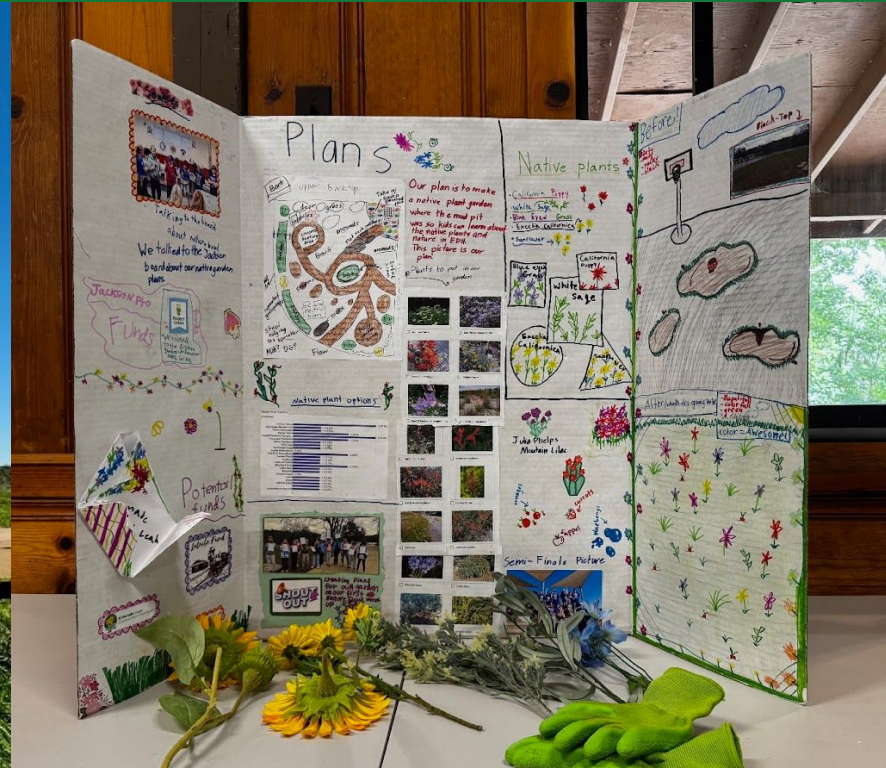


**Project  
Green**

# Jackson Elementary Nature Bowl Team Native Pollinator Garden

**\$500 Clark Youth Fund**  
**\$3,000 Project Green/El Dorado Endowment**

*Currently Native gardens at:  
PG, Marina, Lakeview, and Lake Forest (in progress)*





# Green Valley Elementary



## Whole Foods garden grant \$3,200

Funds will go toward:

- movable fencing
- new roof for garden shed
- fruit trees
- garden lesson
- materials
- & much more...

**Marina Village  
Middle School  
Counselor's Corner**

**Lunch Bunch  
Native Garden  
Meeting Area**





# Rescue Elementary Garden gazebo and outdoor washing station

*To be completed by  
1/1/26*

**Upcoming**

**Eagle Scout Project**





# Green Valley Elementary Stepping Stones Meditation/ Thinking Path



**Upcoming  
Eagle Scout Project**



**BEFORE**

**Lake Forest  
Elementary**  
Stage by  
Dillon Gygax

**Completed  
Eagle Scout Project**





**AFTER**



# Lake Forest Elementary Stage by Dillon Gygax







**Jacoby Shaddix**  
Lead Singer



# Lake Forest Elementary Welcome River

*Blacktop to Cooltop: Designed by Lake Forest 5th  
grade students in collaboration with Lora Watts*

*Funded by Project Green Grant / Latrobe Fund*



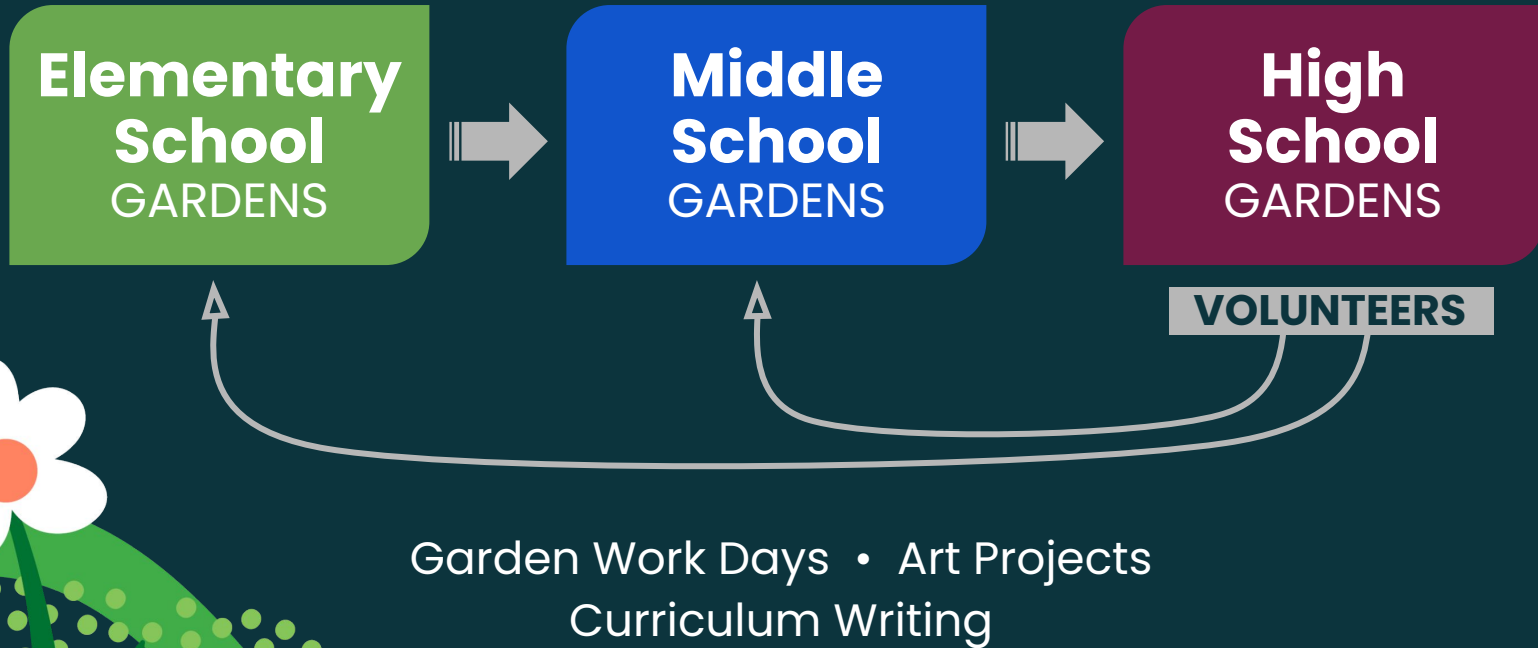
Design subject to change



WOMEN'S FUND  
El Dorado



# The Project Green **Growth Effect**

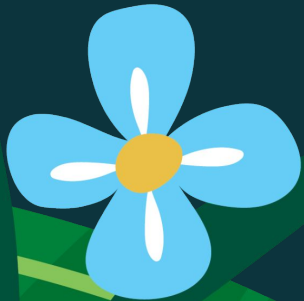




# Oak Ridge High School

## ONE GREEN STEP

Garden + Garden Mural



**Project  
Green**



**Oak Ridge High  
School**



# FARM TO SCHOOL





# Composting Pilot Program





# PARTNERSHIP





# CURRENT PROJECTS

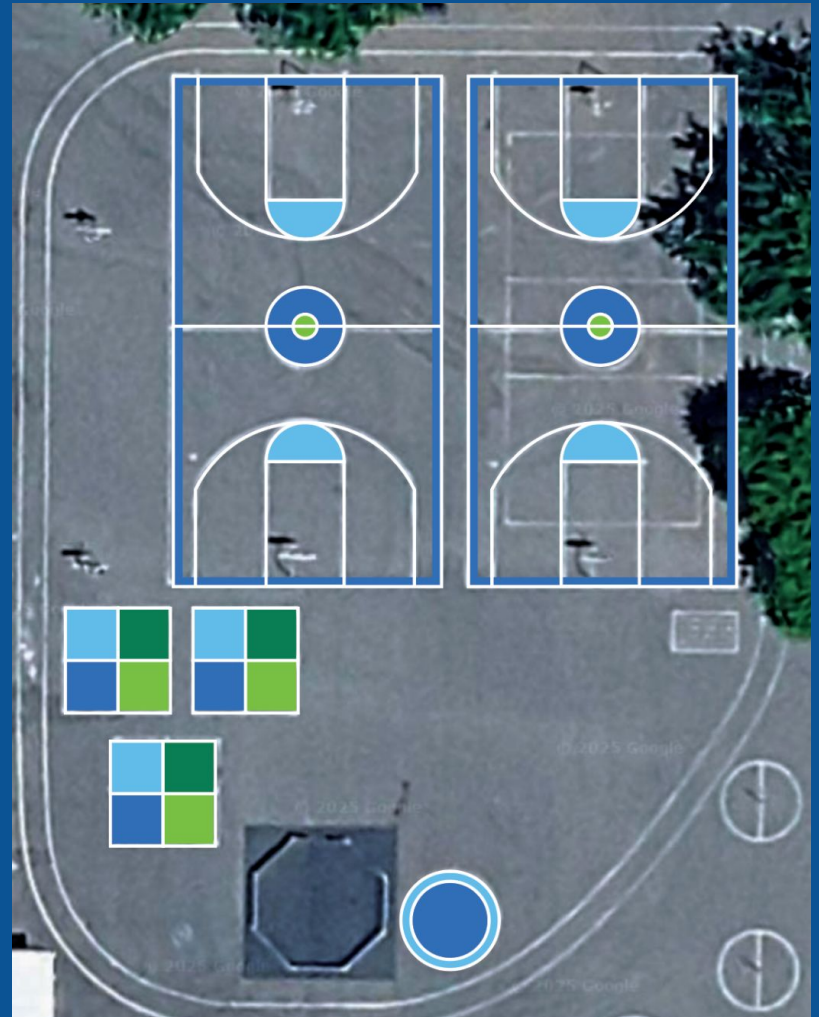


# RESCUE ELEMENTARY

## Blacktop Color Touches

*Professionally painted*

*Line-taping machine on loan from PG*





# GREEN VALLEY ELEMENTARY

Blacktop Color Touches + Murals *Volunteer painted*



*Empowering students to change their environment*

# ART IN THE GARDEN

PILOT PROGRAM @ **MARINA & LAKE FOREST**















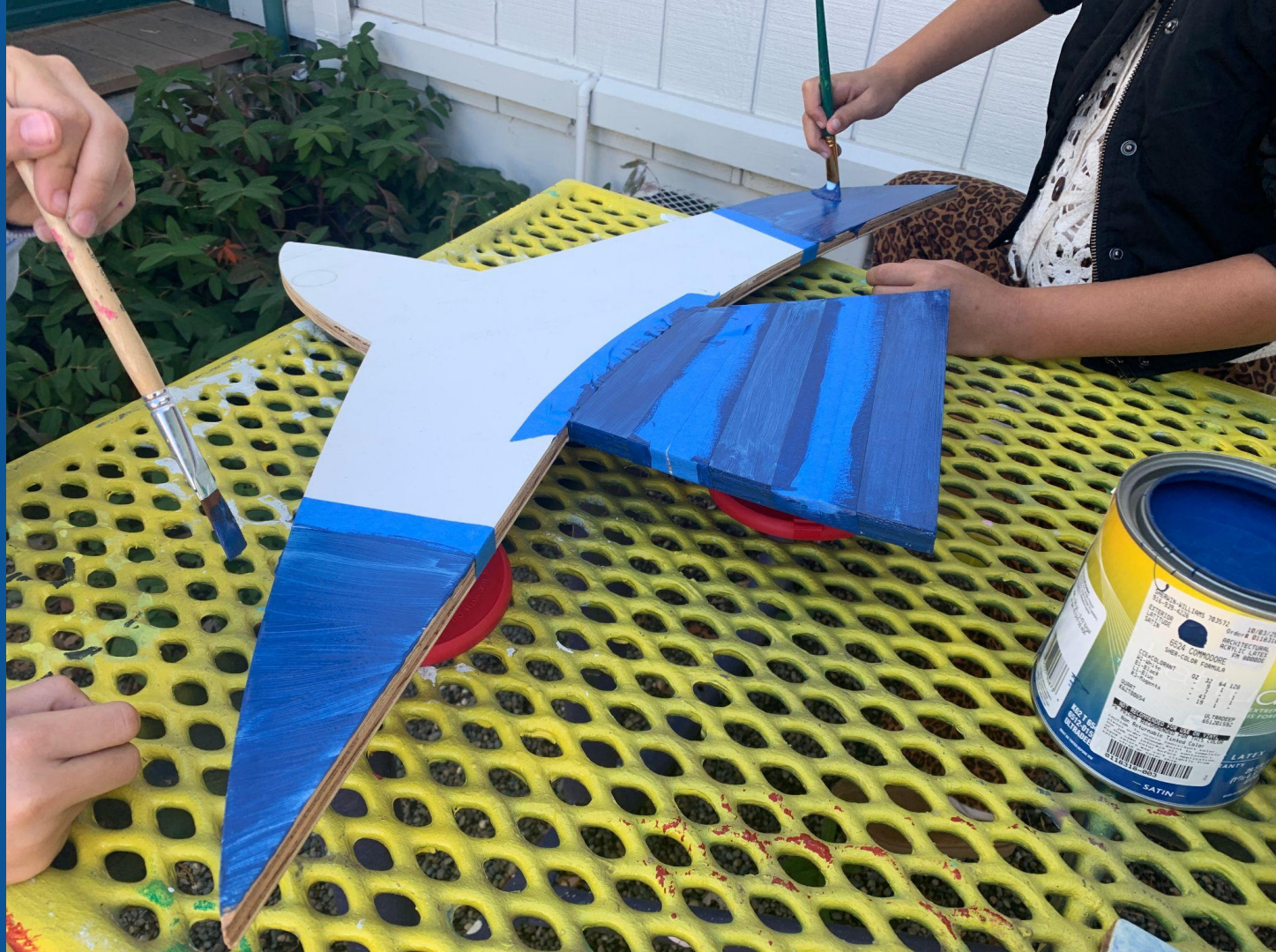
































FROM THE HOME & GARDEN EXPO:  
“Project Green and Project Luma are teaming up to bring school gardens and art murals to local campuses, creating safe outdoor spaces that foster education and social-emotional growth. At the Northern California Home and Landscape Expo, visit their educational display garden in the Pavilion to explore winter gardening, composting tips, help paint a mural, and enjoy the butterfly photo-op!”



# PROJECT GREEN / PROJECT LUMA

HOME & LANDSCAPE EXPO 2026



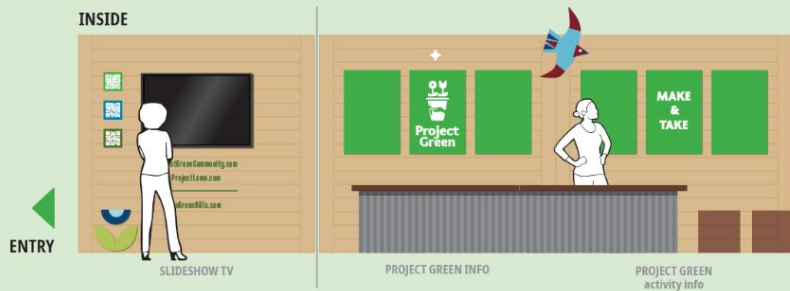


# DISPLAYS

## OUTSIDE



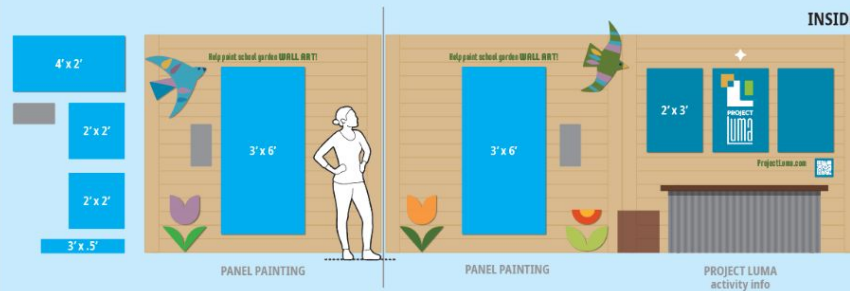
## INSIDE



## OUTSIDE



## INSIDE



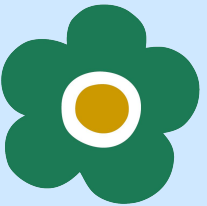
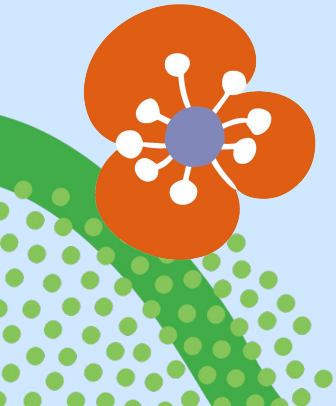
Things that  
make you  
smile







THANK YOU



**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: ANNUAL ORGANIZATIONAL MEETING - Board Officers Selection**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees elect the positions of President, Vice President and Clerk of the Board, and confirm the Superintendent to serve as Secretary to the Board for 2026.

**BACKGROUND:**

Pursuant to Education Code Section 35143 and District Board Bylaw 9100, the Governing Board shall elect a president and a clerk and/or vice president from its members and appoint a secretary to the Board at the annual organizational meeting.

**STATUS:**

The Board will nominate and approve the positions of:

President	(BB 9121)
Vice President	(BB 9100)
Clerk	(BB 9123)

and shall confirm the Superintendent to serve as Secretary to the Board.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

**I. CONTINUOUS IMPROVEMENT**

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

**IV. COMMITMENT TO COMMUNITY**

**A. Communication:** Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**



**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: BOARD COMMITTEE REPRESENTATIVE APPOINTMENTS**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees appoint a representative and an alternate to the El Dorado County School Boards Association for 2026.

**BACKGROUND:**

Each December, per Board Bylaws 9130 and 9140, the Board considers committee appointments. The Board may appoint any of its members to serve as its representative on District committees or advisory committees of other public agencies or organizations.

**STATUS:**

At this meeting, the Board shall appoint a representative and an alternate to the El Dorado County School Boards Association.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

**IV. COMMITMENT TO COMMUNITY**

- A. Communication:** Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**
- B. Connectedness:** Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: BOARD COMMUNITY ORGANIZATION INVOLVEMENT**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees appoint a representative and an alternate to the El Dorado Schools Financing Authority for 2026.

**BACKGROUND:**

Each December, per Board Bylaws 9130 and 9140, the Board considers committee appointments. The Board may appoint any of its members to serve as its representative on District committees or advisory committees of other public agencies or organizations.

**STATUS:**

At this meeting, the Board shall appoint a representative and an alternate to the El Dorado Schools Financing Authority. Board members serve as an advisory Board representative in 2026 for a one-year period.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

**IV. COMMITMENT TO COMMUNITY**

- A.** Communication: Establish and maintain consistent and effective communication that is transparent and timely to foster meaningful engagement, share valuable information, and enhance the knowledge and involvement of our District community. **Reflected in LCAP GOAL 3**
- B.** Connectedness: Foster a strong sense of community connectedness by building partnerships with local organizations, creating opportunities for family involvement, and encouraging community participation in school events to support student success and well-being. **Reflected in LCAP GOAL 3**



**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Certification of District Signatures**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the Certification of Signatures.

**BACKGROUND:**

Pursuant to Education Code Section 35143, 42632, 42633 and District Board Bylaw 9100, the Governing Board shall authorize signatures at the annual organizational meeting.

**STATUS:**

The attached Certification of Signatures reflects the Rescue Union School District Board Members as of December 9, 2025.

**FISCAL IMPACT:**

N/A

**BOARD GOAL:**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

# Certification of Signatures

## Rescue Union School District

As clerk/secretary to the governing board of the above named school district, I certify that the signatures shown below in Column 1 are of the members of the governing board. I certify that the signatures as shown in column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provision of Education Code Sections:

**K-12 Districts:** 35143, 42632, and 42633  
**Community College Districts:** 72000, 85232, and 85233

If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the majority of the governing board. These approved signatures are valid for the period of December 2025 to December 2026, in accordance with governing board approval dated **December 9, 2025**.

<u><b>Column 1</b></u> Signatures of Members of the Governing Board	<u><b>Column 2</b></u> Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary, or Commercial Payments, Notices of Employment and Contracts.
Signature:	Signature:
Typed Name: Michael Gordon	Typed Name: Jim Shoemake
Title:	Title: Superintendent

Signature:	Signature:
Typed Name: Kim White	Typed Name: Lisa Donaldson
Title:	Title: Assistant Superintendent of Business Services

Signature:	Signature:
Typed Name: Michelle Bebout	Typed Name: Dustin Haley
Title:	Title: Assistant Superintendent of Curriculum & Instruction

Signature:	Signature:
Typed Name: Jamie Hunter	Typed Name:
Title:	Title:

Signature:	Signature:
Typed Name: Michael Flaherty	Typed Name:
Title:	Title:

Signature:	Signature:
Typed Name:	Typed Name:
Title:	Title:

Signature: \_\_\_\_\_  
Clerk/Secretary to the Board



**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: Board Bylaw 9250 and Board Remuneration**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the updates to Board Bylaw 9250 and a 1% increase to the Board Stipend for 2026.

**BACKGROUND:**

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five (5) percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the Board. This will become effective for the period of January through December of each year and is subject to rejection by a majority of the electors in the district voting for a referendum established for that purpose. (Education Code 72024)

**STATUS:**

During the most recent round of bargaining, RUSD Certificated Management were provided a 1% raise. The Board will consider implementation of that same 1% increase for 2026. This item is scheduled to come to the board annually in December for consideration of future increases.

**FISCAL IMPACT:**

Currently the Board stipend is \$337.71 per month. An increase of 1% for 2026 would increase the stipend to \$341.09 per month.

**BOARD GOAL(S):**

**I. CONTINUOUS IMPROVEMENT**

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance.

**Reflected in LCAP GOAL(S) 1-2-3**

**III. STAFF SUPPORT**

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

**Bylaw 9250: Remuneration, Reimbursement And Other Benefits**

**Status:** DRAFT

**Original Adopted Date:** 09/01/2004 | **Last Revised Date:** 12/13/2022 | **Last Reviewed Date:** 12/09/2025

**Compensation**

Each member of the Governing Board may receive a monthly compensation. (Education Code 35120)

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. (Education Code 35120)

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month is eligible to receive only a percentage of the monthly compensation equal to the percentage of meetings he/she attended, unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

A member may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty, or a hardship deemed acceptable by the Board. (Education Code 35120)

Whenever a quorum of Board members serves as another legislative body which will meet simultaneously or in serial order to a Board meeting, the Board clerk or a member of the Board shall verbally announce the amount of any additional compensation or stipend that each member will be entitled to receive as a result of convening the simultaneous or serial meeting. (Government Code 54952.3)

**Reimbursement of Expenses**

Board members shall be reimbursed for actual and necessary expenses incurred when performing authorized services for the district. Expenses for travel, telephone, business meals, or other authorized purposes shall be in accordance with policies established for district personnel and at the same rate of reimbursement.

Board members shall be reimbursed for travel expenses incurred when performing services directed by the Board. (Education Code 35044)

Authorized purposes may include, but are not limited to, attendance at educational seminars or conferences designed to improve Board members' skills and knowledge; participation in regional, state, or national organizations whose activities affect the district's interests; attendance at district or community events; and meetings with state or federal officials on issues of community concern.

Personal expenses shall be the responsibility of individual Board members. Personal expenses include, but are not limited to, the personal portion of any trip, tips or gratuities, alcohol, entertainment, laundry, expenses of any family member who is accompanying the Board member on district-related business, personal use of an automobile, and personal losses and traffic violation fees incurred while on district business.

Any questions regarding the propriety of a particular type of expense should be resolved by the Superintendent or designee before the expense is incurred.

Board members may use district-issued credit cards while on official district business and consistent with the limits established for district personnel. Personal expenses shall not be charged on a district-issued credit card, even if the Board member intends to subsequently reimburse the district for the personal charges.

**Health and Welfare Benefits for Current Board Members**

Board members may participate in the health and welfare benefits program provided for district employees.

Health and welfare benefits for Board members shall be no greater than that received by the district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)



The district shall pay the premiums required for Board members electing to participate in the district health and welfare benefits program to the same extent that it pays for district employees.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.

#### **Health and Welfare Benefits for Former Board Members**

Former Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for former Board members shall be no greater than those received by district nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

Any former Board member leaving the Board after at least one term of office may participate in the health and welfare benefits program at his/her own expense if coverage is in effect at the time of retirement. (Government Code 53201)

#### **Remuneration**

Each member of the Governing Board may receive a monthly compensation of no more than \$240.00.

On an annual basis, the Board may increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five (5) percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the Board. This will become effective for the period of January through December of each year and is subject to rejection by a majority of the electors in the district voting for a referendum established for that purpose. (Education Code 72024)

<del>Year</del>	<del>Stipend</del>
<del>2021</del>	<del>\$277.83</del>
<del>2022</del>	<del>\$291.72</del>
<del>2023</del>	<del>\$306.31</del>
<del>2024</del>	<del>\$321.63</del>
<del>2025</del>	<del>\$337.71</del>

Board members are not required to accept payment for meetings attended.

Any member who does not attend all Board meetings during the month, is eligible to receive a percentage of the monthly compensation equal to the percentage of meetings attended unless otherwise authorized by the Board in accordance with law. (Education Code 35120)

(As compensation for his/her services, an amount not greater than the compensation allowed per month divided by the number of meetings held, and multiplied by the number of meetings actually attended.) (Education Code 35120)

Members may be compensated for meetings he/she missed when the Board, by resolution, finds that he/she was performing designated services for the district at the time of the meeting or that he/she was absent because of illness, jury duty or a hardship deemed acceptable by the Board. (Education Code 35120)

#### **Reimbursement of Expenses**

Board members shall be reimbursed for traveling expenses incurred when authorized in advance by the Board. (Education Code 35044)

The rate of reimbursement shall be the same rate specified for district personnel.

Board members may use district-issued credit cards while on official district business. Under no circumstances may personal expenses be charged on district credit cards.

#### **Health and Welfare Benefits**

Board members may participate in the health and welfare benefits program provided for district employees.

Health and welfare benefits for Board members shall be no greater than that received by district's nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

While an active member of the Board, individuals shall be eligible for medical, dental, and vision insurance coverage under the district's plans as an employee. The district shall pay the cost of the appropriate cap required for Board members electing to participate in the district health and welfare benefits program.

Health and welfare benefits provided to Board members shall be extended at the same level to their spouse/registered domestic partner and to their eligible dependent children as specified in law and the health plan.

### **Benefits for Retired Board Members**

Retired Board members may participate in the health and welfare benefits program provided for district employees under the conditions specified below.

Health and welfare benefits for retired Board members shall be no greater than that received by district nonsafety employees with the most generous schedule of benefits. (Government Code 53208.5)

Because the district did not pay health and welfare benefits for retired Board members before January 1, 1994, any former member retiring from the Board after at least one term may continue the health and welfare benefits program at his/her own expense if coverage is in effect at the time of retirement. (Government Code 53201)

The benefits authorized for retired Board members shall be extended at the same level to the retired Board member's spouse, dependent children under the age of 21, dependent children under the age of 25 who are full-time students at a college or university, and dependent children regardless of age who are physically or mentally incapacitated.

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**Policy Reference Disclaimer:** These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the Governing Board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

<b>State</b>	<b>Description</b>
Ed. Code 33050-33053	<a href="#">General waiver authority</a>
Ed. Code 33362-33363	<a href="#">Reimbursement of expenses; board member or member-elect</a>
Ed. Code 35012	<a href="#">Board members; number, election and terms</a>
Ed. Code 35044	<a href="#">Payment of traveling expenses of representatives of board</a>
Ed. Code 35120	<a href="#">Student board membership</a>
Ed. Code 35172	<a href="#">Promotional activities</a>
Ed. Code 44038	<a href="#">Cash deposits for transportation purchased on credit</a>
Fam. Code 297-297.5	<a href="#">Rights, protections, benefits under the law; registered domestic partners</a>
Gov. Code 20322	<a href="#">Elective officers; election to become member</a>
Gov. Code 20420-20445	<a href="#">Membership in Public Employees' Retirement System; definition of safety employees</a>
Gov. Code 3543.7	<a href="#">Duty to meet and negotiate in good faith</a>
Gov. Code 53200-53209	<a href="#">Group insurance</a>
Gov. Code 54952.3	<a href="#">Simultaneous or serial meetings; announcement of compensation</a>
Gov. Code 8314	<a href="#">Use of public resources</a>
H&S Code 1373	<a href="#">Health services plan; coverage for dependent children</a>
Ins. Code 10277-10278	<a href="#">Group and individual health insurance; coverage for dependent children</a>



**Federal**

26 CFR 1.403(b)-2

26 USC 403

42 USC 18011

**Management Resources**

Attorney General Opinion

Attorney General Opinion

Court Decision

Court Decision

Institute for Local Government Publication

Internal Revenue Service Publication

Website

Website

Website

Website

Website

**Cross References**

1160

3100

3100

3350

3350

4154

4154

4254

4254

4354

4354

9110

9240

9324

**Description**

Tax-sheltered annuities; definition of employee

[Tax-sheltered annuities](#)

[Right to maintain existing health coverage](#)

**Description**

[83 Ops.Cal.Atty.Gen. 124 \(2000\)](#)

[91 Ops.Cal.Atty.Gen. 37 \(2008\)](#)

[Thorning v. Hollister School District \(1992\) 11 Cal.App.4th 1598](#)

[Board of Education of the Palo Alto Unified School District v. Superior Court of Santa Clara County \(1979\) 93 Cal.App.3d 578](#)

[Sample Expense and Use of Public Resources Policy Statement, January 2006](#)

[Tax-Sheltered Annuity Plans \(403\(b\) Plans\) for Employees of Public Schools and Certain Tax-Exempt Organizations, Publication 571, rev. February 2013](#)

[CSBA District and County Office of Education Legal Services](#)

[Public Employees' Retirement System](#)

[Institute for Local Government](#)

[Internal Revenue Service](#)

[CSBA](#)

**Description**

[Political Processes](#)

[Budget](#)

[Budget](#)

[Travel Expenses](#)

[Travel Expenses](#)

[Health And Welfare Benefits](#)

[Health And Welfare Benefits](#)

[Health And Welfare Benefits](#)

[Health And Welfare Benefits](#)

[Health And Welfare Benefits](#)

[Health And Welfare Benefits](#)

[Terms Of Office](#)

[Board Training](#)

[Minutes And Recordings](#)

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM: California School Board Association Annual Education Conference (CSBA AEC)  
Board Discussion and Share-Out**

**RECOMMENDATION:**

The Superintendent recommends that the Board engage in a discussion to share key learnings and reflections from the 2025 California School Boards Association Annual Education Conference and Trade Show.

**BACKGROUND:**

Each year, the California School Boards Association (CSBA) hosts the Annual Education Conference and Trade Show (AEC), providing trustees and district leaders with statewide updates, governance training, policy guidance, and opportunities to learn from other districts. Attendance at AEC supports ongoing board development and strengthens the Board's ability to make informed decisions aligned with best practices in governance, student achievement, school finance, and community engagement.

**STATUS:**

RUSD Trustees attended the 2025 CSBA Annual Education Conference and participated in a variety of workshops, keynote sessions, and networking events focused on improving student outcomes and district operations. This agenda item provides an opportunity for Board members to share key takeaways, reflections, and insights gained from the conference. The discussion is intended to help connect new learning to ongoing board goals, district initiatives, and future governance planning.

**FISCAL IMPACT:**

The cost of this conference is included in the RUSD Budget approved in June 2025.

**BOARD GOAL(S):**

**I. CONTINUOUS IMPROVEMENT**

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance.

**Reflected in LCAP GOAL(S) 1-2-3**



RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:**      **Openers for 2026-2027 Rescue Union Federation of Teachers  
(RUFT) Negotiations**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees receive comments from the public regarding RUFT Negotiations.

**BACKGROUND:**

At the November 18, 2025 Regular Board meeting, the Board of Trustees set the date of the December 9, 2025 meeting as the date upon which to conduct the required public comment on negotiations re-openers with the RUFT bargaining unit. The following topics will be discussed during the upcoming bargaining sessions.

**STATUS:**

The RUFT bargaining unit has presented the District with the following topics to be discussed in the negotiations process for 2026-2027:

- Article 10                      Class Size
- Article 11                      Duty Hours
- Article 35                      Compensation

The Rescue Union School District intends to negotiate the following Articles of the Rescue Union Federation of Teachers contract for the 2026-2027 reopeners.

- Article 11                      Duty Hours
- Article 29                      Staff Development Days
- Article 35                      Compensation

**FISCAL IMPACT:**

Unknown at this time.

**BOARD GOAL:**

**I. CONTINUOUS IMPROVEMENT**

Create and promote practices and environments that foster a culture of continuous improvement by systematically analyzing data, engaging in reflective dialogue, and implementing evidence-based strategies to enhance student learning outcomes, staff professional growth, and overall district performance. **Reflected in LCAP GOAL(S) 1-2-3**

**II. STUDENT SUPPORT**

**A. Student Safety and Well Being:** Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment. **Reflected in LCAP GOAL 2**

**B. Curriculum and Instruction:** Provide a meaningful, innovative learning experience using content standards, research-based instructional methodology, effective instructional materials, staff development and technology that will ensure student success while in our District and beyond. **Reflected in LCAP GOAL 1**

**C. Environment:** Foster an engaging learning environment that motivates students to take ownership of their learning and personal academic growth. **Reflected in LCAP GOAL 2**

**III. STAFF SUPPORT**

Attract and retain diverse, knowledgeable, dedicated individuals who are skilled and supported in their commitment to provide quality education for our students. **Reflected in LCAP GOAL(S) 1-2-3**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**

**RESCUE UNION SCHOOL DISTRICT**

**AGENDA ITEM:    Fiscal Year 2025-26 1<sup>st</sup> Interim Budget Update**

**RECOMMENDATION:**

The Superintendent recommends the Board of Trustees approve the 1<sup>st</sup> Interim update to the Fiscal Year 2025-26 Budget as a positive certification.

**BACKGROUND:**

All California school districts are required to submit a First Interim Report to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years.

**STATUS:**

The Fiscal Year 2025-26 1<sup>st</sup> Interim Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the 2025-26, 2026-27, and 27-28 fiscal years. In spite of this, we will still be able to meet our goal of a 10% reserve for all three years. The 1st Interim Budget report includes the most recent recommended assumptions for multi-year COLA and CalPERS/CalSTRS rates, attendance based on current year and the most recent demographic study, and board approved budget guidelines. These assumptions will change with the January Governor's Budget Proposal.

**FISCAL IMPACT:**

Although the Fiscal Year 2025-26 1<sup>st</sup> Interim Budget projects deficit spending in 2025-26, 2026-27, and 27-28, the district will maintain the board guidelines of 10% Economic Uncertainty Reserves all three (3) years.

**BOARD GOAL:**

**V. FISCAL ACCOUNTABILITY**

Keep the district fiscally solvent and stable through prudent LCAP aligned budget processes in order to meet the needs of all of our students, staff and schools. **Reflected in LCAP GOAL(S) 1-2-3**





# Rescue Union School District 2025-26 1st Interim Update

December 9, 2025



## Board of Trustees

Michael Gordon, President   Kim White, Vice-President  
Michelle Bebout, Clerk   Jamie Hunter, Member   Michael Flaherty, Member



The promise of public education is for every child to succeed in school and life. To realize this promise, every child must be given resources, support, and interventions based on his or her needs. Our school district is uniquely positioned to fulfill this promise to all of our students.

The concept of educational equity can mean different things to different people so the Rescue Union School District Board of Trustees and Superintendent want to be very clear with our intention:

- ✦ We affirm in our actions that each student can, will, and shall learn.
- ✦ We believe educational equity is the intentional allocation of resources, instruction, and opportunities according to need.
- ✦ We affirm that factors including but not limited to disability, race, ethnicity, and socio-economic status, should not affect our students rights to quality educational opportunities.





# Timeline and Certifications

## Financial Cycle for 2025-26

- √ **June 10, 2025** – Public Hearing
- √ **June 17, 2025** – Board Approval/Budget Adoption
- √ **December 9, 2025** - First Interim Budget
- ⊕ **March 2026** - Second Interim Budget
- ⊕ **June 2026** - June Budget Update (with 2026-27 budget adoption)
- ⊕ **September 2026** - Unaudited Actual Financials
- ⊕ **December 2026** - Audit Report (*board approved January 2027*)



# Timeline and Certifications

School Districts and county offices of education are required to file two reports during the fiscal year (interim reports) on the status of their financial health. This presentation is a user-friendly summary of the 2025-26 First Interim Report.

- The ***first interim report is due by December 15*** and the ***second interim report is due by March 15***.
- These reports must include a certification of whether a school district is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.
  - A ***positive*** certification is assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.
  - A ***qualified*** certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.
  - A ***negative*** certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.
- The county superintendent of schools determines the validity of a school district's certification, and may reclassify a district's certification from positive to qualified or negative.





# 2025-26

## 1<sup>st</sup> Interim Budget

### ■ This revision includes:

- Updated budget assumptions
  - Multi-year budget assumptions
  - Including updated attendance and enrollment
  - Historical Enrollment and Attendance
- Updated revenues
- Updated expenditures
- A look into the future
- Updated cash-flow (separate report)
- Detail Multi-year projections (separate report)
- All fund summary report (separate report)

### ■ Next budget update March 2026





# Multi-Year Assumptions

ASSUMPTIONS	2025-26	2026-27	2027-28
<u>COLA</u>	2.30%	2.32%	2.92%
<u>ENROLLED</u> <u>/ ADA</u>	3,549 / 3,404.39	3,514 / 3,376.83	3,489 / 3,352.83
<u>FUNDED</u> <u>ADA</u>	3,401.00	3,401.00	3,389.31
<u>UPC %</u>	19.61%	19.42%	18.65%
<u>STRS RATE</u> <u>/ PERS</u> <u>RATE</u>	19.10% / 26.81%	19.10% / 26.90%	19.10% / 27.80%
<u>NEGOTIATIO</u> <u>N STATUS</u>	SETTLED	NOT SETTLED	NOT SETTLED
<u>ONE-TIME</u> <u>FUNDS</u>	EEF - Year 5 \$188k	N/A	N/A
	Learning Recovery	Est Retirees: 4	Est Retirees: 4
	Student Support		

EEF: Educator Effectiveness Funding





# RUSD Enrollment/ADA Update

Our original budget assumed we were going to decline. However, we continue to have new enrollments, including many inter-district transfers.

While our estimated current year ADA is 110 more than projected, our FUNDED ADA is approx. 20 more than projected. This is due to the difference of the 3 year average ADA vs current year ADA.

School Districts receive funding on the greater of current or prior year average daily attendance (ADA), with some annual adjustments. Beginning 2022-23, we can also use a 3 year average for ADA. Rescue has been funded on the three year average in 2022-23 and 2023-24. Beginning 2024-25, we will be funded on current year ADA.





# RUSD Enrollment/ADA Update



ENROLLMENT/ADA COMPARISON			
	2025-26	2026-27	2027-28
Budget Enrollment	3541	3505	3479
Budget ADA	3,396.99	3,369.13	3,344.29
Budget ADA Rate	0.9593	0.9612	0.9613
1st Interim Enrollment	3549	3514	3489
1st Interim ADA	3,404.39	3,376.83	3,352.83
1st Interim Rate	0.9593	0.9610	0.9610
<b>Enrollment Variance</b>	<b>8.00</b>	<b>9.00</b>	<b>10.00</b>
<b>ADA Variance</b>	<b>7.40</b>	<b>7.70</b>	<b>8.54</b>

FUNDED ADA COMPARISON			
	2025-26	2026-27	2027-28
Budget FUNDED ADA	3,393.50	3,392.27	3,383.39
	<i>Prior Year</i>	<i>Prior Year</i>	<i>3PY Average</i>
1st Interim FUNDED ADA	3,401.00	3,401.00	3,389.31
	<i>Current Year</i>	<i>Prior Year</i>	<i>3PY Average</i>
<b>Variance</b>	<b>7.50</b>	<b>8.73</b>	<b>5.92</b>

Projecting enrollment continues to be tricky! We are fortunate that our enrollment is the same as last years enrollment. We projected a loss of 8 students. This increase is reflected in our projections for the next two years.





# General Fund

## Rescue Union District Financial Status Comparison 2025-26 1st Interim

	b	c	d	e	f	g	h	i	j	k
		<u>Budget Adoption</u> <u>2025-26</u>			<u>1st Interim</u> <u>2025-26</u>			<u>Compare</u> <u>Budget Adoption to 1st Interim</u>		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted Variance	Restricted Variance	Total Variance
4										
5										
6	<b>Revenue Detail</b>									
7	LCFF Sources (8010-8099)	39,951,026	-	39,951,026	40,349,319	-	40,349,319	398,293	-	398,293
8	Federal Revenue (8100-8299)	-	638,104	638,104	-	658,986	658,986	-	20,881	20,881
9	Other State Revenue (8300-8599)	1,181,892	4,078,130	5,260,022	1,183,849	5,411,417	6,595,266	1,957	1,333,287	1,335,244
10	Other Local Revenue (8600-8799)	1,657,653	2,667,613	4,325,266	1,658,932	2,547,807	4,206,739	1,279	(119,806)	(118,527)
11	<b>Total Revenue</b>	<b>42,790,571</b>	<b>7,383,848</b>	<b>50,174,418</b>	<b>43,192,100</b>	<b>8,618,210</b>	<b>51,810,310</b>	<b>401,530</b>	<b>1,234,362</b>	<b>1,635,892</b>
12										
13	<b>Expenditure Detail</b>									
14	Certificated	18,089,233	3,106,068	21,195,301	17,726,234	3,165,807	20,892,041	(363,000)	59,739	(303,261)
15	Classified	5,854,022	2,708,153	8,562,174	6,094,076	3,076,100	9,170,177	240,055	367,948	608,003
16	Employee benefits	7,531,430	4,061,347	11,592,777	7,608,428	4,270,887	11,879,315	76,998	209,540	286,538
17	Books & Supplies	1,494,373	754,523	2,248,896	1,598,392	1,265,479	2,863,870	104,019	510,955	614,974
18	Service, Other Operating	3,087,141	3,406,290	6,493,430	3,248,217	3,892,508	7,140,725	161,076	486,218	647,294
19	Capital Outlay	478,395	148,520	626,915	478,705	169,235	647,940	310	20,715	21,025
20	Other Outgo	268,825	1,652,574	1,921,399	268,825	1,842,896	2,111,721	-	190,322	190,322
21	Indirect Costs	(236,050)	186,050	(50,000)	(252,448)	202,448	(50,000)	(16,398)	16,398	-
22	<b>Total Expenditures</b>	<b>36,567,368</b>	<b>16,023,525</b>	<b>52,590,893</b>	<b>36,770,428</b>	<b>17,885,360</b>	<b>54,655,788</b>	<b>203,060</b>	<b>1,861,835</b>	<b>2,064,895</b>
23										
24	<b>Excess/(Deficiency)</b>	<b>6,223,203</b>	<b>(8,639,677)</b>	<b>(2,416,474)</b>	<b>6,421,672</b>	<b>(9,267,150)</b>	<b>(2,845,478)</b>	<b>198,469</b>	<b>(627,473)</b>	<b>(429,004)</b>
25										
26	<b>Other Financing Sources/uses</b>									
27	Transfers In	-	-	-	-	-	-	-	-	-
28	Transfers Out	500,000	-	500,000	500,000	-	500,000	-	-	-
29	Other Sources	-	-	-	-	-	-	-	-	-
30	Other Uses	-	-	-	-	-	-	-	-	-
31	Contributions (8800-8999)	(7,754,819)	7,754,819	-	(8,779,542)	8,779,541.7	-	(1,024,723)	1,024,723	-
32	<b>Total Other Sources/Uses</b>	<b>(8,254,819)</b>	<b>7,754,819</b>	<b>(500,000)</b>	<b>(9,279,542)</b>	<b>8,779,542</b>	<b>(500,000)</b>	<b>(1,024,723)</b>	<b>1,024,723</b>	<b>-</b>
33										
34	<b>Net Inc/Dcr to Fund Balance</b>	<b>(2,031,616)</b>	<b>(884,858)</b>	<b>(2,916,474)</b>	<b>(2,857,870)</b>	<b>(487,608)</b>	<b>(3,345,478)</b>	<b>(826,253)</b>	<b>397,250</b>	<b>(429,004)</b>
35										
36	<b>Beginning Balance</b>	<b>10,514,609</b>	<b>2,844,950</b>	<b>13,359,558</b>	<b>12,118,447</b>	<b>3,767,517</b>	<b>15,885,964</b>	<b>1,603,839</b>	<b>922,567</b>	
37	<b>Ending Balance</b>	<b>8,482,993</b>	<b>1,960,092</b>	<b>10,443,084</b>	<b>9,260,578</b>	<b>3,279,908</b>	<b>12,540,486</b>	<b>777,585</b>	<b>1,319,817</b>	<b>2,097,402</b>

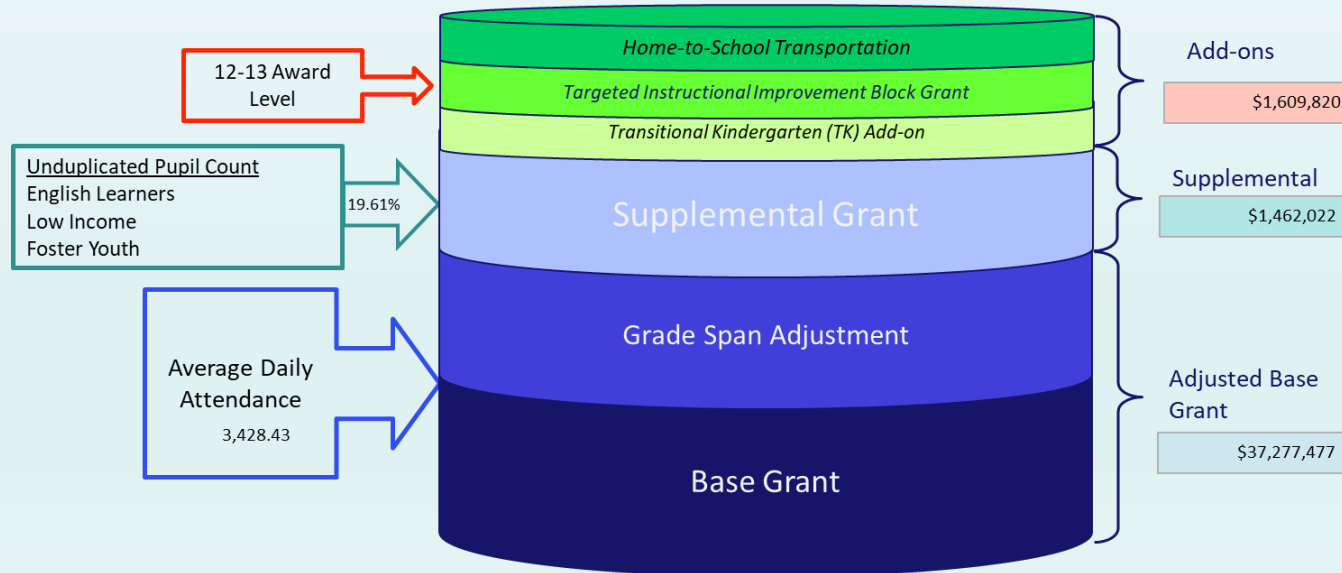


# 2024-25

## LCFF-Local Control Funding Formula

- Base grant and Grade Span Adjustment is based on greater of current or prior year ADA
- Supplemental and concentration funding is added based on the “unduplicated count” percentage
  - ⊕ Supplemental funding is 20% of our funding by grade x our Unduplicated rate
  - ⊕ Concentration funding is available to Districts with at least 55% UPP (Rescue not eligible).
- Home to school transportation and TIIG are both funded at 2012-13 funding level
  - ⊕ Beginning 2022-23 transportation is increased by the LCFF COLA and funded at no less than 60% of transportation expenditures (excluding capital outlay).

Total LCFF Funding: \$40,349,319







# 2025-26

## Revenue Changes since Adopted Budget

	<u>Budget Adoption</u> <u>2025-26</u>	<u>1st Interim</u> <u>2025-26</u>	<u>Compare</u> <u>Budget</u> <u>Adoption to</u> <u>1st Interim</u>
Revenue Detail	TOTAL UNRESTRICTED/ RESTRICTED	TOTAL UNRESTRICTED/ RESTRICTED	CHANGE
LCFF Sources (8010-8099)	39,951,026	40,349,319	398,293
Federal Revenue (8100-8299)	638,104	658,986	20,881
Other State Revenue (8300-8599)	5,260,022	6,595,266	1,335,244
Other Local Revenue (8600-8799)	4,325,266	4,206,739	(118,527)
<b>Total Revenue</b>	<b>50,174,418</b>	<b>51,810,310</b>	<b>1,635,892</b>

**LCFF** \$398k

- Increased ADA

**Federal** \$21k

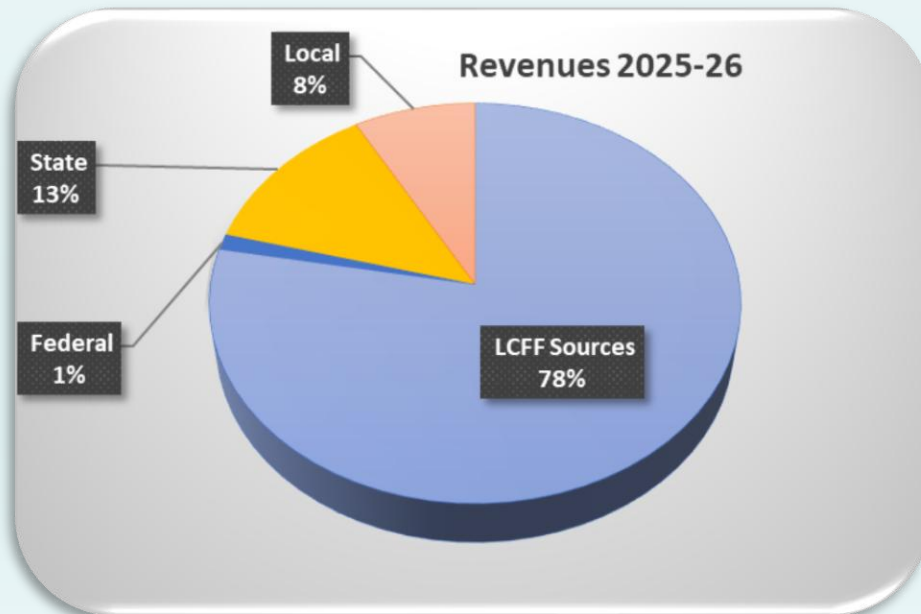
- \$21k prior year Title carry-over

**State** \$1.3mil

- \$1.1mil One-time Discretionary grant
- \$33k Lottery
- \$71k Learning Recovery (one-time)
- \$78k Prop 28 increase
- \$20k UPK carryover grant

**Local** <\$118k>

- \$64k Medi-Cal
- <\$323k> Special Ed
- \$206k Site Donations
- <\$67k> CTEIG





2024-25

## Expenditure Changes since Adopted Budget

### Salaries/Benefits - \$591k

- <\$303k> Cert staffing changes
- \$608k Classified
  - Negotiated settlement
  - 14 new IIFs
  - Increase substitute budget
- \$286k Related Benefits

### Books/Supplies - \$615k

- \$384k Prop 28
- \$46k Summer Facilities
- \$384k Donations Carry over

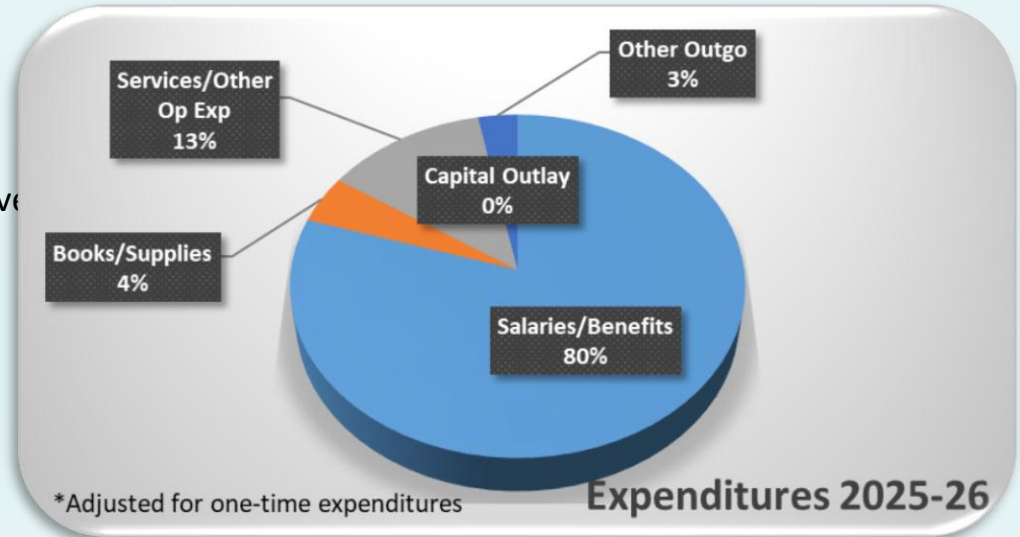
### Services/Contracts - \$647k

- \$255k Summer Facility Projects
- \$35k Summer Tech Project
- \$410k Site Budget Donations Carry over
- \$446k increase to SPED services
- <\$516k> NPS placements

### Capital Outlay - \$21k

- \$21k Playground improvement

	<u>Budget Adoption</u> <u>2025-26</u>	<u>1st Interim</u> <u>2025-26</u>	<u>Compare</u> <u>Budget</u> <u>Adoption to</u> <u>1st Interim</u>
Expenditure Detail	TOTAL UNRESTRICTED/ RESTRICTED	TOTAL UNRESTRICTED/ RESTRICTED	CHANGE
Certificated	21,195,301	20,892,041	(303,261)
Classified	8,562,174	9,170,177	608,003
Employee benefits	11,592,777	11,879,315	286,538
Books & Supplies	2,248,896	2,863,870	614,974
Service, Other Operating	6,493,430	7,140,725	647,294
Capital Outlay	626,915	647,940	21,025
Other Outgo	1,921,399	2,111,721	190,322
Indirect Costs	(50,000)	(50,000)	-
<b>Total Expenditures</b>	<b>52,590,893</b>	<b>54,655,788</b>	<b>2,064,895</b>







# Multi-Year Projections

## Unrestricted only

### Line E. NET INCREASE (DECREASE)

We are projected to deficit spend over the next three years, however we are still meeting our minimum reserve levels.



#### Rescue Union School District

#### Multi-Year Projected Budget

		E 2025-26	H 2025-26	L 2026-27	P 2027-28
2025-26 1st Interim		Budget Adoption	1st Interim	1st Interim	1st Interim
		Unrestricted	Unrestricted	Unrestricted	Unrestricted
	COLA	2.30%	2.30%	2.32%	2.92%
	LCFF Enrollment	3,541.00	3,549	3,514	3,489
	LCFF ADA:	3,398.95	3,401.00	3,401.00	3,389.31
	UPC %	19.56%	19.61%	19.42%	18.65%
<b>A. REVENUE:</b>					
LCFF Sources	8010-8099	39,951,026	40,349,319	41,254,816	42,264,395
Federal Revenue	8100-8299	-	-	-	-
Other State Revenue	8300-8599	1,181,892	1,183,849	1,183,849	1,183,849
Local Revenue	8600-8799	1,657,653	1,658,932	1,294,537	1,274,537
<b>TOTAL REVENUE</b>		<b>42,790,571</b>	<b>43,192,100</b>	<b>43,733,203</b>	<b>44,722,782</b>
<b>B. EXPENDITURES:</b>					
Certificated Salaries	1000-1999	18,089,233	17,726,234	18,273,779	18,534,332
Classified Salaries	2000-2999	5,854,022	6,094,076	6,398,550	6,603,965
Benefits	3000-3999	7,531,430	7,608,428	7,818,462	8,042,626
Books & Supplies	4000-4999	1,494,373	1,598,392	1,075,715	1,080,144
Services	5000-5999	3,087,141	3,248,217	3,132,396	3,120,964
Capital Outlay	6000-6599	478,395	478,705	-	-
Other Outgo	7100-7299	268,825	268,825	268,825	268,825
Direct Support/Indirect Costs	7300-7399	(236,050)	(252,448)	(228,092)	(228,092)
<b>TOTAL EXPENDITURES</b>		<b>36,567,368</b>	<b>36,770,428</b>	<b>36,739,635</b>	<b>37,422,764</b>
<b>C. EXCESS ( DEFICIENCY)</b>		<b>6,223,203</b>	<b>6,421,672</b>	<b>6,993,568</b>	<b>7,300,018</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
Interfund Transfers In	8910-8929	-	-	-	-
Interfund Transfers Out	7610-7629	500,000	500,000	500,000	500,000
Other Sources	8930-8979	-	-	-	-
Other Uses	7630-7699	-	-	-	-
Contributions	8980-8999	(7,754,819)	(8,779,542)	(8,313,028)	(8,412,261)
<b>TOTAL SOURCES/USES</b>		<b>(8,254,819)</b>	<b>(9,279,542)</b>	<b>(8,813,028)</b>	<b>(8,912,261)</b>
<b>E. NET INCREASE (DECREASE)</b>		<b>(2,031,616)</b>	<b>(2,857,870)</b>	<b>(1,819,460)</b>	<b>(1,612,243)</b>
<b>BEGINNING BALANCE</b>		<b>10,514,609</b>	<b>12,118,447</b>	<b>9,260,578</b>	<b>7,441,118</b>
Audit adj		-	-	-	-
<b>F. RESTATED BEGINNING BALANCE</b>		<b>10,514,609</b>	<b>12,118,447</b>	<b>9,260,578</b>	<b>7,441,118</b>
<b>PROJECTED ENDING BALANCE</b>		<b>8,482,993</b>	<b>9,260,578</b>	<b>7,441,118</b>	<b>5,828,874</b>



# Multi-Year Projections Total U/R and Rest



## Rescue Union School District Multi-Year Projected Budget

		G 2025-26	J 2025-26	N 2026-27	R 2027-28
2025-26 1st Interim		Budget Adoption	1st Interim	1st Interim	1st Interim
		Total	Total	Total	Total
COLA LCFF Enrollment LCFF ADA: UPC %					
A. REVENUE:					
LCFF Sources	8010-8099	39,951,026	40,349,319	41,254,816	42,264,395
Federal Revenue	8100-8299	638,104	658,986	500,007	500,007
Other State Revenue	8300-8599	5,260,022	6,595,266	5,262,408	5,187,408
Local Revenue	8600-8799	4,325,266	4,206,739	3,551,116	3,531,116
TOTAL REVENUE		50,174,418	51,810,310	50,568,348	51,482,927
B. EXPENDITURES:					
Certificated Salaries	1000-1999	21,195,301	20,892,041	21,393,816	21,538,466
Classified Salaries	2000-2999	8,562,174	9,170,177	9,335,251	9,540,666
Benefits	3000-3999	11,592,777	11,879,315	12,077,715	12,274,717
Books & Supplies	4000-4999	2,248,896	2,863,870	1,789,317	1,805,218
Services	5000-5999	6,493,430	7,140,725	5,660,476	5,574,698
Capital Outlay	6000-6599	626,915	647,940	40,000	40,000
Other Outgo	7100-7299	1,921,399	2,111,721	2,111,721	2,111,721
Direct Support/Indirect Costs	7300-7399	(50,000)	(50,000)	(50,000)	(50,000)
TOTAL EXPENDITURES		52,590,893	54,655,788	52,358,294	52,835,485
C. EXCESS ( DEFICIENCY)		(2,416,474)	(2,845,478)	(1,789,947)	(1,352,558)
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers In	8910-8929	-	-	-	-
Interfund Transfers Out	7610-7629	500,000	500,000	500,000	500,000
Other Sources	8930-8979	-	-	-	-
Other Uses	7630-7699	-	-	-	-
Contributions	8980-8999	-	-	-	-
TOTAL SOURCES/USES		(500,000)	(500,000)	(500,000)	(500,000)
E. NET INCREASE (DECREASE)		(2,916,474)	(3,345,478)	(2,289,947)	(1,852,558)
BEGINNING BALANCE		13,359,558	15,885,964	12,540,486	10,250,539
Audit adj		-	-	-	-
F. RESTATED BEGINNING BALANCE		13,359,558	15,885,964	12,540,486	10,250,539
PROJECTED ENDING BALANCE		10,443,084	12,540,486	10,250,539	8,397,981





Rescue Union School District  
Multi-Year Projected Budget

2025-26 1st Interim

G. COMPONENTS OF THE ENDING BALANCE:

a) Nonspendable

Revolving Cash  
Stores  
Prepaid expenses  
All Others

b) Restricted

Expanded Learning Opportunities (ELOP) RS 2600  
Educator Effectiveness RS 6266  
Lottery Instructional Materials RS 6300  
ERMHS RS 6546  
CTEIG RS 9054  
Early Intervention RS 6547  
Student Support & Prof Learning RS 6019  
Learning Recovery Emer Grant RS 7435  
Medi-Cal Billing  
TUPE  
Arts, Music & Inst Matl's Block Grant RS 6762  
Arts & Music In Schools (Prop 28) RS 6770  
Literacy Screenings Prof Dev

c) Committed

Stabilization Arrangements  
Other Commitments

d) Assigned

Assigned Descriptions:

Liability - Compensated Absences  
Liability - H/W Prior Year adjust  
U/R Lottery - Instr Supplies / Textbook Adopt  
MAA - Health services  
Emergency Facility Needs  
Safety Improvements  
CalPERS/CalSTRS  
SPED residential reserve  
Declining Enrollment Mitigation

e) Unassigned

Reserve for Economic Uncertainties 10%  
Unassigned/Unappropriated

Ending Fund Balance

REU

G 2025-26 Budget Adoption Total	J 2025-26 1st Interim Total	N 2026-27 1st Interim Total	R 2027-28 1st Interim Total
6,000	5,750	5,750	5,750
-	-	-	-
-	-	-	-
-	-	-	-
1,960,092	3,279,908	2,809,422	2,569,107
84,192	284,023	42,006	-
-	-	-	-
860,664	985,255	913,147	841,039
115,365	152,404	139,455	126,506
236,657	204,286	119,529	34,772
229,241	228,750	102,092	-
-	853,938	853,938	853,938
-	-	-	-
-	5,594	-	-
3,529	2,000	2,000	2,000
-	0	-	-
430,442	563,658	637,255	-
-	-	-	-
-	-	-	-
3,167,904	3,739,249	2,149,539	489,576
54,915	45,356	45,356	45,356
200,000	200,000	200,000	23,750
927,582	982,112	913,776	420,470
19,094	29,416	-	-
150,000	132,425	150,000	-
50,000	50,000	50,000	-
-	-	-	-
1,766,313	2,299,940	790,407	0
-	-	-	-
5,309,089	5,515,579	5,285,829	5,333,548
-	-	-	-
10,443,084	12,540,486	10,250,539	8,397,981
10.0%	10.0%	10.0%	10.0%



# Future Budget Considerations



## ■ Enrollment updates and impacts to LCFF

- ✦ *While our assumptions have been conservative, we have been fortunate to not see the decline trend continue. We will continue to monitor, however projections have been tricky.*

## ■ January Budget proposal and the COLA estimates

- ✦ *COLA is currently estimated between 2.3% and 2.5% for 2026-27, however with the federal shutdown, some of the data needed to calculate the COLA is not yet available.*
- ✦ *COLA estimates for out years are still unknown. Because the COLAs have been unpredictable, we continue to use a slightly lower COLA for 2027-28 than recommended (0.50% lower)*

## ■ One-Time Funding

- ✦ *Due to the Special Education staffing shortage, the Special Education TOSA will continue through 2026-27*
- ✦ *Educator Effectiveness ends 2025-26*
- ✦ *Art, Music, and Instructional Materials Discretionary Grant – fully spent 2024-25*
- ✦ *Learning Recovery Grant fully spent 2024-25, however partial restoration to cut received in 2025-26*

## ■ We will need to explore how to fund priorities after the one-time funds have been expended:

- ✦ *Training*
- ✦ *Staffing needs*
- ✦ *Routine Maintenance*

## ■ Negotiations for 2026-27 and future years





# Questions?





Rescue Union School District  
Multi-Year Projected Budget

		E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
2025-26 1st Interim		2025-26	2025-26	2025-26	2025-26	2025-26	2025-26	DIFFERENCE	2026-27	2026-27	2026-27	DIFFERENCE	2027-28	2027-28	2027-28	DIFFERENCE
		Budget Adoption	Budget Adoption	Budget Adoption	1st Interim	1st Interim	1st Interim	J - G	1st Interim	1st Interim	1st Interim	N - J	1st Interim	1st Interim	1st Interim	R - N
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total	
A. REVENUE:	COLA	2.30%			2.30%				2.32%				2.92%			
	LCFF Enrollment	3,541.00			3,549				3,514				3,489			
	LCFF ADA:	3,398.95			3,401.00				3,401.00				3,389.31			
	UPC %	19.56%			19.61%				19.42%				18.65%			
	LCFF Sources 8010-8099	39,951,026	-	39,951,026	40,349,319	-	40,349,319	398,293	41,254,816	-	41,254,816	905,497	42,264,395	-	42,264,395	1,009,579
	Federal Revenue 8100-8299	-	638,104	638,104	-	658,986	658,986	20,881	-	500,007	500,007	(158,979)	-	500,007	500,007	-
	Other State Revenue 8300-8599	1,181,892	4,078,130	5,260,022	1,183,849	5,411,417	6,595,266	1,335,244	1,183,849	4,078,559	5,262,408	(1,332,858)	1,183,849	4,003,559	5,187,408	(75,000)
	Local Revenue 8600-8799	1,657,653	2,667,613	4,325,266	1,658,932	2,547,807	4,206,739	(118,527)	1,294,537	2,256,579	3,551,116	(655,623)	1,274,537	2,256,579	3,531,116	(20,000)
TOTAL REVENUE		42,790,571	7,383,848	50,174,418	43,192,100	8,618,210	51,810,310	1,635,892	43,733,203	6,835,145	50,568,348	(1,241,962)	44,722,782	6,760,145	51,482,927	914,579
B. EXPENDITURES:																
	Certificated Salaries 1000-1999	18,089,233	3,106,068	21,195,301	17,726,234	3,165,807	20,892,041	(303,261)	18,273,779	3,120,037	21,393,816	501,775	18,534,332	3,004,134	21,538,466	144,650
	Classified Salaries 2000-2999	5,854,022	2,708,153	8,562,174	6,094,076	3,076,100	9,170,177	608,003	6,398,550	2,936,701	9,335,251	165,074	6,603,965	2,936,701	9,540,666	205,415
	Benefits 3000-3999	7,531,430	4,061,347	11,592,777	7,608,428	4,270,887	11,879,315	286,538	7,818,462	4,259,252	12,077,715	198,400	8,042,626	4,232,091	12,274,717	197,002
	Books & Supplies 4000-4999	1,494,373	754,523	2,248,896	1,598,392	1,265,479	2,863,870	614,974	1,075,715	713,602	1,789,317	(1,074,553)	1,080,144	725,074	1,805,218	15,901
	Services 5000-5999	3,087,141	3,406,290	6,493,430	3,248,217	3,892,508	7,140,725	647,294	3,132,396	2,528,080	5,660,476	(1,480,249)	3,120,964	2,453,734	5,574,698	(85,778)
	Capital Outlay 6000-6599	478,395	148,520	626,915	478,705	169,235	647,940	21,025	-	40,000	40,000	(607,940)	-	40,000	40,000	-
	Other Outgo 7100-7299	268,825	1,652,574	1,921,399	268,825	1,842,896	2,111,721	190,322	268,825	1,842,896	2,111,721	-	268,825	1,842,896	2,111,721	-
	Direct Support/Indirect Costs 7300-7399	(236,050)	186,050	(50,000)	(252,448)	202,448	(50,000)	-	(228,092)	178,092	(50,000)	-	(228,092)	178,092	(50,000)	-
TOTAL EXPENDITURES		36,567,368	16,023,525	52,590,893	36,770,428	17,885,360	54,655,788	2,064,895	36,739,635	15,618,659	52,358,294	(2,297,493)	37,422,764	15,412,721	52,835,485	477,190
C. EXCESS ( DEFICIENCY)		6,223,203	(8,639,677)	(2,416,474)	6,421,672	(9,267,150)	(2,845,478)	(429,004)	6,993,568	(8,783,514)	(1,789,947)	1,055,531	7,300,018	(8,652,576)	(1,352,558)	437,389
D. OTHER FINANCING SOURCES/USES																
	Interfund Transfers In 8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Interfund Transfers Out 7610-7629	500,000	-	500,000	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-	500,000	-
	Other Sources 8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other Uses 7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Contributions 8980-8999	(7,754,819)	7,754,819	-	(8,779,542)	8,779,542	-	-	(8,313,028)	8,313,028	-	-	(8,412,261)	8,412,261	-	-
TOTAL SOURCES/USES		(8,254,819)	7,754,819	(500,000)	(9,279,542)	8,779,542	(500,000)	-	(8,813,028)	8,313,028	(500,000)	-	(8,912,261)	8,412,261	(500,000)	-
E. NET INCREASE (DECREASE)		(2,031,616)	(884,858)	(2,916,474)	(2,857,870)	(487,608)	(3,345,478)	(429,004)	(1,819,460)	(470,487)	(2,289,947)	1,055,531	(1,612,243)	(240,315)	(1,852,558)	437,389
BEGINNING BALANCE		10,514,609	2,844,950	13,359,558	12,118,447	3,767,517	15,885,964	2,526,406	9,260,578	3,279,908	12,540,486	(3,345,478)	7,441,118	2,809,422	10,250,539	(2,289,947)
Audit adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
F. RESTATED BEGINNING BALANCE		10,514,609	2,844,950	13,359,558	12,118,447	3,767,517	15,885,964	2,526,406	9,260,578	3,279,908	12,540,486	(3,345,478)	7,441,118	2,809,422	10,250,539	(2,289,947)
PROJECTED ENDING BALANCE		8,482,993	1,960,092	10,443,084	9,260,578	3,279,908	12,540,486	2,097,402	7,441,118	2,809,422	10,250,539	(2,289,947)	5,828,874	2,569,107	8,397,981	(1,852,558)
G. COMPONENTS OF THE ENDING BALANCE:																
a) Nonspendable																
	Revolving Cash	6,000	-	6,000	5,750		5,750	(250)	5,750		5,750	-	5,750		5,750	-
	Stores	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Prepaid expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	All Others	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
b) Restricted		-	1,960,092	1,960,092		3,279,908	3,279,908	1,319,817		2,809,422	2,809,422	(470,487)		2,569,107	2,569,107	(240,315)
	Expanded Learning Opportunities (ELOP) RS 2600	-	84,192	84,192		284,023	284,023	199,831		42,006	42,006	(242,017)		-	-	(42,006)
	Educator Effectiveness RS 6266	-	-	-		-	-	-		-	-	-		-	-	-
	Lottery Instructional Materials RS 6300	-				985,255	985,255	124,591		913,147	913,147	(72,108)		841,039	841,039	(72,108)
	ERMHS RS 6546	-	860,664	860,664		152,404	152,404	37,039		139,455	139,455	(12,949)		126,506	126,506	(12,949)
	CTEIG RS 9054	-	115,365	115,365		204,286	204,286	(32,371)		119,529	119,529	(84,757)		34,772	34,772	(84,757)
	Early Intervention RS 6547	-	236,657	236,657		228,750	228,750	(492)		102,092	102,092	(126,658)		-	-	(102,092)
	Student Support & Prof Learning RS 6019	-	229,241	229,241		853,938	853,938	853,938		853,938	853,938	-		853,938	853,938	-
	Learning Recovery Emer Grant RS 7435	-	-	-		-	-	-		-	-	-		-	-	-
	Medi-Cal Billing	-	-	-		5,594	5,594	-		-	-	(5,594)		-	-	-
	TUPE	-	3,529	3,529		2,000	2,000	-		2,000	2,000	-		2,000	2,000	-
	Arts, Music & Inst Matl's Block Grant RS 6762	-	-	-		0	0	0		-	-	(0)		-	-	-
	Arts & Music In Schools (Prop 28) RS 6770	-	430,442	430,442		563,658	563,658			637,255	637,255			710,852	-	
	Literacy Screenings Prof Dev	-	-	-		-	-	-		-	-	-		-	-	-
c) Committed		-						-				-				
	Stabilization Arrangements	-						-				-				
	Other Commitments	-		-	-	-	-	-	-	-	-	-	-	-	-	-
d) Assigned		3,167,904		3,167,904	3,739,249		3,739,249	571,345	2,149,539	-	2,149,539	(1,589,710)	489,576	-	489,576	(1,659,962)
	Assigned Descriptions:	-														
	Liability - Compensated Absences	54,915		54,915	45,356		45,356	(9,559)	45,356		45,356	-	45,356		45,356	-
	Liability - H/W Prior Year adjust	200,000		200,000	200,000		200,000	-	200,000		200,000	-	23,750		23,750	(176,250)
	U/R Lottery - Instr Supplies / Textbook Adopt	927,582		927,582	982,112		982,112	54,530	913,776		913,776	(68,337)	420,470		420,470	(493,306)
	MAA - Health services	19,094		19,094	29,416		29,416	10,321	-		-	(29,416)	-		-	-
	Emergency Facility Needs	150,000		150,000	132,425		132,425	(17,575)	150,000		150,000	17,575	-		-	(150,000)
	Safety Improvements	50,000		50,000	50,000		50,000	-	50,000		50,000	-	-		-	(50,000)
	CalPERS/CalSTRS	-		-	-		-	-	-		-	-	-		-	-
	SPED residential reserve	-		-	-		-	-	-		-	-	-		-	-
	Declining Enrollment Mitigation	1,766,313		1,766,313	2,299,940		2,299,940	533,627	790,407		790,407	(1,509,533)	0		0	(790,407)
e) Unassigned		-		-			-	-			-	-			-	-
	Reserve for Economic Uncertainties 10%	5,309,089		5,309,089	5,515,579		5,515,579	206,490	5,285,829	-	5,285,829	(229,750)	5,333,548	-	5,333,548	47,719
	Unassigned/Unappropriated	-		-	-		-	-	-		-	-	-		-	-
Ending Fund Balance		8,482,993	1,960,092	10,443,084	9,260,578	3,279,908	12,540,486	2,097,402	7,441,118	2,809,422	10,250,539	(4,423,740)	5,828,874	2,569,107	8,397,981	(3,826,432)
REU		10.0%		10.0%	10.0%		10.0%		10.0%		10.0%		10.0%		10.0%	



ALL FUNDS SUMMARY 2025-26 1st INTERIM									
	01	13	25	35	40	49	51	52	
2025-26	General Fund	Cafeteria Fund	Capital Facilities Fund	School Facilities Fund	Special Reserve - Capital Facilities	Capital Project Fund	Bond Redemption Fund	Debt Service Fund	Total All Funds
			<i>Developer Fees</i>			<i>2017 COP / Mello Roos</i>	<i>Bond Tax Collection Bond Repayment</i>	<i>2017 COP</i>	
Revenues	51,810,310	2,800,000	606,000	120,000	25,000	120,000	2,239,123	-	57,720,433
Expenditures	54,655,788	2,381,451	114,120	679,999	-	15,000	2,199,123	349,413	60,394,893
Excess/Deficiencies	(2,845,478)	418,549	491,880	(559,999)	25,000	105,000	40,000	(349,413)	(2,674,460)
Transfers In					500,000			350,000	850,000
Transfers Out	500,000					350,000			850,000
Other Sources									
Net Increase/Decrease	(3,345,478)	418,549	491,880	(559,999)	525,000	(245,000)	40,000	588	(2,674,460)
Beginning Balance	15,885,965	3,407,182	949,275	4,091,004	1,575,910	11,541,444	2,612,846	-	40,063,627
<b>Ending Balance</b>	<b>12,540,487</b>	<b>3,825,731</b>	<b>1,441,155</b>	<b>3,531,005</b>	<b>2,100,910</b>	<b>11,296,444</b>	<b>2,652,846</b>	<b>588</b>	<b>37,389,167</b>

Cashflow Worksheet  
2025-2026  
GENERAL FUND

Rescue School District

		4	1	2	3	4	5	6	7	8	9	10	11	12	13			
		Beginning	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	Adjustments	TOTAL	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October																	
A. BEGINNING CASH	9110		16,271,146	15,467,573	12,463,482	13,508,130	12,089,980	11,107,371	16,575,639	15,146,230	13,045,955	13,286,333	16,901,482	13,136,943				
B. RECEIPTS																		
LCOFF Sources																		
Principal Apportionment	8010-8019		835,958	835,958	3,595,748	1,504,724	1,504,723	3,579,703	1,504,723	1,504,723	3,579,703	1,504,723	1,504,723	3,214,910	0	0	24,670,319	24,670,319
Property Taxes	8020-8079		0	6,076	296,163	757,996	901,769	6,281,821	471,711	244,057	361,215	5,555,951	309,607	605,364	0	0	15,791,730	15,791,730
Miscellaneous Funds	8080-8099		0	0	0	0	0	0	0	0	(102,495)	0	0	(10,235)	0	0	(112,730)	(112,730)
Federal Revenue	8100-8299		0	0	36,848	351,011	22,072	36,025	2,300	22,072	2,300	36,025	22,072	37,434	90,829	0	658,986	658,986
Other State Revenue	8300-8599		101,377	101,377	221,308	1,067,944	269,129	136,264	305,222	402,301	268,821	437,779	136,264	2,743,286	404,194	0	6,595,266	6,595,266
Other Local Revenue	8600-8799		96,757	153,945	409,346	442,059	316,720	320,008	314,202	311,114	527,023	296,951	295,846	656,290	66,480	0	4,206,739	4,206,739
Interfund Transfers In	8910-8929		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL RECEIPTS			1,034,092	1,097,356	4,559,412	4,123,733	3,014,412	10,353,821	2,598,157	2,484,266	4,636,567	7,831,429	2,268,511	7,247,050	561,502	0	51,810,310	51,810,310
C. DISBURSEMENTS																		
Certificated Salaries	1000-1999		234,953	1,962,794	1,981,501	2,030,800	2,002,318	2,228,512	1,983,236	1,964,101	2,002,125	1,991,004	1,977,482	533,214	0	0	20,892,041	20,892,041
Classified Salaries	2000-2999		364,036	691,342	714,913	779,581	781,711	840,184	785,102	864,216	814,524	812,941	797,815	966,951	0	0	9,213,316	9,213,316
Employee Benefits	3000-3999		225,789	832,874	848,201	873,095	953,500	1,014,546	942,444	962,349	953,441	948,868	946,420	2,495,853	0	0	11,997,381	11,997,381
Books & Supplies	4000-4999		61,020	433,074	100,108	186,377	160,357	265,469	166,931	168,224	205,206	131,601	343,134	642,369	0	0	2,863,870	2,863,870
Services	5000-5999		178,897	442,670	396,628	916,997	433,959	490,932	446,967	525,935	724,520	562,222	472,066	1,548,931	0	0	7,140,725	7,140,725
Capital Outlay	6000-6999		7,906	0	151,282	15,882	6,547	30,038	0	181,625	7,702	94,767	15,945	136,248	0	0	647,940	647,940
Other Outgo	7000-7499		21,705	22,050	37,923	96,716	0	0	0	0	0	0	0	1,883,327	0	0	2,061,721	2,061,721
Interfund Transfers Out	7600-7629		0	0	0	0	0	0	0	0	0	0	0	500,000	0	0	500,000	500,000
All Other Financing Uses	7630-7699		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DISBURSEMENTS			1,094,306	4,384,804	4,230,556	4,899,447	4,338,392	4,869,681	4,324,680	4,666,450	4,707,518	4,541,403	4,552,863	8,706,893	0	0	55,316,994	55,316,994
D. BALANCE SHEET TRANSACTIONS																		
ASSETS																		
Cash Not in Treasury	9111-9199		0	0	0	4,223	0	0	0	0	0	0	0	0	5,750	0	9,973	
Accounts Receivable	9200-9299		529,500	37,657	357,970	22,730	19,560	3,860	0	0	3,354	(3,354)	24,073	632,404	0	0	1,627,755	
Due From Other Funds	9310		0	0	0	229,437	0	0	0	0	0	0	0	0	0	0	229,437	
Stores	9320		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Prepaid Expenditures	9330		(7,475)	0	(1,127)	10,396	0	0	0	6,115	0	53,741	34,638	151,597	0	0	247,886	
Other Current Assets	9340		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Subtotal Assets			522,025	37,657	356,843	266,786	19,560	3,860	0	6,115	3,354	50,387	58,711	784,001	5,750	0	2,115,050	
LIABILITIES																	0	
Accounts Payable	9500-9599		1,265,384	(245,698)	(358,950)	3,541	(321,811)	19,732	(297,114)	(75,793)	(307,974)	(274,737)	1,538,898	639,005	0	0	1,584,482	
Due to Other Funds	9610		0	0	0	803,921	0	0	0	0	0	0	0	(0)	0	0	803,921	
Current Loans	9640		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Deferred Revenues	9650		0	0	0	101,761	0	0	0	0	0	0	0	0	0	0	101,761	
Subtotal Liabilities			1,265,384	(245,698)	(358,950)	909,223	(321,811)	19,732	(297,114)	(75,793)	(307,974)	(274,737)	1,538,898	639,005	0	0	2,490,164	
NON-OPERATING																	0	
Suspense Clearing	9910		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL BALANCE SHEET TRANSACTIONS			(743,359)	283,356	715,793	(642,437)	341,371	(15,872)	297,114	81,909	311,329	325,124	(1,480,187)	144,996	5,750	0	(375,114)	
E. NET INCREASE/DECREASE (B - C + D)			(803,573)	(3,004,091)	1,044,649	(1,418,151)	(982,608)	5,468,268	(1,429,409)	(2,100,275)	240,378	3,615,149	(3,764,539)	(1,314,847)	567,252	0	(3,881,798)	(3,506,684)
F. ENDING CASH (A + E)			15,467,573	12,463,482	13,508,130	12,089,980	11,107,371	16,575,639	15,146,230	13,045,955	13,286,333	16,901,482	13,136,943	11,822,096				
ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS																	12,389,348	12,389,348



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	39,951,026.00	39,951,026.00	8,584,491.06	40,349,319.00	398,293.00	1.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,181,892.00	1,181,892.00	85,991.84	1,183,849.34	1,957.34	0.2%
4) Other Local Revenue		8600-8799	1,657,652.69	1,657,652.69	434,700.01	1,658,931.92	1,279.23	0.1%
5) TOTAL, REVENUES			42,790,570.69	42,790,570.69	9,105,182.91	43,192,100.26		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	18,089,233.15	18,089,233.15	7,065,545.56	17,726,233.63	362,999.52	2.0%
2) Classified Salaries		2000-2999	5,854,021.65	5,854,021.65	2,339,069.88	6,094,076.34	(240,054.69)	-4.1%
3) Employee Benefits		3000-3999	7,531,429.66	7,531,429.66	2,930,476.37	7,608,427.51	(76,997.85)	-1.0%
4) Books and Supplies		4000-4999	1,494,373.00	1,494,373.00	449,724.02	1,598,391.67	(104,018.67)	-7.0%
5) Services and Other Operating Expenditures		5000-5999	3,087,140.73	3,087,140.73	1,384,552.79	3,248,216.79	(161,076.06)	-5.2%
6) Capital Outlay		6000-6999	478,394.69	478,394.69	515,676.85	478,704.59	(309.90)	-0.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	268,825.00	268,825.00	77,980.00	268,825.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(236,050.00)	(236,050.00)	0.00	(252,447.50)	16,397.50	-6.9%
9) TOTAL, EXPENDITURES			36,567,367.88	36,567,367.88	14,763,025.47	36,770,428.03		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,223,202.81	6,223,202.81	(5,657,842.56)	6,421,672.23		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,754,818.84)	(7,754,818.84)	0.00	(8,779,541.74)	(1,024,722.90)	13.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,254,818.84)	(8,254,818.84)	0.00	(9,279,541.74)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,031,616.03)	(2,031,616.03)	(5,657,842.56)	(2,857,869.51)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,118,447.23	12,118,447.23		12,118,447.23	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)			12,118,447.23	12,118,447.23		12,118,447.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,118,447.23	12,118,447.23		12,118,447.23		
2) Ending Balance, June 30 (E + F1e)			10,086,831.20	10,086,831.20		9,260,577.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,750.00	5,750.00		5,750.00		
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	4,771,992.49	4,771,992.49		3,739,249.11		
LIABILITY - COMPENSATED ABSENCES	0000	9760	45,356.00					
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00					
MAA - HEALTH SERVICES	0000	9760	39,298.00					
EMERGENCY FACILITY NEEDS	0000	9760	150,000.00					
SAFETY IMPROVEMENTS	0000	9760	50,000.00					
DECLINING ENROLLMENT MITIGATION	0000	9760	3,273,036.00					
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,014,302.49					
LIABILITY - COMPENSATED ABSENCES	0000	9760		45,356.00				
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760		200,000.00				
MAA - HEALTH SERVICES	0000	9760		39,298.00				
EMERGENCY FACILITY NEEDS	0000	9760		150,000.00				
SAFETY IMPROVEMENTS	0000	9760		50,000.00				
DECLINING ENROLLMENT MITIGATION	0000	9760		3,273,036.00				
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760		1,014,302.49				
LIABILITY - COMPENSATED ABSENCES	0000	9760				45,356.00		
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760				200,000.00		
MAA - HEALTH SERVICES	0000	9760				29,416.00		
EMERGENCY FACILITY NEEDS	0000	9760				132,425.00		
SAFETY IMPROVEMENTS	0000	9760				50,000.00		
DECLINING ENROLLMENT MITIGATION	0000	9760				2,299,940.00		
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760				982,112.11		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,309,088.71	5,309,088.71		5,515,578.61		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	18,163,494.00	18,163,494.00	4,681,364.00	16,370,399.00	(1,793,095.00)	-9.9%
Education Protection Account State Aid - Current Year		8012	6,747,982.00	6,747,982.00	2,091,024.00	8,299,920.00	1,551,938.00	23.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								

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)
Homeowners' Exemptions		8021	81,813.00	81,813.00	0.00	82,033.00	220.00	0.3%
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	13,502,686.00	13,502,686.00	1,408,258.88	14,179,568.00	676,882.00	5.0%
Unsecured Roll Taxes		8042	286,588.00	286,588.00	290,858.59	309,717.00	23,129.00	8.1%
Prior Years' Taxes		8043	10,479.00	10,479.00	8,690.00	1.00	(10,478.00)	-100.0%
Supplemental Taxes		8044	165,303.00	165,303.00	99,474.79	144,959.00	(20,344.00)	-12.3%
Education Revenue Augmentation Fund (ERAF)		8045	1,101,009.00	1,101,009.00	0.00	1,075,452.00	(25,557.00)	-2.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,820.80	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,059,354.00	40,059,354.00	8,584,491.06	40,462,049.00	402,695.00	1.0%
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	(108,328.00)	(108,328.00)	0.00	(112,730.00)	(4,402.00)	4.1%
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			39,951,026.00	39,951,026.00	8,584,491.06	40,349,319.00	398,293.00	1.0%
<b>FEDERAL REVENUE</b>								
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						



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)
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	128,177.00	128,177.00	0.00	132,865.00	4,688.00	3.7%
Lottery - Unrestricted and Instructional Materials		8560	644,000.00	644,000.00	(36,166.66)	639,663.34	(4,336.66)	-0.7%
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	409,715.00	409,715.00	122,158.50	411,321.00	1,606.00	0.4%
TOTAL, OTHER STATE REVENUE			1,181,892.00	1,181,892.00	85,991.84	1,183,849.34	1,957.34	0.2%
<b>OTHER LOCAL REVENUE</b>								
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		

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)
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	190,000.00	190,000.00	38,709.27	190,000.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	183,472.24	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,223.00)	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	105,000.00	105,000.00	81,359.00	105,000.00	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	862,652.69	862,652.69	135,382.50	863,931.92	1,279.23	0.1%
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			1,657,652.69	1,657,652.69	434,700.01	1,658,931.92	1,279.23	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, REVENUES			42,790,570.69	42,790,570.69	9,105,182.91	43,192,100.26	401,529.57	0.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	15,289,367.28	15,289,367.28	5,946,175.46	14,972,000.66	317,366.62	2.1%
Certificated Pupil Support Salaries		1200	880,866.58	880,866.58	322,443.16	815,882.90	64,983.68	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,825,224.29	1,825,224.29	782,626.94	1,843,905.07	(18,680.78)	-1.0%
Other Certificated Salaries		1900	93,775.00	93,775.00	14,300.00	94,445.00	(670.00)	-0.7%
TOTAL, CERTIFICATED SALARIES			18,089,233.15	18,089,233.15	7,065,545.56	17,726,233.63	362,999.52	2.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	465,175.34	465,175.34	195,066.60	425,695.62	39,479.72	8.5%
Classified Support Salaries		2200	2,649,423.50	2,649,423.50	1,074,866.71	2,850,239.24	(200,815.74)	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	487,411.00	487,411.00	203,433.04	519,907.50	(32,496.50)	-6.7%
Clerical, Technical and Office Salaries		2400	1,416,471.60	1,416,471.60	591,378.86	1,444,541.85	(28,070.25)	-2.0%
Other Classified Salaries		2900	835,540.21	835,540.21	274,324.67	853,692.13	(18,151.92)	-2.2%
TOTAL, CLASSIFIED SALARIES			5,854,021.65	5,854,021.65	2,339,069.88	6,094,076.34	(240,054.69)	-4.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,462,741.25	3,462,741.25	1,335,438.69	3,358,521.46	104,219.79	3.0%
PERS		3201-3202	1,411,533.47	1,411,533.47	581,309.51	1,499,028.49	(87,495.02)	-6.2%
OASDI/Medicare/Alternative		3301-3302	712,510.07	712,510.07	271,749.26	743,929.72	(31,419.65)	-4.4%
Health and Welfare Benefits		3401-3402	1,283,756.78	1,283,756.78	471,949.35	1,329,604.10	(45,847.32)	-3.6%
Unemployment Insurance		3501-3502	12,079.44	12,079.44	4,754.28	12,225.14	(145.70)	-1.2%
Workers' Compensation		3601-3602	364,368.96	364,368.96	138,230.35	354,817.43	9,551.53	2.6%
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	284,439.69	284,439.69	127,044.93	310,301.17	(25,861.48)	-9.1%
TOTAL, EMPLOYEE BENEFITS			7,531,429.66	7,531,429.66	2,930,476.37	7,608,427.51	(76,997.85)	-1.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Books and Other Reference Materials		4200	3,500.00	3,500.00	2,334.90	3,679.23	(179.23)	-5.1%
Materials and Supplies		4300	782,873.00	782,873.00	302,169.71	845,002.35	(62,129.35)	-7.9%
Noncapitalized Equipment		4400	208,000.00	208,000.00	145,219.41	249,710.09	(41,710.09)	-20.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,494,373.00	1,494,373.00	449,724.02	1,598,391.67	(104,018.67)	-7.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	85,200.00	85,200.00	13,822.99	92,350.00	(7,150.00)	-8.4%
Dues and Memberships		5300	57,860.00	57,860.00	28,725.71	56,969.00	891.00	1.5%
Insurance		5400-5450	469,718.19	469,718.19	294,665.88	523,666.16	(53,947.97)	-11.5%
Operations and Housekeeping Services		5500	1,577,700.00	1,577,700.00	751,647.54	1,676,200.00	(98,500.00)	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,400.00	179,400.00	67,637.02	179,400.00	0.00	0.0%
Transfers of Direct Costs		5710	(48,000.00)	(48,000.00)	(17,489.44)	(72,156.88)	24,156.88	-50.3%
Transfers of Direct Costs - Interfund		5750	(12,000.00)	(12,000.00)	708.30	(12,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	601,912.54	601,912.54	192,961.51	628,438.51	(26,525.97)	-4.4%



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)
Communications		5900	175,350.00	175,350.00	51,873.28	175,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,087,140.73	3,087,140.73	1,384,552.79	3,248,216.79	(161,076.06)	-5.2%
<b>CAPITAL OUTLAY</b>								
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	36,672.26	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	478,394.69	478,394.69	479,004.59	478,704.59	(309.90)	-0.1%
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			478,394.69	478,394.69	515,676.85	478,704.59	(309.90)	-0.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	268,825.00	268,825.00	77,980.00	268,825.00	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)			268,825.00	268,825.00	77,980.00	268,825.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(186,050.00)	(186,050.00)	0.00	(202,447.50)	16,397.50	-8.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(236,050.00)	(236,050.00)	0.00	(252,447.50)	16,397.50	-6.9%
TOTAL, EXPENDITURES			36,567,367.88	36,567,367.88	14,763,025.47	36,770,428.03	(203,060.15)	-0.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(7,754,818.84)	(7,754,818.84)	0.00	(8,779,541.74)	(1,024,722.90)	13.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,754,818.84)	(7,754,818.84)	0.00	(8,779,541.74)	(1,024,722.90)	13.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,254,818.84)	(8,254,818.84)	0.00	(9,279,541.74)	(1,024,722.90)	12.4%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	638,104.47	638,104.47	387,858.64	658,985.64	20,881.17	3.3%
3) Other State Revenue		8300-8599	4,078,129.96	4,078,129.96	1,488,878.26	5,411,416.76	1,333,286.80	32.7%
4) Other Local Revenue		8600-8799	2,667,613.33	2,667,613.33	1,068,107.79	2,547,807.29	(119,806.04)	-4.5%
5) TOTAL, REVENUES			7,383,847.76	7,383,847.76	2,944,844.69	8,618,209.69		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,106,068.20	3,106,068.20	1,166,253.13	3,165,807.00	(59,738.80)	-1.9%
2) Classified Salaries		2000-2999	2,708,152.53	2,708,152.53	1,022,063.40	3,076,100.49	(367,947.96)	-13.6%
3) Employee Benefits		3000-3999	4,061,347.10	4,061,347.10	738,745.86	4,270,887.20	(209,540.10)	-5.2%
4) Books and Supplies		4000-4999	754,523.14	754,523.14	520,072.64	1,265,478.50	(510,955.36)	-67.7%
5) Services and Other Operating Expenditures		5000-5999	3,406,289.66	3,406,289.66	1,145,852.16	3,892,507.82	(486,218.16)	-14.3%
6) Capital Outlay		6000-6999	148,520.00	148,520.00	15,787.85	169,235.32	(20,715.32)	-13.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,652,574.00	1,652,574.00	172,330.07	1,842,896.00	(190,322.00)	-11.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	186,050.00	186,050.00	0.00	202,447.50	(16,397.50)	-8.8%
9) TOTAL, EXPENDITURES			16,023,524.63	16,023,524.63	4,781,105.11	17,885,359.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,639,676.87)	(8,639,676.87)	(1,836,260.42)	(9,267,150.14)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	7,754,818.84	7,754,818.84	0.00	8,779,541.74	1,024,722.90	13.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,754,818.84	7,754,818.84	0.00	8,779,541.74		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(884,858.03)	(884,858.03)	(1,836,260.42)	(487,608.40)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,767,516.87	3,767,516.87		3,767,516.87	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)			3,767,516.87	3,767,516.87		3,767,516.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,767,516.87	3,767,516.87		3,767,516.87		
2) Ending Balance, June 30 (E + F1e)			2,882,658.84	2,882,658.84		3,279,908.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,882,658.84	2,882,658.84		3,279,908.47		
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		
<b>LCFF SOURCES</b>								
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		
<b>LCFF Transfers</b>								
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%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	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)
Special Education Entitlement		8181	328,139.00	328,139.00	328,139.00	332,439.00	4,300.00	1.3%
Special Education Discretionary Grants		8182	44,117.00	44,117.00	0.00	43,928.00	(189.00)	-0.4%
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	2,107.00	2,107.00	0.00	0.00	(2,107.00)	-100.0%
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	150,843.29	150,843.29	50,773.98	158,848.98	8,005.69	5.3%
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	65,326.47	65,326.47	480.70	78,316.70	12,990.23	19.9%
Title III, Immigrant Student Program	4201	8290	3,777.00	3,777.00	944.26	4,772.26	995.26	26.4%
Title III, English Learner Program	4203	8290	24,461.50	24,461.50	3,281.42	25,991.42	1,529.92	6.3%
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	19,333.21	19,333.21	4,239.28	14,689.28	(4,643.93)	-24.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			638,104.47	638,104.47	387,858.64	658,985.64	20,881.17	3.3%
<b>OTHER STATE REVENUE</b>								
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	258,762.90	258,762.90	(39,719.40)	291,674.00	32,911.10	12.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
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	687,488.40	687,488.40	175,700.00	750,000.00	62,511.60	9.1%
After School Education and Safety (ASES)	6010	8590	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	417,615.00	417,615.00	138,752.00	495,546.00	77,931.00	18.7%
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	2,714,263.66	2,714,263.66	1,214,145.66	3,874,196.76	1,159,933.10	42.7%
TOTAL, OTHER STATE REVENUE			4,078,129.96	4,078,129.96	1,488,878.26	5,411,416.76	1,333,286.80	32.7%
<b>OTHER LOCAL REVENUE</b>								
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	7,400.00	7,400.00	0.00	11,100.00	3,700.00	50.0%
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	301,397.33	301,397.33	238,983.01	500,635.29	199,237.96	66.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,358,816.00	2,358,816.00	829,124.78	2,036,072.00	(322,744.00)	-13.7%
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			2,667,613.33	2,667,613.33	1,068,107.79	2,547,807.29	(119,806.04)	-4.5%
TOTAL, REVENUES			7,383,847.76	7,383,847.76	2,944,844.69	8,618,209.69	1,234,361.93	16.7%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,089,318.02	2,089,318.02	740,088.40	2,091,168.83	(1,850.81)	-0.1%
Certificated Pupil Support Salaries		1200	574,440.12	574,440.12	273,022.73	600,878.11	(26,437.99)	-4.6%
Certificated Supervisors' and Administrators' Salaries		1300	350,250.06	350,250.06	142,042.00	350,250.06	0.00	0.0%
Other Certificated Salaries		1900	92,060.00	92,060.00	11,100.00	123,510.00	(31,450.00)	-34.2%
TOTAL, CERTIFICATED SALARIES			3,106,068.20	3,106,068.20	1,166,253.13	3,165,807.00	(59,738.80)	-1.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,517,064.82	1,517,064.82	533,833.13	1,947,327.02	(430,262.20)	-28.4%
Classified Support Salaries		2200	1,002,457.25	1,002,457.25	404,490.99	923,297.40	79,159.85	7.9%
Classified Supervisors' and Administrators' Salaries		2300	70,168.50	70,168.50	28,684.88	70,168.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	95,710.68	95,710.68	44,349.91	105,791.96	(10,081.28)	-10.5%
Other Classified Salaries		2900	22,751.28	22,751.28	10,704.49	29,515.61	(6,764.33)	-29.7%
TOTAL, CLASSIFIED SALARIES			2,708,152.53	2,708,152.53	1,022,063.40	3,076,100.49	(367,947.96)	-13.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,651,093.42	2,651,093.42	223,855.89	2,662,758.68	(11,665.26)	-0.4%
PERS		3201-3202	662,021.93	662,021.93	250,209.46	722,329.62	(60,307.69)	-9.1%
OASDI/Medicare/Alternative		3301-3302	246,736.64	246,736.64	87,826.09	266,873.36	(20,136.72)	-8.2%
Health and Welfare Benefits		3401-3402	355,208.11	355,208.11	126,553.84	479,058.36	(123,850.25)	-34.9%
Unemployment Insurance		3501-3502	2,931.11	2,931.11	1,103.28	3,027.52	(96.41)	-3.3%
Workers' Compensation		3601-3602	88,343.44	88,343.44	32,085.24	87,859.32	484.12	0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,012.45	55,012.45	17,112.06	48,980.34	6,032.11	11.0%
TOTAL, EMPLOYEE BENEFITS			4,061,347.10	4,061,347.10	738,745.86	4,270,887.20	(209,540.10)	-5.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	360,532.00	360,532.00	289,631.05	491,372.00	(130,840.00)	-36.3%

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)
Books and Other Reference Materials		4200	0.00	0.00	11,094.63	52,751.38	(52,751.38)	New
Materials and Supplies		4300	353,981.30	353,981.30	192,313.36	673,157.74	(319,176.44)	-90.2%
Noncapitalized Equipment		4400	40,009.84	40,009.84	27,033.60	48,197.38	(8,187.54)	-20.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			754,523.14	754,523.14	520,072.64	1,265,478.50	(510,955.36)	-67.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	43,928.00	(43,928.00)	New
Travel and Conferences		5200	256,712.33	256,712.33	55,814.35	297,330.70	(40,618.37)	-15.8%
Dues and Memberships		5300	500.00	500.00	310.00	810.00	(310.00)	-62.0%
Insurance		5400-5450	41,470.00	41,470.00	20,551.37	41,470.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	425,300.00	425,300.00	185,713.05	425,300.00	0.00	0.0%
Transfers of Direct Costs		5710	48,000.00	48,000.00	19,384.44	72,156.88	(24,156.88)	-50.3%
Transfers of Direct Costs - Interfund		5750	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,619,657.33	2,619,657.33	863,930.36	2,996,862.24	(377,204.91)	-14.4%
Communications		5900	650.00	650.00	148.59	650.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,406,289.66	3,406,289.66	1,145,852.16	3,892,507.82	(486,218.16)	-14.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	68,520.00	68,520.00	7,906.19	81,353.66	(12,833.66)	-18.7%
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	80,000.00	80,000.00	7,881.66	87,881.66	(7,881.66)	-9.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,520.00	148,520.00	15,787.85	169,235.32	(20,715.32)	-13.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	1,575,539.00	1,575,539.00	141,749.07	1,763,730.00	(188,191.00)	-11.9%
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	77,035.00	77,035.00	30,581.00	79,166.00	(2,131.00)	-2.8%
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)			1,652,574.00	1,652,574.00	172,330.07	1,842,896.00	(190,322.00)	-11.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	186,050.00	186,050.00	0.00	202,447.50	(16,397.50)	-8.8%
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			186,050.00	186,050.00	0.00	202,447.50	(16,397.50)	-8.8%
TOTAL, EXPENDITURES			16,023,524.63	16,023,524.63	4,781,105.11	17,885,359.83	(1,861,835.20)	-11.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								



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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	7,754,818.84	7,754,818.84	0.00	8,779,541.74	1,024,722.90	13.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,754,818.84	7,754,818.84	0.00	8,779,541.74	1,024,722.90	13.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,754,818.84	7,754,818.84	0.00	8,779,541.74	(1,024,722.90)	-13.2%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	39,951,026.00	39,951,026.00	8,584,491.06	40,349,319.00	398,293.00	1.0%
2) Federal Revenue		8100-8299	638,104.47	638,104.47	387,858.64	658,985.64	20,881.17	3.3%
3) Other State Revenue		8300-8599	5,260,021.96	5,260,021.96	1,574,870.10	6,595,266.10	1,335,244.14	25.4%
4) Other Local Revenue		8600-8799	4,325,266.02	4,325,266.02	1,502,807.80	4,206,739.21	(118,526.81)	-2.7%
5) TOTAL, REVENUES			50,174,418.45	50,174,418.45	12,050,027.60	51,810,309.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	21,195,301.35	21,195,301.35	8,231,798.69	20,892,040.63	303,260.72	1.4%
2) Classified Salaries		2000-2999	8,562,174.18	8,562,174.18	3,361,133.28	9,170,176.83	(608,002.65)	-7.1%
3) Employee Benefits		3000-3999	11,592,776.76	11,592,776.76	3,669,222.23	11,879,314.71	(286,537.95)	-2.5%
4) Books and Supplies		4000-4999	2,248,896.14	2,248,896.14	969,796.66	2,863,870.17	(614,974.03)	-27.3%
5) Services and Other Operating Expenditures		5000-5999	6,493,430.39	6,493,430.39	2,530,404.95	7,140,724.61	(647,294.22)	-10.0%
6) Capital Outlay		6000-6999	626,914.69	626,914.69	531,464.70	647,939.91	(21,025.22)	-3.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,921,399.00	1,921,399.00	250,310.07	2,111,721.00	(190,322.00)	-9.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			52,590,892.51	52,590,892.51	19,544,130.58	54,655,787.86		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,416,474.06)	(2,416,474.06)	(7,494,102.98)	(2,845,477.91)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(500,000.00)	0.00	(500,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,916,474.06)	(2,916,474.06)	(7,494,102.98)	(3,345,477.91)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,885,964.10	15,885,964.10		15,885,964.10	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)			15,885,964.10	15,885,964.10		15,885,964.10		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,885,964.10	15,885,964.10		15,885,964.10		
2) Ending Balance, June 30 (E + F1e)			12,969,490.04	12,969,490.04		12,540,486.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,750.00	5,750.00		5,750.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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Summary - Unrestricted/Restricted  
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,882,658.84	2,882,658.84		3,279,908.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	4,771,992.49	4,771,992.49		3,739,249.11		
LIABILITY - COMPENSATED ABSENCES	0000	9760	45,356.00					
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760	200,000.00					
MAA - HEALTH SERVICES	0000	9760	39,298.00					
EMERGENCY FACILITY NEEDS	0000	9760	150,000.00					
SAFETY IMPROVEMENTS	0000	9760	50,000.00					
DECLINING ENROLLMENT MITIGATION	0000	9760	3,273,036.00					
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760	1,014,302.49					
LIABILITY - COMPENSATED ABSENCES	0000	9760		45,356.00				
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760		200,000.00				
MAA - HEALTH SERVICES	0000	9760		39,298.00				
EMERGENCY FACILITY NEEDS	0000	9760		150,000.00				
SAFETY IMPROVEMENTS	0000	9760		50,000.00				
DECLINING ENROLLMENT MITIGATION	0000	9760		3,273,036.00				
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760		1,014,302.49				
LIABILITY - COMPENSATED ABSENCES	0000	9760				45,356.00		
LIABILITY - H/W PRIOR YEAR ADJUST	0000	9760				200,000.00		
MAA - HEALTH SERVICES	0000	9760				29,416.00		
EMERGENCY FACILITY NEEDS	0000	9760				132,425.00		
SAFETY IMPROVEMENTS	0000	9760				50,000.00		
DECLINING ENROLLMENT MITIGATION	0000	9760				2,299,940.00		
INSTRUCTIONAL SUPPLIES / TEXTBOOK ADOPTION	1100	9760				982,112.11		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,309,088.71	5,309,088.71		5,515,578.61		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	18,163,494.00	18,163,494.00	4,681,364.00	16,370,399.00	(1,793,095.00)	-9.9%
Education Protection Account State Aid - Current Year		8012	6,747,982.00	6,747,982.00	2,091,024.00	8,299,920.00	1,551,938.00	23.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	81,813.00	81,813.00	0.00	82,033.00	220.00	0.3%



2025-26 First Interim  
General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	13,502,686.00	13,502,686.00	1,408,258.88	14,179,568.00	676,882.00	5.0%
Unsecured Roll Taxes		8042	286,588.00	286,588.00	290,858.59	309,717.00	23,129.00	8.1%
Prior Years' Taxes		8043	10,479.00	10,479.00	8,690.00	1.00	(10,478.00)	-100.0%
Supplemental Taxes		8044	165,303.00	165,303.00	99,474.79	144,959.00	(20,344.00)	-12.3%
Education Revenue Augmentation Fund (ERAF)		8045	1,101,009.00	1,101,009.00	0.00	1,075,452.00	(25,557.00)	-2.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	4,820.80	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			40,059,354.00	40,059,354.00	8,584,491.06	40,462,049.00	402,695.00	1.0%
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	(108,328.00)	(108,328.00)	0.00	(112,730.00)	(4,402.00)	4.1%
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			39,951,026.00	39,951,026.00	8,584,491.06	40,349,319.00	398,293.00	1.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	328,139.00	328,139.00	328,139.00	332,439.00	4,300.00	1.3%
Special Education Discretionary Grants		8182	44,117.00	44,117.00	0.00	43,928.00	(189.00)	-0.4%
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	2,107.00	2,107.00	0.00	0.00	(2,107.00)	-100.0%
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	150,843.29	150,843.29	50,773.98	158,848.98	8,005.69	5.3%
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	65,326.47	65,326.47	480.70	78,316.70	12,990.23	19.9%
Title III, Immigrant Student Program	4201	8290	3,777.00	3,777.00	944.26	4,772.26	995.26	26.4%
Title III, English Learner Program	4203	8290	24,461.50	24,461.50	3,281.42	25,991.42	1,529.92	6.3%

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	19,333.21	19,333.21	4,239.28	14,689.28	(4,643.93)	-24.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			638,104.47	638,104.47	387,858.64	658,985.64	20,881.17	3.3%
<b>OTHER STATE REVENUE</b>								
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	128,177.00	128,177.00	0.00	132,865.00	4,688.00	3.7%
Lottery - Unrestricted and Instructional Materials		8560	902,762.90	902,762.90	(75,886.06)	931,337.34	28,574.44	3.2%
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	687,488.40	687,488.40	175,700.00	750,000.00	62,511.60	9.1%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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	417,615.00	417,615.00	138,752.00	495,546.00	77,931.00	18.7%
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	3,123,978.66	3,123,978.66	1,336,304.16	4,285,517.76	1,161,539.10	37.2%
TOTAL, OTHER STATE REVENUE			5,260,021.96	5,260,021.96	1,574,870.10	6,595,266.10	1,335,244.14	25.4%
<b>OTHER LOCAL REVENUE</b>								
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%

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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	190,000.00	190,000.00	38,709.27	190,000.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	183,472.24	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,223.00)	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	105,000.00	105,000.00	81,359.00	105,000.00	0.00	0.0%
Interagency Services		8677	7,400.00	7,400.00	0.00	11,100.00	3,700.00	50.0%
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	1,164,050.02	1,164,050.02	374,365.51	1,364,567.21	200,517.19	17.2%
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	2,358,816.00	2,358,816.00	829,124.78	2,036,072.00	(322,744.00)	-13.7%
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%



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TOTAL, OTHER LOCAL REVENUE			4,325,266.02	4,325,266.02	1,502,807.80	4,206,739.21	(118,526.81)	-2.7%
TOTAL, REVENUES			50,174,418.45	50,174,418.45	12,050,027.60	51,810,309.95	1,635,891.50	3.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	17,378,685.30	17,378,685.30	6,686,263.86	17,063,169.49	315,515.81	1.8%
Certificated Pupil Support Salaries		1200	1,455,306.70	1,455,306.70	595,465.89	1,416,761.01	38,545.69	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,175,474.35	2,175,474.35	924,668.94	2,194,155.13	(18,680.78)	-0.9%
Other Certificated Salaries		1900	185,835.00	185,835.00	25,400.00	217,955.00	(32,120.00)	-17.3%
TOTAL, CERTIFICATED SALARIES			21,195,301.35	21,195,301.35	8,231,798.69	20,892,040.63	303,260.72	1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,982,240.16	1,982,240.16	728,899.73	2,373,022.64	(390,782.48)	-19.7%
Classified Support Salaries		2200	3,651,880.75	3,651,880.75	1,479,357.70	3,773,536.64	(121,655.89)	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	557,579.50	557,579.50	232,117.92	590,076.00	(32,496.50)	-5.8%
Clerical, Technical and Office Salaries		2400	1,512,182.28	1,512,182.28	635,728.77	1,550,333.81	(38,151.53)	-2.5%
Other Classified Salaries		2900	858,291.49	858,291.49	285,029.16	883,207.74	(24,916.25)	-2.9%
TOTAL, CLASSIFIED SALARIES			8,562,174.18	8,562,174.18	3,361,133.28	9,170,176.83	(608,002.65)	-7.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,113,834.67	6,113,834.67	1,559,294.58	6,021,280.14	92,554.53	1.5%
PERS		3201-3202	2,073,555.40	2,073,555.40	831,518.97	2,221,358.11	(147,802.71)	-7.1%
OASDI/Medicare/Alternative		3301-3302	959,246.71	959,246.71	359,575.35	1,010,803.08	(51,556.37)	-5.4%
Health and Welfare Benefits		3401-3402	1,638,964.89	1,638,964.89	598,503.19	1,808,662.46	(169,697.57)	-10.4%
Unemployment Insurance		3501-3502	15,010.55	15,010.55	5,857.56	15,252.66	(242.11)	-1.6%
Workers' Compensation		3601-3602	452,712.40	452,712.40	170,315.59	442,676.75	10,035.65	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	339,452.14	339,452.14	144,156.99	359,281.51	(19,829.37)	-5.8%
TOTAL, EMPLOYEE BENEFITS			11,592,776.76	11,592,776.76	3,669,222.23	11,879,314.71	(286,537.95)	-2.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	860,532.00	860,532.00	289,631.05	991,372.00	(130,840.00)	-15.2%
Books and Other Reference Materials		4200	3,500.00	3,500.00	13,429.53	56,430.61	(52,930.61)	-1,512.3%
Materials and Supplies		4300	1,136,854.30	1,136,854.30	494,483.07	1,518,160.09	(381,305.79)	-33.5%
Noncapitalized Equipment		4400	248,009.84	248,009.84	172,253.01	297,907.47	(49,897.63)	-20.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,248,896.14	2,248,896.14	969,796.66	2,863,870.17	(614,974.03)	-27.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	43,928.00	(43,928.00)	New
Travel and Conferences		5200	341,912.33	341,912.33	69,637.34	389,680.70	(47,768.37)	-14.0%
Dues and Memberships		5300	58,360.00	58,360.00	29,035.71	57,779.00	581.00	1.0%
Insurance		5400-5450	511,188.19	511,188.19	315,217.25	565,136.16	(53,947.97)	-10.6%
Operations and Housekeeping Services		5500	1,579,700.00	1,579,700.00	751,647.54	1,678,200.00	(98,500.00)	-6.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	604,700.00	604,700.00	253,350.07	604,700.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	1,895.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	708.30	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)
Professional/Consulting Services and Operating Expenditures		5800	3,221,569.87	3,221,569.87	1,056,891.87	3,625,300.75	(403,730.88)	-12.5%
Communications		5900	176,000.00	176,000.00	52,021.87	176,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,493,430.39	6,493,430.39	2,530,404.95	7,140,724.61	(647,294.22)	-10.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	68,520.00	68,520.00	7,906.19	81,353.66	(12,833.66)	-18.7%
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	36,672.26	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	558,394.69	558,394.69	486,886.25	566,586.25	(8,191.56)	-1.5%
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			626,914.69	626,914.69	531,464.70	647,939.91	(21,025.22)	-3.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	1,844,364.00	1,844,364.00	219,729.07	2,032,555.00	(188,191.00)	-10.2%
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	77,035.00	77,035.00	30,581.00	79,166.00	(2,131.00)	-2.8%
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)			1,921,399.00	1,921,399.00	250,310.07	2,111,721.00	(190,322.00)	-9.9%

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)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(50,000.00)	(50,000.00)	0.00	(50,000.00)	0.00	0.0%
TOTAL, EXPENDITURES			52,590,892.51	52,590,892.51	19,544,130.58	54,655,787.86	(2,064,895.35)	-3.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%



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)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(500,000.00)	0.00	(500,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	284,023.10
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	853,938.00
6300	Lottery: Instructional Materials	985,255.24
6546	Mental Health-Related Services	152,404.19
6547	Special Education Early Intervention Preschool Grant	228,749.55
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	563,657.88
9010	Other Restricted Local	211,880.51
Total, Restricted Balance		3,279,908.47

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		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2025-26)						
	District Regular	3,398.22	3,404.39			
	Charter School	0.00	0.00			
	Total ADA	3,398.22	3,404.39	.2%	Met	
1st Subsequent Year (2026-27)						
	District Regular	3,396.99	3,404.39			
	Charter School					
	Total ADA	3,396.99	3,404.39	.2%	Met	
2nd Subsequent Year (2027-28)						
	District Regular	3,388.11	3,392.70			
	Charter School					
	Total ADA	3,388.11	3,392.70	.1%	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.

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)	District Regular	3,541.00	3,549.00		
	Charter School				
	Total Enrollment	3,541.00	3,549.00	.2%	Met
1st Subsequent Year (2026-27)	District Regular	3,505.00	3,514.00		
	Charter School				
	Total Enrollment	3,505.00	3,514.00	.3%	Met
2nd Subsequent Year (2027-28)	District Regular	3,479.00	3,489.00		
	Charter School				
	Total Enrollment	3,479.00	3,489.00	.3%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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 Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	3,337	3,518	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,337</b>	<b>3,518</b>	<b>94.9%</b>
Second Prior Year (2023-24)			
District Regular	3,355	3,512	
Charter School			
<b>Total ADA/Enrollment</b>	<b>3,355</b>	<b>3,512</b>	<b>95.5%</b>
First Prior Year (2024-25)			
District Regular	3,398	3,549	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>3,398</b>	<b>3,549</b>	<b>95.7%</b>
Historical Average Ratio:			95.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	3,404	3,549		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>3,404</b>	<b>3,549</b>	<b>95.9%</b>	<b>Met</b>
1st Subsequent Year (2026-27)				
District Regular	3,377	3,514		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,377</b>	<b>3,514</b>	<b>96.1%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	3,353	3,489		
Charter School				
<b>Total ADA/Enrollment</b>	<b>3,353</b>	<b>3,489</b>	<b>96.1%</b>	<b>Not Met</b>

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)

As you can see from our prior year's data, we have been increasing our ADA to enrollment ratio since the COVID years. The ratio that we are estimating in future years is in-line with what have been experiencing (0.2% per year). While it may be greater the historical average by more than 0.5%, that average is being affected by the decreases that were seen during COVID.



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: -2.0% to +2.0%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	40,059,354.00	40,462,049.00	1.0%	Met
1st Subsequent Year (2026-27)	41,038,887.00	41,254,816.00	.5%	Met
2nd Subsequent Year (2027-28)	42,147,589.00	42,264,395.00	.3%	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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	27,921,902.28	31,054,267.68	89.9%
Second Prior Year (2023-24)	29,196,751.67	34,129,984.68	85.5%
First Prior Year (2024-25)	29,689,236.48	33,672,079.81	88.2%
	Historical Average Ratio:		87.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	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):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	31,428,737.48	36,770,428.03	85.5%	Met
1st Subsequent Year (2026-27)	32,490,790.87	36,739,634.94	88.4%	Met
2nd Subsequent Year (2027-28)	33,180,922.69	37,422,763.95	88.7%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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 Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2025-26)	638,104.47	658,985.64	3.3%	No
1st Subsequent Year (2026-27)	617,197.35	500,007.00	-19.0%	Yes
2nd Subsequent Year (2027-28)	616,693.21	500,007.00	-18.9%	Yes

Explanation:  
(required if Yes)

Due to uncertainty with the Federal government's policies regarding education funding, we are budgeting with the expectation that we will no longer receive Title II and Title III funding.

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

Current Year (2025-26)	5,260,021.96	6,595,266.10	25.4%	Yes
1st Subsequent Year (2026-27)	5,191,501.96	5,262,408.44	1.4%	No
2nd Subsequent Year (2027-28)	5,191,501.96	5,187,408.44	-.1%	No

Explanation:  
(required if Yes)

At Budget Adoption, we did not have allocation amounts for two new grants - RS 6019 and RS 7435. The increase is a reflection of that fact that we have now added those grants to our budget.

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

Current Year (2025-26)	4,325,266.02	4,206,739.21	-2.7%	No
1st Subsequent Year (2026-27)	3,861,179.83	3,551,116.23	-8.0%	Yes
2nd Subsequent Year (2027-28)	3,828,933.83	3,531,116.23	-7.8%	Yes

Explanation:  
(required if Yes)

Over the summer, we had two large decreases in our SpEd NPS and Residential placements. Because our SELPA has a "Shared Risk Pool" that reimburses us for a large percentage of those expenditures, those revenues went down as well. The drop in revenues is offset in the current year by donations (not budgeted at Budget Adoption). However, the drop is apparent in the out-years.

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

Current Year (2025-26)	2,248,896.14	2,863,870.17	27.3%	Yes
1st Subsequent Year (2026-27)	1,730,806.63	1,789,316.67	3.4%	No
2nd Subsequent Year (2027-28)	1,745,542.11	1,805,217.79	3.4%	No

Explanation:  
(required if Yes)

\$384k in donations (not budgeted at Budget Adoption), \$135k in expenditures from new grant (RS 6019), and \$31k in expenditures due to carry-over from last year (RS 6762)

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

Current Year (2025-26)	6,493,430.39	7,140,724.61	10.0%	Yes
1st Subsequent Year (2026-27)	5,636,314.40	5,660,475.91	.4%	No
2nd Subsequent Year (2027-28)	5,472,461.95	5,574,697.53	1.9%	No

Explanation:  
(required if Yes)

\$400k in donations (not budgeted at Budget Adoption). \$68k in expenditures from new grant (RS 7435)

**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)	10,223,392.45	11,460,990.95	12.1%	Not Met
1st Subsequent Year (2026-27)	9,669,879.14	9,313,531.67	-3.7%	Met
2nd Subsequent Year (2027-28)	9,637,129.00	9,218,531.67	-4.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	8,742,326.53	10,004,594.78	14.4%	Not Met
1st Subsequent Year (2026-27)	7,367,121.03	7,449,792.58	1.1%	Met
2nd Subsequent Year (2027-28)	7,218,004.06	7,379,915.32	2.2%	Met

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

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

- 1a. STANDARD 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.

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Due to uncertainty with the Federal government's policies regarding education funding, we are budgeting with the expectation that we will no longer receive Title II and Title III funding.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	At Budget Adoption, we did not have allocation amounts for two new grants - RS 6019 and RS 7435. The increase is a reflection of that fact that we have now added those grants to our budget.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	Over the summer, we had two large decreases in our SpEd NPS and Residential placements. Because our SELPA has a "Shared Risk Pool" that reimburses us for a large percentage of those expenditures, those revenues went down as well. The drop in revenues is offset in the current year by donations (not budgeted at Budget Adoption). However, the drop is apparent in the out-years.

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

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	\$384k in donations (not budgeted at Budget Adoption), \$135k in expenditures from new grant (RS 6019), and \$31k in expenditures due to carry-over from last year (RS 6762)
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	\$400k in donations (not budgeted at Budget Adoption). \$68k in expenditures from new grant (RS 7435)



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.

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	1,531,196.45	1,840,715.85 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,928,053.15

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 type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	10.0%	10.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>3.3%</b>	<b>3.3%</b>	<b>3.3%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(2,857,869.51)	37,270,428.03	7.7%	Not Met
1st Subsequent Year (2026-27)	(1,819,460.13)	37,239,634.94	4.9%	Not Met
2nd Subsequent Year (2027-28)	(1,612,243.19)	37,922,763.95	4.3%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

**Explanation:**  
(required if NOT met)

Increased Special Education spending, as well as difficulty in hiring 1:1 aides for our SpEd students have both increased our costs (we are forced to use a staffing agency for critical positions - which is very expensive. We recently modified our classified salary schedule to become more competitive with other local districts. This should allow us to hire staff directly. We are also decreasing supplies and services budgets district-wide. As you can see from the data above, our deficit spending is decreasing the further out we go.

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)	12,540,486.19	Met
1st Subsequent Year (2026-27)	10250539.48	Met
2nd Subsequent Year (2027-28)	8397981.3	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)

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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)	11,822,096.00	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)

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10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

	Current Year (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.)	3,404	3,377	3,353
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	55,155,787.86	52,858,294.38	53,335,484.85
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	55,155,787.86	52,858,294.38	53,335,484.85



4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,654,673.64	1,585,748.83	1,600,064.55
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>1,654,673.64</b>	<b>1,585,748.83</b>	<b>1,600,064.55</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,515,578.61	5,285,829.00	5,333,548.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	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		
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)	5,515,578.61	5,285,829.00	5,333,548.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	10.00%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>1,654,673.64</b>	<b>1,585,748.83</b>	<b>1,600,064.55</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

DATAENTRY: Enter an explanation if the standard is not met.

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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?

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the 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
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(7,754,818.84)	(8,779,541.74)	13.2%	1,024,722.90	Not Met
1st Subsequent Year (2026-27)	(7,414,375.48)	(8,313,027.76)	12.1%	898,652.28	Not Met
2nd Subsequent Year (2027-28)	(7,549,899.76)	(8,412,260.81)	11.4%	862,361.05	Not Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2025-26)	500,000.00	500,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	500,000.00	500,000.00	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)

The bulk of the increased contributions come from our SpEd program - increased personnel needs in combination with reduced "risk pool" reimbursements (revenues). We are reviewing the personnel needs internally, and (as described in an earlier explanation) have restructured our pay schedule to attract employees, which will reduce our need to use staffing agencies at a greatly increased cost.

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)





Other Long-term Commitments (continued):

Has total annual payment increased over prior year (2024-25)?

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Payments for one of our bonds did not begin until 2025-26. Revenues for these payments are built into the county's secured tax rolls. We got this.

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

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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)

No

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

n/a

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

n/a

2 OPEB Liabilities

a. Total OPEB liability

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00

0.00

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

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

3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

0.00

0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)



4.       Comments:

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

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

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B) First Interim

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


- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B) First Interim

- a. Required contribution (funding) for self-insurance programs  
Current Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)


- b. Amount contributed (funded) for self-insurance programs  
Current Year (2025-26)  
1st Subsequent Year (2026-27)  
2nd Subsequent Year (2027-28)


- 4 Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

**S8A. 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?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	192.00	187.00	187.00	187.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since 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:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year1st Subsequent Year2nd Subsequent Year  
 (2025-26)(2026-27)(2027-28)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year1st Subsequent Year2nd Subsequent Year  
 (2025-26)(2026-27)(2027-28)

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

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




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

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


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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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


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

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

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


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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since 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?

No

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

If No, continue with section S8B.

**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	164.00	174.00	174.00	174.00

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Oct 07, 2025

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 12, 2025

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

Yes

If Yes, date of budget revision board adoption:

Dec 09, 2025

4. Period covered by the agreement:

Begin Date:

End  
Date:

5. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

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

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


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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

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

**Classified (Non-management) Step and Column Adjustments**

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


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

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

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


**Classified (Non-management) - Other**

List other significant contract changes that have occurred since 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?

Yes

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	34.00	34.00	34.00	34.00

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since 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

--	--	--



Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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?
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


Management/Supervisor/Confidential

Step and Column Adjustments

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

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


Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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


S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	600,000.00	600,000.00	128,106.52	600,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,985,000.00	1,985,000.00	418,683.19	1,985,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	215,000.00	215,000.00	82,969.69	215,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,800,000.00	2,800,000.00	629,759.40	2,800,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	626,692.62	626,692.62	248,346.25	644,444.17	(17,751.55)	-2.8%
3) Employee Benefits		3000-3999	331,986.71	331,986.71	90,864.07	290,774.03	41,212.68	12.4%
4) Books and Supplies		4000-4999	1,071,000.00	1,071,000.00	456,330.17	1,071,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	253,417.75	253,417.75	50,128.51	255,232.75	(1,815.00)	-0.7%
6) Capital Outlay		6000-6999	70,000.00	70,000.00	62,369.14	70,000.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,403,097.08	2,403,097.08	908,038.14	2,381,450.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			396,902.92	396,902.92	(278,278.74)	418,549.05		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			396,902.92	396,902.92	(278,278.74)	418,549.05		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,407,182.49	3,407,182.49		3,407,182.49	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)			3,407,182.49	3,407,182.49		3,407,182.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,407,182.49	3,407,182.49		3,407,182.49		
2) Ending Balance, June 30 (E + F1e)			3,804,085.41	3,804,085.41		3,825,731.54		
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	3,804,085.41	3,804,085.41		3,825,731.54		
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		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	600,000.00	600,000.00	128,106.52	600,000.00	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			600,000.00	600,000.00	128,106.52	600,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,985,000.00	1,985,000.00	418,683.19	1,985,000.00	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			1,985,000.00	1,985,000.00	418,683.19	1,985,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	50,000.00	50,000.00	23,617.11	50,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75,000.00	75,000.00	42,581.22	75,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(847.00)	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	90,000.00	90,000.00	17,618.36	90,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			215,000.00	215,000.00	82,969.69	215,000.00	0.00	0.0%
TOTAL, REVENUES			2,800,000.00	2,800,000.00	629,759.40	2,800,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	489,278.92	489,278.92	191,357.65	512,297.97	(23,019.05)	-4.7%
Classified Supervisors' and Administrators' Salaries		2300	93,558.00	93,558.00	38,982.51	93,558.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	43,855.70	43,855.70	18,006.09	38,588.20	5,267.50	12.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			626,692.62	626,692.62	248,346.25	644,444.17	(17,751.55)	-2.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	160,028.64	160,028.64	56,777.67	167,808.79	(7,780.15)	-4.9%
OASDI/Medicare/Alternative		3301-3302	47,859.11	47,859.11	18,954.68	49,217.14	(1,358.03)	-2.8%
Health and Welfare Benefits		3401-3402	103,773.08	103,773.08	8,157.05	53,518.91	50,254.17	48.4%
Unemployment Insurance		3501-3502	318.53	318.53	125.78	327.42	(8.89)	-2.8%
Workers' Compensation		3601-3602	9,607.35	9,607.35	3,648.89	9,501.77	105.58	1.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,400.00	10,400.00	3,200.00	10,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			331,986.71	331,986.71	90,864.07	290,774.03	41,212.68	12.4%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	21,000.00	21,000.00	5,975.31	21,000.00	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)
Noncapitalized Equipment		4400	20,000.00	20,000.00	2,964.34	20,000.00	0.00	0.0%
Food		4700	1,030,000.00	1,030,000.00	447,390.52	1,030,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,071,000.00	1,071,000.00	456,330.17	1,071,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,000.00	6,000.00	5,056.99	6,000.00	0.00	0.0%
Dues and Memberships		5300	899.00	899.00	223.00	899.00	0.00	0.0%
Insurance		5400-5450	25,918.75	25,918.75	4,231.16	25,918.75	0.00	0.0%
Operations and Housekeeping Services		5500	135,100.00	135,100.00	0.00	135,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	7,546.70	9,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(708.30)	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	75,500.00	75,500.00	33,778.96	77,315.00	(1,815.00)	-2.4%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,417.75	253,417.75	50,128.51	255,232.75	(1,815.00)	-0.7%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	70,000.00	70,000.00	62,369.14	70,000.00	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			70,000.00	70,000.00	62,369.14	70,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,403,097.08	2,403,097.08	908,038.14	2,381,450.95		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,814,125.99
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	11,605.55
Total, Restricted Balance		3,825,731.54

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)
<b>A. REVENUES</b>								
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	606,000.00	606,000.00	157,436.11	606,000.00	0.00	0.0%
5) TOTAL, REVENUES			606,000.00	606,000.00	157,436.11	606,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,389.50	23,389.50	9,507.95	23,389.50	0.00	0.0%
3) Employee Benefits		3000-3999	9,876.43	9,876.43	4,028.21	9,862.59	13.84	0.1%
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	49,117.50	49,117.50	4,143.63	80,867.50	(31,750.00)	-64.6%
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			82,383.43	82,383.43	17,679.79	114,119.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			523,616.57	523,616.57	139,756.32	491,880.41		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			523,616.57	523,616.57	139,756.32	491,880.41		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	949,275.08	949,275.08		949,275.08	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)			949,275.08	949,275.08		949,275.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			949,275.08	949,275.08		949,275.08		
2) Ending Balance, June 30 (E + F1e)			1,472,891.65	1,472,891.65		1,441,155.49		
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	1,472,891.65	1,472,891.65		1,441,155.49		
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		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	56,000.00	56,000.00	19,691.11	56,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(376.00)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	550,000.00	550,000.00	138,121.00	550,000.00	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			606,000.00	606,000.00	157,436.11	606,000.00	0.00	0.0%
TOTAL, REVENUES			606,000.00	606,000.00	157,436.11	606,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	23,389.50	23,389.50	9,507.95	23,389.50	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			23,389.50	23,389.50	9,507.95	23,389.50	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,270.72	6,270.72	2,549.10	6,270.72	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,858.15	1,858.15	757.07	1,858.15	0.00	0.0%
Health and Welfare Benefits		3401-3402	469.14	469.14	198.69	469.14	0.00	0.0%
Unemployment Insurance		3501-3502	12.14	12.14	4.95	12.14	0.00	0.0%
Workers' Compensation		3601-3602	366.28	366.28	143.40	352.44	13.84	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	900.00	900.00	375.00	900.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,876.43	9,876.43	4,028.21	9,862.59	13.84	0.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	49,117.50	49,117.50	4,143.63	80,867.50	(31,750.00)	-64.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,117.50	49,117.50	4,143.63	80,867.50	(31,750.00)	-64.6%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			82,383.43	82,383.43	17,679.79	114,119.59		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	1,441,155.49
Total, Restricted Balance		1,441,155.49

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)
<b>A. REVENUES</b>								
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	180,000.00	180,000.00	41,572.43	120,000.00	(60,000.00)	-33.3%
5) TOTAL, REVENUES			180,000.00	180,000.00	41,572.43	120,000.00		
<b>B. EXPENDITURES</b>								
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	4,951.60	12,500.61	(12,500.61)	New
3) Employee Benefits		3000-3999	0.00	0.00	2,029.69	1,143.93	(1,143.93)	New
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	311,375.75	291,237.50	(291,237.50)	New
6) Capital Outlay		6000-6999	0.00	0.00	362,491.52	375,116.72	(375,116.72)	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	680,848.56	679,998.76		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			180,000.00	180,000.00	(639,276.13)	(559,998.76)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			180,000.00	180,000.00	(639,276.13)	(559,998.76)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,091,004.23	4,091,004.23		4,091,004.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,091,004.23	4,091,004.23		4,091,004.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,091,004.23	4,091,004.23		4,091,004.23		
2) Ending Balance, June 30 (E + F1e)			4,271,004.23	4,271,004.23		3,531,005.47		
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	4,271,004.23	4,271,004.23		3,531,005.47		
FACILITY RESERVES	0000	9780		4,271,004.23				
FACILITY RESERVES	0000	9780	4,271,004.23					
FACILITY RESERVES	0000	9780				3,531,005.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	180,000.00	180,000.00	42,510.43	120,000.00	(60,000.00)	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(938.00)	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			180,000.00	180,000.00	41,572.43	120,000.00	(60,000.00)	-33.3%
TOTAL, REVENUES			180,000.00	180,000.00	41,572.43	120,000.00		
<b>CLASSIFIED SALARIES</b>								
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	4,951.60	12,500.61	(12,500.61)	New
TOTAL, CLASSIFIED SALARIES			0.00	0.00	4,951.60	12,500.61	(12,500.61)	New
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	1,327.52	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	378.80	956.30	(956.30)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	249.03	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	2.48	6.25	(6.25)	New
Workers' Compensation		3601-3602	0.00	0.00	71.86	181.38	(181.38)	New
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	2,029.69	1,143.93	(1,143.93)	New
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								

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	308,954.50	278,387.50	(278,387.50)	New
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	2,421.25	12,850.00	(12,850.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	311,375.75	291,237.50	(291,237.50)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	348,585.00	361,210.20	(361,210.20)	New
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	13,906.52	13,906.52	(13,906.52)	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	362,491.52	375,116.72	(375,116.72)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	680,848.56	679,998.76		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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	25,000.00	25,000.00	10,262.55	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	10,262.55	25,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,000.00	25,000.00	10,262.55	25,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			525,000.00	525,000.00	10,262.55	525,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,575,910.39	1,575,910.39		1,575,910.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,910.39	1,575,910.39		1,575,910.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,910.39	1,575,910.39		1,575,910.39		
2) Ending Balance, June 30 (E + F1e)			2,100,910.39	2,100,910.39		2,100,910.39		
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	2,100,910.39	2,100,910.39		2,100,910.39		

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)
FACILITY RESERVES	0000	9780		2,100,910.39				
FACILITY RESERVES	0000	9780	2,100,910.39					
FACILITY RESERVES	0000	9780				2,100,910.39		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	25,000.00	25,000.00	10,465.55	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(203.00)	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			25,000.00	25,000.00	10,262.55	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	10,262.55	25,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			500,000.00	500,000.00	0.00	500,000.00		



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)
<b>A. REVENUES</b>								
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	80,000.00	80,000.00	71,310.73	120,000.00	40,000.00	50.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	71,310.73	120,000.00		
<b>B. EXPENDITURES</b>								
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	15,000.00	15,000.00	311.48	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,000.00	15,000.00	311.48	15,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			65,000.00	65,000.00	70,999.25	105,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	350,000.00	350,000.00	352,412.50	350,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(350,000.00)	(350,000.00)	(352,412.50)	(350,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(285,000.00)	(285,000.00)	(281,413.25)	(245,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,541,444.37	11,541,444.37		11,541,444.37	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)			11,541,444.37	11,541,444.37		11,541,444.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,541,444.37	11,541,444.37		11,541,444.37		
2) Ending Balance, June 30 (E + F1e)			11,256,444.37	11,256,444.37		11,296,444.37		
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	11,256,444.37	11,256,444.37		11,296,444.37		
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780		11,256,444.37				
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780	11,256,444.37					
RESERVED FOR PROJECTS (COMM FAC DIST)	0000	9780				11,296,444.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	72,735.73	120,000.00	40,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,425.00)	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			80,000.00	80,000.00	71,310.73	120,000.00	40,000.00	50.0%
TOTAL, REVENUES			80,000.00	80,000.00	71,310.73	120,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	15,000.00	15,000.00	311.48	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	311.48	15,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,000.00	15,000.00	311.48	15,000.00		
<b>INTERFUND TRANSFERS</b>								

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)
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	350,000.00	350,000.00	352,412.50	350,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			350,000.00	350,000.00	352,412.50	350,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(350,000.00)	(350,000.00)	(352,412.50)	(350,000.00)		



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)
<b>A. REVENUES</b>								
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	2,199,123.24	2,199,123.24	239,874.68	2,239,123.24	40,000.00	1.8%
5) TOTAL, REVENUES			2,199,123.24	2,199,123.24	239,874.68	2,239,123.24		
<b>B. EXPENDITURES</b>								
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	2,199,123.24	2,199,123.24	2,500,585.00	2,199,123.24	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			2,199,123.24	2,199,123.24	2,500,585.00	2,199,123.24		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(2,260,710.32)	40,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(2,260,710.32)	40,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,612,846.25	2,612,846.25		2,612,846.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,612,846.25	2,612,846.25		2,612,846.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,612,846.25	2,612,846.25		2,612,846.25		
2) Ending Balance, June 30 (E + F1e)			2,612,846.25	2,612,846.25		2,652,846.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,612,846.25	2,612,846.25		2,652,846.25		
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	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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	2,194,123.24	2,194,123.24	196,433.43	2,194,123.24	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	15,024.10	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	180.24	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	13,083.95	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	615.59	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	15,215.37	45,000.00	40,000.00	800.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(678.00)	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			2,199,123.24	2,199,123.24	239,874.68	2,239,123.24	40,000.00	1.8%
TOTAL, REVENUES			2,199,123.24	2,199,123.24	239,874.68	2,239,123.24		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	1,591,211.15	1,591,211.15	1,094,148.00	1,591,211.15	0.00	0.0%
Bond Interest and Other Service Charges		7434	607,912.09	607,912.09	1,406,437.00	607,912.09	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)			2,199,123.24	2,199,123.24	2,500,585.00	2,199,123.24	0.00	0.0%
TOTAL, EXPENDITURES			2,199,123.24	2,199,123.24	2,500,585.00	2,199,123.24		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	2,652,846.25
Total, Restricted Balance		2,652,846.25



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)
<b>A. REVENUES</b>								
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	(6,276.49)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(6,276.49)	0.00		
<b>B. EXPENDITURES</b>								
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	349,412.50	349,412.50	301,181.26	349,412.50	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			349,412.50	349,412.50	301,181.26	349,412.50		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(349,412.50)	(349,412.50)	(307,457.75)	(349,412.50)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	350,000.00	350,000.00	352,412.50	350,000.00	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	2,361.34	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			350,000.00	350,000.00	350,051.16	350,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			587.50	587.50	42,593.41	587.50		
<b>F. FUND BALANCE, RESERVES</b>								
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)			587.50	587.50		587.50		
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	587.50	587.50		587.50		
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	0.00	0.00	(6,373.49)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	97.00	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	(6,276.49)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(6,276.49)	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	109,412.50	109,412.50	56,181.26	109,412.50	0.00	0.0%
Other Debt Service - Principal		7439	240,000.00	240,000.00	245,000.00	240,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			349,412.50	349,412.50	301,181.26	349,412.50	0.00	0.0%
TOTAL, EXPENDITURES			349,412.50	349,412.50	301,181.26	349,412.50		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	350,000.00	350,000.00	352,412.50	350,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	350,000.00	352,412.50	350,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
<b>USES</b>								
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	2,361.34	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	2,361.34	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			350,000.00	350,000.00	350,051.16	350,000.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	587.50
Total, Restricted Balance		587.50

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	3,398.22	3,398.22	3,404.39	3,404.39	6.17	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	3,398.22	3,398.22	3,404.39	3,404.39	6.17	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	22.53	22.53	22.53	22.53	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	1.51	1.51	1.51	1.51	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	24.04	24.04	24.04	24.04	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	3,422.26	3,422.26	3,428.43	3,428.43	6.17	0.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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	
<b>d. Total, County Program Alternative Education         ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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	
<b>g. Total, District Funded County Program ADA         (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA     (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>					0.00	
<b>5. County Operations Grant ADA</b>					0.00	
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>					0.00	
<b>2. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
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	
<b>d. Total, Charter School County Program</b>						
<b>Alternative Education ADA</b>						
<b>(Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County</b>						
<b>Program ADA</b>						
<b>(Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b>						
<b>(Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>					0.00	
<b>6. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
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	
<b>d. Total, Charter School County Program</b>						
<b>Alternative Education ADA</b>						
<b>(Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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	
<b>f. Total, Charter School Funded County</b>						

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%

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

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: \_\_\_\_\_ Title: \_\_\_\_\_

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 09, 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: Lisa Donaldson Telephone: (530) 677-4461  
Title: Asst Supt Business Services E-mail: ldonaldson@my.rescueusd.org

**Criteria and Standards Review Summary**

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	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)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Section I - Expenditures	Funds 01, 09, and 62			2025-26 Expenditures	
	Goals	Functions	Objects		
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	55,155,787.86	
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	725,942.20	
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)					
1. Community Services	All	5000-5999	1000-7999	2,500.00	
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	647,939.91	
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00	
4. Other Transfers Out	All	9200	7200-7299	79,166.00	
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00	
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	15,000.00	
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00	
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00	
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,244,605.91	
D. Plus additional MOE expenditures:					
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00	
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				53,185,239.75	
<b>Section II - Expenditures Per ADA</b>				<b>2025-26 Annual ADA/Exps. Per ADA</b>	
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				3,428.43	
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,513.00	
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)				47,777,304.56	13,933.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)				0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)				47,777,304.56	13,933.87
B. Required effort (Line A.2 times 90%)				42,999,574.10	12,540.48
C. Current year expenditures (Line I.E and Line II.B)				53,185,239.75	15,513.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)				0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)				MOE Met	

<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)</p>			0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>				
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>				
<b>Description of Adjustments</b>	<b>Total Expenditures</b>		<b>Expenditures Per ADA</b>	
Total adjustments to base expenditures	0.00		0.00	

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,388,211.84
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 40,553,320.33

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.42%

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

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

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

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

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

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 2,018,363.51
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 245,942.49

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	49,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	5,500.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	191,179.18
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,509,985.18
9. Carry-Forward Adjustment (Part IV, Line F)	201,708.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,711,694.02
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	32,797,936.27
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	5,182,117.74
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,038,687.21
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	302,534.16
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,500.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	660,933.02
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,398,855.37
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,229,635.95
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	50,613,199.72
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	4.96%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.36%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	2,509,985.18
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	14,869.52
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.59%) times Part III, Line B19); zero if negative	201,708.83
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.59%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	201,708.83
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	201,708.83

Approved  
indirect  
cost rate: 4.59%

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Highest  
rate used  
in any  
program: 4.59%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	4127	18,476.64	848.00	4.59%
01	6266	277,344.70	12,730.00	4.59%
01	6500	6,969,266.83	159,944.50	2.29%
01	6546	138,670.99	6,365.00	4.59%
01	6547	332,265.99	15,251.00	4.59%
01	6770	417,771.18	4,178.00	1.00%
01	7435	68,225.00	3,131.00	4.59%
13	5310	1,231,450.95	50,000.00	4.06%



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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								478.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	39,160.50	0.00	0.00	0.00	0.00	2,382,930.99		2,422,091.49
2000-2999	Classified Salaries	257,881.28	0.00	0.00	0.00	0.00	1,818,974.75		2,076,856.03
3000-3999	Employee Benefits	169,365.06	0.00	0.00	0.00	0.00	1,690,772.50		1,860,137.56
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	180,010.00		212,310.00
5000-5999	Services and Other Operating Expenditures	176,553.00	0.00	0.00	0.00	0.00	1,645,924.66		1,822,477.66
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	675,059.84	0.00	0.00	0.00	200.00	7,718,612.90	0.00	8,393,872.74
7310	Transfers of Indirect Costs	181,560.50	0.00	0.00	0.00	0.00	0.00		181,560.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	181,560.50	0.00	0.00	0.00	0.00	0.00	0.00	181,560.50
	TOTAL COSTS	856,620.34	0.00	0.00	0.00	200.00	7,718,612.90	0.00	8,575,433.24
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	39,160.50	0.00	0.00	0.00	0.00	2,382,930.99		2,422,091.49
2000-2999	Classified Salaries	257,881.28	0.00	0.00	0.00	0.00	1,591,751.99		1,849,633.27
3000-3999	Employee Benefits	169,365.06	0.00	0.00	0.00	0.00	1,576,218.45		1,745,583.51
4000-4999	Books and Supplies	32,100.00	0.00	0.00	0.00	200.00	180,010.00		212,310.00
5000-5999	Services and Other Operating Expenditures	176,553.00	0.00	0.00	0.00	0.00	1,601,996.66		1,778,549.66
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	675,059.84	0.00	0.00	0.00	200.00	7,332,908.09	0.00	8,008,167.93
7310	Transfers of Indirect Costs	181,560.50	0.00	0.00	0.00	0.00	0.00		181,560.50
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	181,560.50	0.00	0.00	0.00	0.00	0.00	0.00	181,560.50
	TOTAL BEFORE OBJECT 8980	856,620.34	0.00	0.00	0.00	200.00	7,332,908.09	0.00	8,189,728.43
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								9,337.81
	TOTAL COSTS								8,199,066.24

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	2,500.00		2,500.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	93,463.11		93,463.11
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	47,533.69		47,533.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,500.00		2,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	6,570.00		6,570.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	152,566.80	0.00	152,566.80
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	152,566.80	0.00	152,566.80
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								9,337.81
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								6,856,869.33
	TOTAL COSTS								7,018,773.94

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								478.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

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

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

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

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

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

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

SELPA: El Dorado County (BU)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2025-26 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
Condition 3a	135,897.64	135,897.64
Condition 3a	249,271.64	249,271.64
Condition 3c	31,944.00	31,944.00
Total exempt reductions	417,113.28	417,113.28

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

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



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

**SELPA:**      **El Dorado County (BU)**

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

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

**If (b) is greater than (a).**

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

**If (b) is less than (a).**

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

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


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

SELPA: El Dorado County (BU)


SECTION 3

		Column A	Column B	Column C
		Projected Exps. (LP-I Worksheet) FY 2025-26	Actual Expenditures Comparison Year FY 2024-25	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>				
Test 1	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
	a. Total special education expenditures	8,575,433.24		
	b. Less: Expenditures paid from federal sources	376,367.00		
	c. Expenditures paid from state and local sources	8,199,066.24	6,304,683.65	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,304,683.65	
	Less: Exempt reduction(s) from SECTION 1		417,113.28	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from state and local sources	8,199,066.24	5,887,570.37	2,311,495.87

If the difference in Column C for the Section 3.Test 1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

		Projected Exps. FY 2025-26	Comparison Year FY 2024-25	Difference
Test 2	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.			
	a. Total special education expenditures	8,575,433.24		
	b. Less: Expenditures paid from federal sources	376,367.00		
	c. Expenditures paid from state and local sources	8,199,066.24	6,595,645.94	
	Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		6,595,645.94	
	Less: Exempt reduction(s) from SECTION 1		417,113.28	

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

09 61978 0000000  
Report SEMAI  
G8135JSG1X(2025-26)

SELPA: El Dorado County (BU)

Less: 50% reduction from SECTION 2

0.00

Net expenditures paid from state and local sources

8,199,066.24 6,178,532.66

d. Special education unduplicated pupil count

478.00 478.00

e. Per capita state and local expenditures (Test2c/Test2d)

17,152.86 12,925.80

4,227.06

If the difference in Column C for the Section 3.Test 2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

		Projected Exps.	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 3	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
	a. Expenditures paid from local sources	7,018,773.94	4,747,792.49	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		4,747,792.49	
	Less: Exempt reduction(s) from SECTION 1		417,113.28	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	7,018,773.94	4,330,679.21	2,688,094.73

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

		Projected Exps.	Comparison Year	
		FY 2025-26	FY 2024-25	Difference
Test 4	Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
	a. Expenditures paid from local sources	7,018,773.94	4,747,792.49	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		4,747,792.49	
	Less: Exempt reduction(s) from SECTION 1		417,113.28	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	7,018,773.94	4,330,679.21	

First Interim  
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SELPA: El Dorado County (BU)

b. Special education unduplicated pupil count	478.00	478.00	
c. Per capita local expenditures (Test4a/Test4b)	14,683.63	9,060.00	5,623.63

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

Lisa Donaldson

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Asst Supt Business Svcs

Title

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Telephone Number

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E-mail Address

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

SELPA: El Dorado County (BU)

Object Code	Description	El Dorado County Office of Education (BU00)	Buckeye Union Elementary (BU01)	Camino Union Elementary (BU02)	Gold Oak Union Elementary (BU03)	Gold Trail Union Elementary (BU04)	Mother Lode Union Elementary (BU05)
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>							

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

SELPA: El Dorado County (BU)

Object Code	Description	El Dorado County Office of Education (BU00)	Buckeye Union Elementary (BU01)	Camino Union Elementary (BU02)	Gold Oak Union Elementary (BU03)	Gold Trail Union Elementary (BU04)	Mother Lode Union Elementary (BU05)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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



SELPA: El Dorado County (BU)

Object Code	Description	Pioneer Union Elementary (BU06)	Placerville Union Elementary (BU07)	Pollock Pines Elementary (BU08)	Rescue Union Elementary (BU09)	El Dorado Union High (BU10)	Black Oak Mine Unified (BU11)
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>							

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

SELPA: El Dorado County (BU)

Object Code	Description	Pioneer Union Elementary (BU06)	Placerville Union Elementary (BU07)	Pollock Pines Elementary (BU08)	Rescue Union Elementary (BU09)	El Dorado Union High (BU10)	Black Oak Mine Unified (BU11)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: El Dorado County (BU)

Object Code	Description	Indian Diggings Elementary (BU14)	Latrobe Elementary (BU15)	Silver Fork Elementary (BU16)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00

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

SELPA: El Dorado County (BU)

Object Code	Description	Indian Diggings Elementary (BU14)	Latrobe Elementary (BU15)	Silver Fork Elementary (BU16)	Adjustments*	Total
<b>PROJECTED EXPENDITURES - Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>						0.00

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

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	(50,000.00)				
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	50,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	350,000.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			



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	50,000.00	(50,000.00)	850,000.00	850,000.00		

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: \_\_\_\_\_ Title: \_\_\_\_\_

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 09, 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: Lisa Donaldson Telephone: (530) 677-4461  
Title: Asst Supt Business Services E-mail: ldonaldson@my.rescueusd.org

#### Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	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)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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