

**Agenda**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**BOARD ROOM – 300 B Street**  
**March 11, 2026**  
**6:00 p.m. Closed Session**  
**6:30 p.m. Estimated Open Session**

District LCAP Goals

- ❖ Goal 1 – Biggs Unified will provide conditions of learning that will develop College and Career Ready students. Priority 1, 2 and 7.
- ❖ Goal 2 – Biggs Unified will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 and 8.
- ❖ Goal 3 – Biggs Unified will promote students engagement and a school culture conducive to learning. Priority 3, 5 and 6.

**OPEN SESSION**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES**

Pg 4-8     A. February 11, 2026 Regular Meeting

- 6. PUBLIC COMMENT** – Anyone wishing to address the Board on Items listed under Closed Session on the agenda may do so at this time. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

**CLOSED SESSION**

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Litigation; Pursuant to Government Code Section 54956.9
5. Instructions to Board Negotiators, Superintendent and Board Member, Pursuant to Government Code Section 54957.6(a)

If Closed Session is not completed before 6:30 p.m., it will resume immediately following the open session/regular meeting.

**RECONVENE TO OPEN SESSION**

- 7. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 8. PARENT ASSOCIATIONS REPORTS**
- 9. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**

**10. PUBLIC COMMENT** - Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

Pg 9-47 **11. PUBLIC HEARING** – To allow public input on Resolution 2025-2026 #004 Increasing School Facilities Fees as Authorized by Government Code Section 65995(b) 3

**12. STUDENT REPRESENTATIVE REPORTS AND RECOGNITION**

A. Student(s) of the Month

Pg 48-55 B. Recognition of submissions for the CA Association of Educational Office Professionals Annual Poster Contest, theme: “What I Love About School”

C. ASB

D. FFA

**13. REPORTS** - Pursuant to the Brown Act: Gov. Code 854950 et.seq. - Reports are limited to announcements or brief descriptions of individual activities

A. DEAN OF STUDENTS’ REPORT:

B. RCA/MIDDLE SCHOOL PRINCIPAL’S REPORT:

C. HIGH SCHOOL PRINCIPAL’S REPORT:

D. M/O/T AND FOOD SERVICE DIRECTOR’S REPORT:

E. SUPERINTENDENT’S REPORT:

Pg 56-64 F. CBO’S REPORT:

G. BOARD MEMBER REPORTS:

**14. CONSENT AGENDA** - All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

Pg 65 A. Approve Superintendent’s recommendations regarding Inter-District Agreement Request(s) as listed for the 2025-2026 and the 2026-2027 school years

Pg 66-71 B. Approve AP Vendor Check Register and Purchase Order Listing February 1, 2026 – February 28, 2026

**15. ACTION ITEMS**

Pg 72-74 A. Approve Resolution 2025-2026 #004 Increasing School Facilities Fees as Authorized by Government Code Section 65995(b)3

Pg 75-78 B. Approve Consultant Agreement with Pedal Press for Arts, Media and Graphic Design services

C. Layoff one vacant/open Multi Subject Certificated Teacher position at BES

Pg 79-85 D. Adopt the New or Updated Board Policies (BP), Admin. Regulations (AR), and Exhibits (E) from the CSBA February 2026 release

Pg 86-87 E. Approve the updated 2025-2026 Transportation Services Plan

**16. PERSONNEL ACTION**

- A. Approve Moneek Graves as Pool Supervisor for the 2026 season
- B. Accept retirement of teacher, Wendy Hall, effective May 28, 2026. This action rescinds the Board’s acceptance of Wendy Hall’s resignation at the February 11, 2026 Regular Board Meeting.
- C. Accept resignation of Dean of Students at BES, Beverly Landers, effective the end of her 2025-2026 contract
- D. Approve Leland Papa as Lower Grades RSP Teacher from March 1, 2026 to May 28, 2026. Mr. Papa will be working under an Intern Education Specialist Credential
- E. Approve Lauryn Hoogeveen as a Substitute Classified Instructional Aide
- F. Approve the following Assistant Track Coaches:  
Sean Phillips  
Lilly Baker
- G. Approve Leland Papa as an Assistant Baseball Coach
- H. Approve the following coaching staff for the fall 2026 BHS Football season:  
Eli Munoz – Assistant Varsity, paid  
Mike Pequette – Assistant Varsity, paid split stipend  
Jacob Hartley – Assistant Varsity paid split stipend  
Garrhett Milburn – Head Junior Varsity, paid  
Cody Owen – Assistant Junior Varsity, paid  
Shawn Smith – Assistant, non-paid  
David Espinoza, Assistant, non-paid  
Kameron Smith, Assistant, non-paid
- I. Approve Michael Mitchell as a Certificated Substitute Teacher

**17. INFORMATION ITEMS**

- A. Bond Expense Report to date: No attachment this month.

**18. FUTURE ITEMS FOR DISCUSSION**

**19. ADJOURNMENT**

Notice to the Public: Please contact the Superintendent’s Office at 868-1281 ext. 8100 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request. Agenda materials are available for public inspection at 300 B St., Biggs, CA 95917

**Minutes**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**February 11, 2026**

**OPEN SESSION**

**CALL TO ORDER** – President Jesmer called the meeting to order at 6:00 p.m.

**ROLL CALL** - Board members present: Melissa Jesmer, Sean Avram, Jonna Phillips, M. America Navarro, and Linda Brown were present. Board members absent: No members were absent.

**PLEDGE OF ALLEGIANCE** – President Jesmer led the Pledge of Allegiance.

**APPROVAL OF AGENDA**: The Board approved the agenda with the addition of the name Eddie Del Rio added for Personnel Action Item Number 15F – Approve Head Varsity Football Coach. MSCU (Phillips/Brown) 5/0

Jesmer - Aye

Phillips - Aye

Navarro - Aye

Avram - Aye

Brown - Aye

**APPROVAL OF MINUTES**: The Board approved the minutes from the Regular Board Meeting on January 14, 2026 as written. MSCU (Navarro/Avram) 5/0

Jesmer – Aye

Phillips –Aye

Navarro – Aye

Avram - Aye

Brown – Aye

**PUBLIC COMMENT (Closed Session Items)** – None

**The Board adjourned into Closed Session at 6:01 p.m.**

**CLOSED SESSION**

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Litigation; Pursuant to Government Code Section 54956.9  
C.D., Guardian Ad Litem for P.D. vs. Biggs Unified School District, Case No. 25CV02049

**Closed Session was adjourned at 6:32 p.m. and the Board reconvened to Open Session at 6:32 p.m.**  
Staff Present: Doug Kaelin, Superintendent; Loretta Long, Admin. Assist. & HR Director; Analyn Dyer, CBO; Tracey McPeters, RCA and Middle School Principal

**ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION** – President Jesmer announced that no action was taken in Closed Session.

**PARENT ASSOCIATIONS REPORTS** – None

**CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS** – None

**PUBLIC COMMENT**- None

**STUDENT REPRESENTATIVE REPORTS AND STUDENT RECOGNITION**

STUDENT(S) OF THE MONTH: Holly Perkins presented her Student of the Month. Tracey McPeters presented Elizabeth Terpening’s pick for Student of the Month.

ASB REPORT: Mason Kaelin reported that Homecoming festivities went well. There was a massive turnout at the game. Ryan Flowers won Homecoming King, and Emma Bermudez won Homecoming Queen. They are busy planning for this year’s Battle of the Sexes (BOTS) where there will be activities and dress up days.

FFA REPORT: Mason Kaelin reported that they are getting ready for the Silver Dollar Fair. Shoary Gonzalez and Rhegan Jones were voted to be state delegates. FFA is excited for all the events planned to finish off the school year.

**REPORTS:**

DEAN OF STUDENTS’ REPORT: Tracey McPeters read the report from Beverly Landers and submitted it for the record.

RCA/MIDDLE SCHOOL PRINCIPAL’S REPORT: Tracey McPeters read her report and submitted it for the record.

HIGH SCHOOL PRINCIPAL’S REPORT: Doug Kaelin reported that the spring semester is off to a flying start. Winter sports are winding down, and all four basketball teams are league champions. The CIF is having their seeding meeting on Friday, and we will find out when and where they will play for the playoffs. Four wrestlers are moving on to Divisionals. Progress reports come out this Friday. Mr. Kaelin and the counselor are meeting with seniors who may have problems meeting graduation requirements. They are working on the Master Schedule for the 2026-2027 school year. Students had a good time at the recent MORP dance. The Math curriculum adoption is underway. Connor McGee is looking at ways to restructure the program from middle school through high school for the better. The cheer team finished seventh out of ten teams in the CIF competition. Students are getting ready for the Silver Dollar Fair. This year, there is a football game scheduled for the Friday of the Butte County Fair. There is talk of Gridley moving the fair to the beginning of August. Students are loving the drumming independent contractor that has come in to teach classes for a few weeks.

M/O/T/, FOOD SERVICE DIRECTOR’S REPORT: John Strattard’s previously submitted report was reviewed.

SUPERINTENDENT’S REPORT: Doug Kaelin reported that Analyn Dyer will be honored as CBO of the year at tomorrow’s ACSA dinner. Mr. Kaelin says that our district has a good relationship with our unions when compared to other districts in California. Many districts are on or threatening strike throughout the state. We are moving forward with bond projects. The roof is coming along nicely and looks like

the old one. Our district building is old. Maintenance found that cement walls were blocking access to pipes in the foundation. Surveys have been completed for the new gym and classrooms. Jonna Phillips visited a gym similar to the one we are having built. Ours is a little bigger. The architects are adjusting the plans for storage space. It will go out to bid later this spring. The high school roofing project will go out to bid soon. We are having heating issues with some of our units. The MOT department is prepping for the transition from winter to spring. The new BHS marquee looks nice. It was suggested that flowers be planted around the bottom of the signs. Talk to John Strattard in maintenance for info regarding how to get that done.

CBO'S REPORT: Anayln Dyer reported that we are changing auditors. The modernization project from 2020 still needs to be audited as a prerequisite to Prop 2 and new grants. Our current auditor did not complete the annual bond report, so our new firm will complete it. Mrs. Dyer is busy working on the Second Interim Budget for March.

BOARD MEMBER REPORTS: None

**CONSENT AGENDA:** The Board approved Consent Agenda Items A-C. MSCU (Avram/Phillips) 5/0

Jesmer – Aye

Avram – Aye

Phillips – Aye

Navarro – Aye

Brown – Aye

- A. Approve Superintendent's recommendations regarding Inter-District Agreement Request(s) as listed for the 2025-2026 and the 2026-2027 school years
- B. Approve AP Vendor Check Register and Purchase Order Listing January 1, 2026 – January 31, 2026
- C. Approve Fundraiser Requests for 2025-2026

**ACTION ITEMS:** The Board approved Action Items A-H. MSCU (Brown/Navarro) 5/0

Jesmer – Aye

Avram – Aye

Phillips – Aye

Navarro – Aye

Brown – Aye

- A. Approve agreement with Nichols, Melburg, & Rossetto for the Biggs High School Buildings Roof Replacement
- B. Approve overnight field trip for the FFA to the State Conference in Ontario, CA
- C. Approve Auditor Engagement with Stephen Roatch Accountancy Corporation for auditing services for the next three fiscal years and for Measure A-Building Fund 24/25 and 25/26 auditing services

- D. Approve Annual Certification of Temporary Athletic Coaches:  
*The Board is certifying to the State Board of Education that the walk-on coaches have been properly certified. Administration assures the Board that all coaches have been hired according to the Title 5 regulations.*
- E. Approve updated Safety Plans for each school site:  
*Biggs Elementary School  
Richvale Charter Academy  
Biggs High School*
- F. Approve attendance for Melissa Green at the 2026 Convergence Conference of the California Speech-Language-Hearing Association; estimated cost \$3,311.35
- G. Adopt the New or Updated Board Policies (BP), Admin. Regulations (AR), and Exhibits (E) from the CSBA January 2026 release
- H. Approve contracted agreement with James Marta & Company LLP for auditing services for School Facility Projects

**PERSONNEL ACTION ITEMS:** The Board approved Personnel Action Items A-J. MSCU (Navarro/Phillips)  
5/0

Jesmer – Aye  
Avram – Aye  
Phillips – Aye  
Navarro – Aye  
Brown – Aye

- A. Accept resignation of Wendy Hall, Certificated Multi-Subject Teacher at RCA, effective May 28, 2026
- B. Approve the following Certificated Stipend positions for the 2025-2026 school year:  
Connor McGee – Academic Decathlon Coordinator  
Ashleigh Summerfield – State Testing Coordinator
- C. Approve Megan Shelton as a walk-on assistant softball coach
- D. Approve Ashley Foote as a walk-on assistant softball coach
- E. Approve Ashley Rudd as a walk-on assistant softball coach
- F. Approve Head Varsity Football Coach for 2026-2027 season (Eddie Del Rio named at time of agenda approval)
- G. Approve Certificated Teacher at BHS, April Robinson’s, request for extended medical leave from April 28, 2026 to May 28, 2026

- H. Accept resignation of Bree Martin (Rosales), Certificated Multi-Subject Teacher at BES, effective May 28, 2026
- I. Approve Bereniz Baltazar as a 4.5 HR Instructional Aide at RCA effective February 2, 2026
- J. Approve Ernest Rodriguez as a Certificated Substitute Teacher

**INFORMATION ITEMS:**

- A. Bond Expense Report to date: previously submitted report was reviewed
- B. LCAP mid-year update for the District and for RCA: previously submitted report was reviewed
- C. Night of the Stars dinner: Wednesday, May 6, 2026: time set for 6:00 p.m.
- D. Review Del Reeder Scholarship; Scholarship Night Monday, May 11, 2026: last year's application reviewed and it was determined the Board wants to keep it the same

**FUTURE ITEMS FOR DISCUSSION – None**

**ADJOURNMENT – 7:06 p.m.**

**MINUTES APPROVED AND ADOPTED:**

\_\_\_\_\_

Presiding President

\_\_\_\_\_

Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.



Level I Developer Fee Study  
for  
Biggs Unified School District

February 5, 2026

Doug Kaelin, Superintendent

Board of Trustees

Melissa Jesmer, President  
Sean Avram, Vice President  
Jonna Phillips, Clerk  
Linda Brown, Member  
M. America Navarro, Member

Prepared by:

Jack Schreder & Associates, Inc.



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## EXECUTIVE SUMMARY

- Education Code Section 17620 authorizes school districts to levy a fee, charge, dedication, or other form of requirement against any development project for the construction or modernization of school facilities, provided the District can show justification for levying of fees.
- In January 2026, the State Allocation Board's biennial inflation adjustment changed the fee to \$5.38 per square foot for residential construction and \$0.87 per square foot for commercial/industrial construction.
- The Biggs Unified School District is justified in collecting \$5.38 per square foot of residential construction and \$0.87 per square foot of commercial/industrial construction, with the exception of mini storage and agriculture which should be collected at \$0.04 and \$0.49 per square foot of construction, respectively.
- In general, it is fiscally more prudent to extend the useful life of an existing facility than to construct new facilities when possible. The cost to modernize facilities is approximately 41.1 percent of the cost to construct new facilities.
- The residential justification is based on the Biggs Unified School District's projected modernization need of \$4,949,028 for students generated from residential development over the next 25 years and the projected residential square footage of 247,800.
- Based on the modernization need for students generated from projected residential development and the projected residential square footage, each square foot of residential construction will create a school facility cost of \$19.97 ( $\$4,949,028 / 247,800$ ).
- Each square foot of commercial/industrial construction will create a school facility cost ranging from \$0.04 to \$3.43 per square foot of new commercial/industrial construction.
- For both residential and commercial/industrial development, the fees authorized by Government Code section 65995 are justified.

## SCHOOL DISTRICT BACKGROUND

The Biggs Unified School District, located in Butte County, serves approximately 534 students in transitional kindergarten through twelfth grade. The majority of students identify as White, (approximately 54%), followed by the Hispanic or Latino (approximately 41%) with a small portion of other ethnic groups. An estimated 66% of students meet the criteria for being socioeconomically disadvantaged.

According to the Local Control Accountability Plan (LCAP), the Biggs Unified School District promotes, expects, and accepts nothing short of excellence. The District's mission is to "empower students so that each actualizes his or her unique potential and responsibly contributes to a global society, through a system distinguished by rigorous academics, innovative use of technology, creative exploration, and nurturing learning experiences." BUSD emphasizes literacy through the science of reading and standards-based assessments and strengthens math instruction with Cognitively Guided Instruction (CGI) and Building Thinking Classrooms. The district maintains small class sizes (22:1 in TK-3 and 23:1 in grades 4-5) and ensures equitable technology access with a 1:1 Chromebook ratio. Future plans include using bond funds to construct a new gym and classrooms at the middle school and to upgrade facilities at Biggs High, the district pool, and Richvale Elementary. Instruction aligns with California State Standards, supported by ongoing professional development in curriculum, assessment, social-emotional learning, and school safety. Students have access to enrichment through six Career Technical Education (CTE) pathways, athletics, after-school programs, and leadership opportunities. Support services include special education, counseling, ELD instruction, and bilingual aides.

## INTRODUCTION

In September 1986, the Governor signed into law Assembly Bill 2926 (Chapter 887/Statutes 1986) which granted school district governing boards the authority to impose developer fees. This authority is codified in Education Code Section 17620 which states in part "...the governing board of any school district is authorized to levy a fee, charge, dedication or other form of requirement against any development project for the construction or modernization of school facilities."

The Level I fee that can be levied is adjusted every two years according to the inflation rate, as listed by the state-wide index for Class B construction set by the State Allocation Board. In January of 1992, the State Allocation Board increased the Level I fee to \$1.65 per square foot for residential construction and \$0.27 per square foot for commercial/industrial construction.

Senate Bill 1287 (Chapter 1354/Statutes of 1992) effective January 1, 1993, affected the facility mitigation requirements a school district could impose on developers. Senate Bill 1287 allowed school districts to levy an additional \$1.00 per square foot of residential construction (Government Code Section 65995.3). The authority to levy the additional \$1.00 was rescinded by the failure of Proposition 170 on the November 1993 ballot.

In January 1994, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.72 per square foot for residential construction and \$0.28 per square foot for commercial/industrial construction.

In January 1996, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.84 per square foot for residential construction and \$0.30 per square foot for commercial/industrial construction.

In January 1998, the State Allocation Board's biennial inflation adjustment changed the fee to \$1.93 per square foot for residential construction and \$0.31 per square foot for commercial/industrial construction.

In January 2000, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.05 per square foot for residential construction and \$0.33 per square foot for commercial/industrial construction.

In January 2002, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.14 per square foot for residential construction and \$0.36 per square foot for commercial/industrial construction.

In January 2004, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.24 per square foot for residential construction and \$0.41 per square foot for commercial/industrial construction.

In January 2006, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.63 per square foot for residential construction and \$0.42 per square foot for commercial/industrial construction.

In January 2008, the State Allocation Board's biennial inflation adjustment changed the fee to \$2.97 per square foot for residential construction and \$0.47 per square foot for commercial/industrial construction.

In January 2010, the State Allocation Board's biennial inflation adjustment maintained the fee at \$2.97 per square foot for residential construction and \$0.47 per square foot for commercial/industrial construction.

In January 2012, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.20 per square foot for residential construction and \$0.51 per square foot for commercial/industrial construction.

In January 2014, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.36 per square foot for residential construction and \$0.54 per square foot for commercial/industrial construction.

In February 2016, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.48 per square foot for residential construction and \$0.56 per square foot for commercial/industrial construction.

In January 2018, the State Allocation Board's biennial inflation adjustment changed the fee to \$3.79 per square foot for residential construction and \$0.61 per square foot for commercial/industrial construction.

In January 2020, the State Allocation Board's biennial inflation adjustment changed the fee to \$4.08 per square foot for residential construction and \$0.66 per square foot for commercial/industrial construction.

In February 2022, the State Allocation Board's biennial inflation adjustment changed the fee to \$4.79 per square foot for residential construction and \$0.78 per square foot for commercial/industrial construction.

In January 2024, the State Allocation Board's biennial inflation adjustment changed the fee to \$5.17 per square foot for residential construction and \$0.84 per square foot for commercial/industrial construction.

In January 2026, the State Allocation Board's biennial inflation adjustment changed the fee to \$5.38 per square foot for residential construction and \$0.87 per square foot for commercial/industrial construction.

The next adjustment to the fee will occur at the January 2028 State Allocation Board meeting.

In order to levy a fee, a district must make a finding that the fee to be paid bears a reasonable relationship and be limited to the needs of the community for elementary or high school facilities and be reasonably related to the need for schools caused by the development. Fees are different from taxes and do not require a vote of the electorate. Fees may be used only for specific purposes and there must be a reasonable relationship between the levying of fees and the impact created by development.

In accordance with the recent decision in the *Cresta Bella LP v. Poway Unified School District*, 218 Cal. App.4<sup>th</sup> 438 (2013) court case, school districts are now required to demonstrate that reconstruction projects will generate an increase in the student population thereby creating an impact on the school district's facilities. School districts

must establish a reasonable relationship between an increase in student facilities needs and the reconstruction project in order to levy developer fees.

### *Purpose of Study*

This study will demonstrate the relationship between residential and commercial/industrial growth and the need for the modernization of school facilities in the Biggs Unified School District.

## **SECTION I: DEVELOPER FEE JUSTIFICATION**

Developer fee law requires that before fees can be levied a district must find that justification exists for the fee. Government Code Section 66001 (g) states that a fee shall not include the costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with a general plan. This section of the study will show that justification does exist for levying developer fees in the Biggs Unified School District.

### **Facilities Capacity**

The District's capacity is adequate to house the District's current student population. Facility needs exist regardless of the availability of capacity to house student enrollments, inclusive of student enrollment generated from new development. New students generated from future development will create a burden on existing school facilities. Capital improvements, including upgrades or the replacement of existing facilities with new facilities for their continued long-term use, are necessary to adequately house future enrollment growth at all school levels.

The District's current total student capacity will diminish over time if the District does not modernize its facilities. Without modernization of aging buildings, some facilities will become unavailable, which will decrease the District's total student capacity. New development in the District necessitates that modernization occur in order to continue to have available school housing for newly generated students. As part of

these modernization efforts, the District plans to modernize existing schools and to replace some of its existing schools with new buildings on the same site as the existing schools become old, inadequate, and pose health and safety challenges.

### **Modernization and Reconstruction**

Extending the useful life of a school is a cost effective and prudent way to house students generated from future development. The state of California recognizes the need to extend the life of existing schools and provides modernization funding through the State School Facility Program. For the purpose of this report, modernization and reconstruction are used interchangeably since many of the improvements are common to both programs. Developer fees may not be used for regular maintenance, routine repair of school buildings and facilities or deferred maintenance. The District plans to use developer fees to replace aging portables at Biggs Elementary and Biggs High School, update technology, upgrade air filtration and distribution systems, modernize classrooms, repair roofs, and expand outdoor playground structures for physical education. When it becomes necessary to add classrooms in the future, developer fees will be used on the construction of new classrooms. Projects will be funded as developer fee revenue is generated. The authorization to justify modernization and reconstruction of school facilities and extend the useful life of existing schools is contained in Education Code Section 17620 and Government Code Section 66001 (g). School districts are permitted to modernize or replace existing or build new school facilities with developer fees as justified by this Study.

### **Modernization Need**

As new students are generated by new development, the need to increase the useful life of school facilities will be necessary. In order to calculate the District's estimated modernization need generated by students from new development, it is necessary to determine the following factors: the number of units included in proposed developments, the District student yield factor, and the per pupil cost to modernize facilities.

## Projected Development

To show a reasonable relationship exists between the construction of new housing units and the need for modernized school facilities, it will be shown that residential construction will create a school facility cost impact on the Biggs Unified School District by students generated from new development. The Biggs Unified School District is located within the Butte County and the City of Biggs Planning Jurisdictions.

The City of Biggs Planning Department stated that future annexation areas as a result of the Biggs Phased Annexation Plan which is currently underway may increase housing production over the next 5 to 10 years. However, to date, Biggs has not received new residential development proposals as a result of the Phased Annexation Plan. The City of Biggs is currently processing two tentative subdivision maps, both of which have been deemed incomplete due to environmental review issues. Due to the uncertainty of how the Plan will impact future development, the Planning Department suggested using the average of the previous five years of development to project future development. In the coming years, they hope to have a better understanding of how the Phased Annexation Plan will impact development.

According to the County and City Planning Departments, development may continue at about the same rate as the previous five years. According to developer fee records, an average of seven new or expanded residential units were constructed per year for the previous five years. An estimated 175 (7 x 25) new or expanded residential units may be constructed within District boundaries in the next 25 years. Therefore, a total of 175 residential units were included to calculate the Level I fee.

The School Facility Program allows districts to apply for modernization funding for classrooms over 25 (permanent) or 20 (portable) years, meaning that school facilities are presumed to be eligible for, and therefore need, modernization after that time period. It is therefore generally presumed that school facilities have a useful life span of 25 years before modernization is needed in order to maintain the same level of service as previously existed. The same would be true for modernization of buildings 25 years after their initial modernization. In some cases, these older buildings may need to be closed entirely for the health and safety of students, teachers, staff, and other occupants. Aging infrastructure and building problems can profoundly impact a school's ability to safely

remain in service and to continue delivering the instructional program to students at existing levels of service. Therefore, the District's modernization needs are considered over a 25 year period, and a 25 year projection has been included in the Study when considering the homes that will generate students for the facilities in question. Future development will generate additional students for the District to house. Developer fees generated from future development may be used to modernize or construct facilities to house students from planned future development.

School facilities have a limited usable lifespan, and school districts must consider the lifespan for each facility when planning and determining student housing needs in the future. Residential units will be built at different times over the coming years, and it is difficult to predict when construction on these projects will be complete. Additionally, the homes in these developments may be immediately occupied with families with school-aged children, or they may not be occupied by school-aged children for another five, ten or fifteen years as young people who move in begin starting to have families. Thus, the District must be prepared to house students from new developments for the next several decades.

### Student Generation Rate

In determining the impact of new development, the District is required to show how many students will be generated from the new development. In order to ensure that new development is paying only for the impact of those students that are being generated by new homes and businesses, the student generation rate is applied to the number of new housing units to determine development-related impacts. The student generation rate identifies the number of students per housing unit and provides a link between new residential construction projects and projected enrollment.

To identify the number of students anticipated to be generated by new residential development, a student yield factor of .7 has been utilized for the Biggs Unified School District. The yield factor is based on Statewide student yield averages calculated by the Office of Public School Construction.

## Construction Cost

The construction cost per TK-12 pupil is \$97,897. Construction costs were provided by The Cumming Group, a project management and cost consulting firm, based on current and past projects in the region. Appendix A includes the cost per student calculations and Table 1 shows the weighted average to construct facilities per TK-12 pupil.

**Table 1:**  
Construction Costs

Grade Level	Construction Costs
TK-6	\$86,261
7-8	\$109,004
9-12	\$115,614

Weighted Average	
	\$86,261 x 8 = \$690,088
	\$109,004 x 2 = \$218,008
	\$115,614 x 4 = <u>\$462,456</u>
Total	\$1,370,552

$$\text{Average} = \$1,370,552 / 14 = \$97,897$$

*Source: Cumming Group.*

## Modernization Cost

The cost to modernize facilities is 41.1 percent of new construction costs. The percentage is based on the comparison of the State per pupil modernization grant (including 3% for Americans with Disabilities and Fire, Life Safety improvements) and the State per pupil new construction grant. For example, the State provides \$16,411 per TK-6 pupil to construct new facilities and \$6,249 to modernize facilities, which is 38.1 percent ( $\$6,249 / \$16,411$ ) of the new construction grant amount. In addition, the State provides a minimum of three percent for ADA/FLS improvements which are required

by the Department of State Architect’s (DSA) office. Based on the per pupil grant amounts and the ADA/FLS costs, the estimated cost to modernize facilities is 41.1 percent of the cost to construct facilities. The School Facility Program per pupil grant amounts are included in Appendix B.

The construction cost per TK-12 pupil is \$97,897 and is outlined in Table 1. Therefore, the per pupil cost to modernize facilities per TK-12 pupil is \$40,236 ( $\$97,897 \times .411$ ).

25 year Modernization Need

Based on the student generation rate and the projected number of residential units, 123 TK-12 students are projected from proposed new development. The calculation is included in Table 2.

**Table 2:**  
Projected Students from Proposed Development

<b>Projected Units</b>	<b>Student Generation Rate</b>	<b>Projected Students</b>
175	.7	123

*Source: Biggs Unified School District, Butte County Planning Department, City of Biggs Planning Department, Butte County Planning Department, Jack Schreder & Associates.*

The District’s estimated modernization need generated by students from new residential development is \$4,949,028. The calculation is included in Table 3.

**Table 3:**  
25 year Modernization Need

Per Pupil Modernization Cost	\$40,236
Students Generated	<u>x 123</u>
<b>Modernization Need</b>	<b>\$4,949,028</b>

*Source: Biggs Unified School District, Office of Public School Construction, Jack Schreder & Associates, Butte County Planning Department, City of Biggs Planning Department, Cumming Group.*

## Residential Development and Fee Projections

To show a reasonable relationship exists between the construction of new housing units and the need for modernized school facilities, it will be shown that residential construction will create a school facility cost impact on the Biggs Unified School District by students generated from new development. The Biggs Unified School District is located within the Butte County and the City of Biggs Planning Jurisdictions.

The City of Biggs Planning Department stated that future annexation areas as a result of the Biggs Phased Annexation Plan which is currently underway may increase housing production over the next 5 to 10 years. However, to date, Biggs has not received new residential development proposals as a result of the Phased Annexation Plan. The City of Biggs is currently processing two tentative subdivision maps, both of which have been deemed incomplete due to environmental review issues. Due to the uncertainty of how the Plan will impact future development, the Planning Department suggested using the average of the previous five years of development to project future development. In the coming years, they hope to have a better understanding of how the Phased Annexation Plan will impact development.

According to the County and City Planning Departments, development may continue at about the same rate as the previous five years. According to developer fee records, an average of seven new or expanded residential units were constructed per year for the previous five years. An estimated 175 (7 x 25) new or expanded residential units may be constructed within District boundaries in the next 25 years. Based on developer fee records, new residential units average 1,416 square feet. Based on this information, a total of 175 units totaling 247,800 (175 x 1,416) square feet are projected to be constructed in the next 25 years. Table 4 includes a square footage summary.

**Table 4:**  
Summary of Projected Residential Square Footage

<b>Projected Units</b>	<b>Average Square Footage</b>	<b>Total Square Footage</b>
175	1,416	247,800

*Source: Biggs Unified School District, Butte County Planning Department, City of Biggs Planning Department, Butte County Planning Department, Jack Schreder & Associates.*

Based on the District’s modernization need of \$4,949,028 generated by students from residential construction and the total projected residential square footage of 247,800, residential construction will create a facilities cost of \$19.97 per square foot. However, the Level I statutory fee is \$5.38 per square foot. Therefore, the District is justified to collect \$5.38 per square foot of residential construction.

**Table 5:**  
Facilities Cost per SF from Proposed Residential Construction

Modernization Need		Total Square Footage		Facilities Cost
\$4,949,028	/	247,800	=	\$19.97

*Source: Biggs Unified School District, Butte County Planning Department, City of Biggs Planning Department, Butte County Planning Department, Jack Schreder & Associates, Office of Public School Construction, Cumming Group.*

**Extent of Mitigation of School Facility Costs Provided by Level I Residential Fees**

Based on development projections, an estimated 247,800 residential square feet may be constructed in the next 25 years. Based on the statutory Level I fee of \$5.38 per square foot, the District is projected to collect \$1,333,164 (\$5.38 x 247,800) in residential developer fees. The \$1,333,164 in total residential Level I fee revenue will cover only 27 percent of the \$4,949,028 in total school facility modernization costs attributable to new residential development over the next 25 years.

**Commercial / Industrial Development and Fee Projections**

In order to levy developer fees on commercial/industrial development, a district must conduct a study to determine the impact of the increased number of employees anticipated to result from commercial/industrial development upon the cost of providing school facilities within the district. For the purposes of making this determination, the developer fee justification study shall utilize employee generation estimates that are calculated on either an individual project or categorical basis. Those employee generation estimates shall be based upon commercial/industrial factors within the district or upon, in whole or part, the applicable employee generation estimates as set forth in the January 1990 edition of “San Diego Traffic Generators,” a report of the San

Diego Association of Governments. (Education Code Section 17621). The initial study that was completed in January of 1990 (updated annually) identifies the number of employees generated for every 1,000 square feet of floor area for several development categories. These generation factors are shown in Table 6.

Table 6 indicates the number of employees generated for every 1,000 square feet of new commercial/industrial development and the number of District households generated for every employee in 12 categories of commercial/industrial development. The number of District households is calculated by adjusting the number of employees for the percentage of employees that live in the District and are heads of households. School facility costs for development projects not included on the list may be estimated by using the closest employee per 1,000 square feet ratio available for the proposed development.

In addition, an adjustment in the formula is necessary so that students moving into new residential units that have paid residential fees are not counted in the commercial/industrial fee calculation. According to the 2020 United Census data, 11.2 percent of all employees in the District live in existing housing units. The 11.2 percent adjustment eliminates double counting the impact. This adjustment is shown in the worksheets in Appendix C and in Table 6.

The data in Table 7 is based on the per student costs shown in Table 1. These figures are multiplied by the student yield factor to determine the number of students generated per square foot of commercial/industrial development. To determine the school facilities square foot impact of commercial/industrial development shown in Table 7, the students per square foot are multiplied by the cost of providing school facilities. When these figures are compared to the cost to house students, it can be shown that each square foot of commercial/industrial development creates a cost impact greater than the maximum fee, with the exception of mini storage and agriculture.

**Table 6:**  
Commercial and Industrial Generation Factors

Type of Development	*Employees per 1,000 sf	Dist HH Per Emp.	**% Emp in Exist HH	Adj.%Emp Dist HH/Emp
Medical Offices	4.27	.2	.112	.022
Corporate Offices	2.68	.2	.112	.022
Commercial Offices	4.78	.2	.112	.022
Lodging	1.55	.3	.112	.034
Scientific R&D	3.04	.2	.112	.022
Industrial Parks	1.68	.2	.112	.022
Industrial/Business Parks	2.21	.2	.112	.022
Neighborhood Shopping Centers	3.62	.3	.112	.034
Community Shopping Centers	1.09	.3	.112	.034
Banks	2.82	.3	.112	.034
Mini-Storage	0.06	.2	.112	.022
Agriculture	0.31	.5	.112	.056

\* Source: San Diego Association of Governments.

\*\* Source: 2020 United States Census.

**Table 7:**  
Commercial and Industrial Facilities Cost Impact

Type of Development	Cost Impact Per Sq. Ft.
Medical Offices	\$2.69
Corporate Offices	\$1.69
Commercial Offices	\$3.02
Lodging	\$1.47
Scientific R&D	\$1.92
Industrial/Business Parks	\$1.06
Industrial/Com Park	\$1.39
Commercial Shopping Centers	\$3.43
Community Shopping Centers	\$1.03
Banks	\$2.67
Mini-Storage	\$0.04
Agriculture	\$0.49

\*Sources: San Diego Association of Governments and Jack Schreder and Associates, Original Research.

Table 7 shows that all types of commercial/industrial development will create a square foot cost justifying a commercial/industrial fee. Thus, a reasonable relationship between commercial/industrial development and the impact on the District is shown. Based on this relationship, the levying of commercial/industrial developer fees is justified in the District.

### **Extent of Mitigation of School Facility Costs Provided by Level I Commercial/Industrial Fees**

Each square foot of commercial/industrial development creates a school facility cost ranging from \$0.04 to \$3.43 per square foot. The cost per square foot of commercial/industrial construction exceeds the Level I commercial fee of \$0.87 in all categories of construction, with the exception of mini storage and agriculture. Mini storage creates a school facility cost of \$0.04 per square foot of construction and agriculture creates a school facility cost of \$0.49 per square foot of construction. Therefore, the District is justified to collect \$0.87 per square foot of commercial/industrial construction, with the exception of mini storage and agriculture which should be collected at \$0.04 and \$0.49 per square foot of construction, respectively.

### **Summary**

The cost impact on the District imposed by new students to be generated from new or expanded residential and commercial/industrial development is greater than the maximum allowable fees, with the exception of mini storage and agriculture. Each square foot of residential development creates a school facility cost of \$19.97 per square foot. Each square foot of commercial/industrial development creates a school facility cost ranging from \$0.04 to \$3.43 per square foot. The cost to modernize/reconstruct school facilities exceeds the amount of residential and commercial/industrial fees to be generated directly and indirectly by residential construction. Therefore, the Biggs Unified School District is justified to collect \$5.38 per square foot of residential construction and \$0.87 per square foot of commercial/industrial construction, with the exception of mini storage and agriculture. The mini storage category of construction should be collected at the rate of \$0.04 per square foot and the agriculture category of construction should be collected at the rate of \$0.49 per square foot.

## SECTION II: BACKGROUND OF DEVELOPER FEE LEGISLATION

Initially, the allowable developer fee was limited by Government Code Section 65995 to \$1.50 per square foot of covered or enclosed space for residential development and \$0.25 per square foot of covered or enclosed space of commercial or industrial development. The Level I fee that can be levied is adjusted every two years, according to the inflation rate as listed by the state-wide index for Class B construction set by the State Allocation Board. In January 2026, the State Allocation Board changed the Level I fee to \$5.38 per square foot of residential construction and \$0.87 per square foot of commercial/industrial construction.

The fees collected are to be used by the school district for the construction or modernization of school facilities and may be used by the district to pay bonds, notes, loans, leases, or other installment agreements for temporary as well as permanent facilities.

Assembly Bill 3228 (Chapter 1602/Statutes of 1990) added Government Code Section 66016 requiring districts adopting or increasing any fee to first hold a public hearing as part of a regularly scheduled meeting and publish notice of this meeting twice, with the first notice published at least ten days prior to the meeting.

Assembly Bill 3980 (Chapter 418/Statutes of 1988) added Government Code Section 66006 to require segregation of school facilities fees into a separate capital facilities account or fund and specifies that those fees and the interest earned on those fees can only be expended for the purposes for which they were collected.

Senate Bill 519 (Chapter 1346/Statutes of 1987) added Section 17625 to the Education Code. It provides that a school district can charge a fee on manufactured or mobile homes only in compliance with all of the following:

1. The fee, charge, dedication, or other form of requirement is applied to the initial location, installation, or occupancy of the manufactured home or mobile home within the school district.

2. The manufactured home or mobile home is to be located, installed, or occupied on a space or site on which no other manufactured home or mobile home was previously located, installed, or occupied.
3. The manufactured home or mobile home is to be located, installed, or occupied on a space in a mobile home park, on which the construction of the pad or foundation system commenced after September 1, 1986.

Senate Bill 1151 (Chapter 1037/Statutes of 1987) concerns agricultural buildings and adds Section 17622 to the Education Code. It provides that no school fee may be imposed and collected on a greenhouse or other space covered or enclosed for agricultural purposes unless the school district has made findings supported by substantial evidence as follows:

1. The amount of the fees bears a reasonable relationship and is limited to the needs for school facilities created by the greenhouse or other space covered or enclosed for agricultural purposes.
2. The amount of the fee does not exceed the estimated reasonable costs of the school facilities necessitated by the structures as to which the fees are to be collected.
3. In determining the amount of the fees, the school district shall consider the relationship between the proposed increase in the number of employees, if any, the size and specific use of the structure, as well as the cost of construction.

In order to levy developer fees, a study is required to assess the impact of new growth and the ability of the local school district to accommodate that growth. The need for new school construction and modernization must be determined along with the costs involved. The sources of revenue need to be evaluated to determine if the district can fund the new construction and modernization. Finally, a relationship between needs and funding raised by the fee must be quantified.

Assembly Bill 181 (Chapter 1109/Statutes of 1989) which became effective October 2, 1989, was enacted to clarify several areas of developer fee law. Assembly Bill 181 provisions include the following:

1. Exempts residential remodels of less than 500 square feet from fees.
2. Prohibits the use of developer fee revenue for routine maintenance and repair, most asbestos work, and deferred maintenance.
3. Allows the fees to be used to pay for the cost of performing developer fee justification studies.
4. States that fees are to be collected at the time of occupancy, unless the district can justify earlier collection. The fees can be collected at the time the building permit is issued if the district has established a developer fee account and funds have been appropriated for which the district has adopted a proposed construction schedule or plan prior to the issuance of the certificate of occupancy.
5. Clarifies that the establishment or increase of fees is not subject to the California Environmental Quality Act.
6. Clarifies that the impact of commercial/industrial development may be analyzed by categories of development as well as an individual project-by-project basis. An appeal process for individual projects would be required if analysis was done by categories.
7. Changes the frequency of the annual inflation adjustment on the Level I fee to every two years.
8. Exempts from fees - development used exclusively for religious purposes, private schools, and government-owned development.

9. Expands the definition of senior housing, which is limited to the commercial/industrial fee and requires the conversion from senior housing to be approved by the city/county after notification of the school district.
10. Extends the commercial/industrial fee to mobile home parks limited to older persons.

### **SECTION III: REQUIREMENTS OF AB 1600**

Assembly Bill 1600 (Chapter 927/Statutes of 1987) adds Section 66000 through 66003 to the Government Code:

Section 66000 defines various terms used in AB 1600:

"Fee" is defined as monetary exaction (except a tax or a special assessment) which is charged by a local agency to the applicant in connection with the approval of a development project for the purpose of defraying all or a portion of the costs of public facilities related to the development project.

"Development project" is defined broadly to mean any project undertaken for purposes of development. This would include residential, commercial, or industrial projects.

"Public facilities" is defined to include public improvements, public services, and community amenities.

Section 66001 (a) sets forth the requirements for establishing, increasing or imposing fees. Local agencies are required to do the following:

1. Identify the purpose of the fee.
2. Identify the use to which the fee is to be put.

3. Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed.
4. Determine how there is a reasonable relationship between the need for the public facility and the type of development project on which the fee is imposed.

Section 66001 (c) requires that any fee subject to AB 1600 be deposited in an account established pursuant to Government Code Section 66006. Section 66006 requires that development fees be deposited in a capital facilities account or fund. To avoid any commingling of the fees with other revenues and funds of the local agency, the fees can only be expended for the purpose for which they were collected. Any income earned on the fees should be deposited in the account and expended only for the purposes for which the fee was collected.

Section 66001 (d) as amended by Senate Bill 1693 (Monteith/Statutes of 1996, Chapter 569), requires that for the fifth year following the first deposit into a developer fee fund, and for every five years thereafter, a school district must make certain findings as to such funds. These findings are required regardless of whether the funds are committed or uncommitted. Formerly only remaining unexpended or uncommitted fees were subject to the mandatory findings and potential refund process. Under this section as amended, relating to unexpended fee revenue, two specific findings must be made as a part of the public information required to be formulated and made available to the public. These findings are:

1. Identification of all sources and amounts of funding anticipated to provide adequate revenue to complete any incomplete improvements identified pursuant to the requirements of Section 66001 (a)(2).
2. A designation of the approximate date upon which the anticipated funding will be received by the school district to complete the identified but as yet incomplete improvements.

If the two findings are not made, a school district must refund the developer fee revenue on account in the manner provided in Section 66001 (e).

Section 66001 (e) provides that the local agency shall refund to the current record owners of the development project or projects on a prorated basis the unexpended or uncommitted portion of the fees and any accrued interest for which the local agency is unable to make the findings required by Section 66001 (d) that it still needs the fees.

Section 66002 provides that any local agency which levies a development fee subject to Section 66001 may adopt a capital improvement plan which shall be updated annually, and which shall indicate the approximate location, size, time of availability and estimates of cost for all facilities or improvements to be financed by the fees.

### *Assembly Bill 1600 and the Justification for Levying Developer Fees*

Effective January 1, 1989, Assembly Bill 1600 requires that any school district which establishes, increases, or imposes a fee as a condition of approval of development shall make specific findings as follows:

1. A cost nexus must be established. A cost nexus means that the amount of the fee cannot exceed the cost of providing adequate school facilities for students generated by development. Essentially, it prohibits a school district from charging a fee greater than their cost to construct or modernize facilities for use by students generated by development.
2. A benefit nexus must be established. A benefit nexus is established if the fee is used to construct or modernize school facilities benefiting students to be generated from development projects.
3. A burden nexus must be established. A burden nexus is established if a project, by the generation of students, creates a need for additional facilities or a need to modernize existing facilities.

## **SECTION IV: REVENUE SOURCES FOR FUNDING FACILITIES**

Two general sources exist for funding facility construction and modernization - state sources and local sources. The District has considered the following available sources:

## **State Sources**

### ***State School Facility Program***

Senate Bill 50 reformed the State School Building Lease-Purchase Program in August of 1998. The new program, entitled the School Facility Program, provides funding under a “grant” program once a school district establishes eligibility. Funding required from districts will be a 50/50 match for construction projects and 60/40 (District/State) match for modernization projects. Districts may levy the current statutory developer fee as long as a district can justify collecting that fee. If a district desires to collect more than the statutory fee (Level 2 or Level 3), that district must meet certain requirements outlined in the law, as well as conduct a needs assessment to enable a higher fee to be calculated.

The District is actively pursuing State facility funds through the School Facility Program.

## **Local Sources**

### ***Mello-Roos Community Facilities Act***

The Mello-Roos Community Facilities Act of 1982 allows school districts to establish a community facilities district in order to impose a special tax to raise funds to finance the construction of school facilities.

1. The voter approved tax levy requires a two-thirds vote by the voters of the proposed Mello-Roos district.
2. If a Mello-Roos district is established in an area in which fewer than twelve registered voters reside, the property owners may elect to establish a Mello-Roos district.

The District has not established a community facilities district and does not collect funds under the Mello-Roos Community Act.

### ***General Obligation Bonds***

General Obligation (GO) bonds may be issued by any school district for the purposes of purchasing real property or constructing or purchasing buildings or

equipment "of a permanent nature." Because GO bonds are secured by an ad valorem tax levied on all taxable property in the district, their issuance is subject to two-thirds voter approval or 55% majority vote under Proposition 39 in an election. School districts are obligated, in the event of delinquent payments on the part of the property owners, to raise the amount of tax levied against the non-delinquent properties to a level sufficient to pay the principal and interest coming due on the bonds.

The District does not have available bond funds for facility improvements.

### *Developer Fees*

The District's developer fees are dedicated to the current needs related directly to modernization and replacement of school facilities.

### *School District General Funds*

The District's general funds are needed by the District to provide for the operation of its instructional program.

### *Expenditure of Lottery Funds*

Government Code Section 8880.5 states: "It is the intent of this chapter that all funds allocated from the California State Lottery Education Fund shall be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing research, or any other non-instructional purpose."

## **SECTION V: ESTABLISHING THE COST, BENEFIT AND BURDEN NEXUS**

In accordance with Government Code Section 66001, the District has established a cost nexus and identified the purpose of the fee, established a benefit nexus, and a burden nexus:

### **Establishment of a Cost Nexus & Identify Purpose of the Fee**

The Biggs Unified School District chooses to replace and/or modernize facilities for the additional students created by development in the district and the cost to replace and/or modernize facilities exceeds the amount of developer fees to be collected.

Based on development projections, an estimated 247,800 residential square feet may be constructed in the next 25 years. Based on the statutory Level I fee of \$5.38 per square foot, the District is projected to collect \$1,333,164 ( $\$5.38 \times 247,800$ ) in residential developer fees. The \$1,333,164 in total residential Level I fee revenue will cover only 27 percent of the \$4,949,028 in total school facility modernization costs attributable to new residential development over the next 25 years. Each square foot of commercial/industrial development creates a school facility cost ranging from \$0.04 to \$3.43 per square foot. The cost per square foot of commercial/industrial construction exceeds \$0.87 per square foot in all categories of construction, with the exception of mini storage and agriculture. Mini storage creates a cost of \$0.04 per square foot of construction and agriculture creates a cost of \$0.49 per square foot of construction. It is clear that when educational facilities are provided for students generated by new residential and commercial/industrial development that the cost of replacing and/or modernizing facilities exceeds developer fee generation, thereby establishing a cost nexus.

### **Establishment of a Benefit Nexus**

Students generated by new residential and commercial/industrial development will be attending District schools. Housing District students in replaced and/or modernized facilities will directly benefit those students from the new development projects upon which the fee is imposed, therefore, a benefit nexus is established.

### **Establishment of a Burden Nexus**

Future residential and commercial/industrial development will cause new families to move into the District and, consequently, will generate additional students in the District. While facilities are currently designed to meet the projected student enrollment, the existing facilities will need to remain in sufficient condition to maintain

existing levels of service for the newly generated students. Future residential and commercial/industrial development, therefore, creates a need for the reconstruction and/or modernization of existing school facilities. The fee's use for school facility reconstruction and/or modernization efforts is, therefore, reasonably related to the future residential and commercial/industrial development upon which it is imposed.

The need for reconstructing and/or modernizing facilities will be, in part, satisfied by the levying of developer fees on new residential and commercial/industrial developments, therefore, a burden nexus is established.

## **SECTION VI: FACILITY FUNDING ALTERNATIVES**

The District does not currently have funds to provide for the shortfall in modernization costs. We suggest the District continue to consider and pursue all State funding sources for the modernization of facilities.

### **STATEMENT TO IDENTIFY PURPOSE OF FEE**

It is a requirement of AB 1600 that the District identify the purpose of the fee. The purpose of fees being levied shall be used for the replacement and/or modernization of school facilities. The District will provide for the replacement and/or modernization of school facilities, in part, with developer fees. The District plans to use developer fees to replace aging portables at Biggs Elementary and Biggs High School, update technology, upgrade air filtration and distribution systems, modernize classrooms, repair roofs, and expand outdoor playground structures for physical education. When it becomes necessary to add classrooms in the future, developer fees will be used on the construction of new classrooms. Projects will be funded as developer fee revenue is generated.

### **ESTABLISHMENT OF A SPECIAL ACCOUNT**

Pursuant to Government Code section 66006, the District has established a special account in which fees for capital facilities are deposited. The fees collected in this account will be expended only for the purpose for which they were collected. Any interest income earned on the fees that are deposited in such an account must remain with the principal.

The school district must make specific information available to the public within 180 days of the end of each fiscal year pertaining to each developer fee fund. The information required to be made available to the public by Section 66006 (b) (1) was amended by SB 1693 and includes specific information on fees expended and refunds made during the year.

### **RECOMMENDATION**

Based on the fee justification provided in this report, it is recommended that the Biggs Unified School District levy residential development fees and commercial/industrial fees up to the statutory fee for which justification has been determined.

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**APPENDIX A**  
**CONSTRUCTION COSTS**

<b>Elementary School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
	A. Total Student Capacity	
	B. Building Area	
	600 students @ 71sf/student	42,600
	Total	42,600
<b>II. Site Requirements</b>		
	A. Purchase Price of Property (10 Acres)	
	Cost per Acre	\$0
	B. Appraisals	\$0
	C. Costs Incurred in Escrow	\$0
	D. Surveys	\$0
	E. Other Costs, Geo. and Soils Reports	<u>\$0</u>
	Total-Acquisition of Site	\$0
<b>III. Plans</b>		
	A. Architect's Fee for Plans	\$3,792,998
	B. DSA Plans Check Fee	\$295,011
	C. School Planning, Plans Check Fee	\$12,000
	D. Preliminary Tests	\$10,000
	E. Other Costs, Energy Cons. & Advertising	<u>\$126,433</u>
		\$4,236,442
<b>IV. Construction Requirements</b>		
	A. Utility Services	\$882,421
	B. Off-site Development	\$1,305,983
	C. Site Development, Service	\$2,082,513
	D. Site Development, General	\$1,376,577
	E. New Construction	\$35,296,834
	F. Unconventional Energy Source	<u>\$1,200,092</u>
	Total Construction	\$42,144,420
	Total Items II, III and IV	\$46,380,862
	Contingency 10%	\$4,638,086
	Construction Tests	\$316,083
	Inspection	\$421,444
	<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b>\$51,756,476</b>
	<b>ESTIMATED COST PER STUDENT</b>	<b>\$86,261</b>
<i>*Source: Cumming Group, Project Management and Cost Consulting.</i>		

<b>Middle School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
A. Total Student Capacity		
B. Building Area		
1000 students @ 85sf/student		85,000
Total		85,000
<b>II. Site Requirements</b>		
A. Purchase Price of Property (20 Acres)		
Cost per Acre		\$0
B. Appraisals		\$0
C. Costs Incurred in Escrow		\$0
D. Surveys		\$0
E. Other Costs, Geo. and Soils Reports		<u>\$0</u>
Total-Acquisition of Site		\$0
<b>III. Plans</b>		
A. Architect's Fee for Plans		\$7,999,874
B. OSA Plans Check Fee		\$622,212
C. School Planning, Plans Check Fee		\$10,611
D. Preliminary Tests		\$11,789
E. Other Costs, Energy Cons. & Advertising		<u>\$148,269</u>
		\$8,792,756
<b>IV. Construction Requirements</b>		
A. Utility Services		\$1,630,963
B. Off-site Development		\$1,853,367
C. Site Development, Service		\$5,041,159
D. Site Development, General		\$3,632,600
E. New Construction		\$74,134,691
F. Unconventional Energy Source		<u>\$2,594,714</u>
Total Construction		\$88,887,494
Total Items II, III and IV		\$97,680,250
Contingency		\$9,768,025
Construction Tests		\$666,656
Inspection		\$888,875
<b>TOTAL ESTIMATED PROJECT COSTS</b>		<b>\$109,003,806</b>
<b>ESTIMATED COST PER STUDENT</b>		<b>\$109,004</b>
<i>*Source: Cumming Group, Project Management and Cost Consulting.</i>		

<b>High School Facility Construction Costs - Permanent Construction</b>		
<b>I. Allowable Building Area</b>		
	A. Total Student Capacity	
	B. Building Area	
	1500 students @ 92sf/student	138,000
	Total	138,000
<b>II. Site Requirements</b>		
	A. Purchase Price of Property (40 Acres)	
	Cost per Acre	\$0
	B. Appraisals	\$0
	C. Costs Incurred in Escrow	\$0
	D. Surveys	\$0
	E. Other Costs, Geo. and Soils Reports	\$0
	Total-Acquisition of Site	\$0
<b>III. Plans</b>		
	A. Architect's Fee for Plans	\$12,733,517
	B. OSA Plans Check Fee	\$990,385
	C. School Planning, Plans Check Fee	\$11,349
	D. Preliminary Tests	\$18,376
	E. Other Costs, Energy Cons. & Advertising	\$167,808
		\$13,921,435
<b>IV. Construction Requirements</b>		
	A. Utility Services	\$1,386,319
	B. Off-site Development	\$1,415,973
	C. Site Development, Service	\$4,596,351
	D. Site Development, General	\$3,410,196
	E. New Construction	\$126,377,843
	F. Unconventional Energy Source	\$4,296,847
	Total Construction	\$141,483,528
	Total Items II, III and IV	\$155,404,963
	Contingency 10%	\$15,540,496
	Construction Tests	\$1,061,126
	Inspection	\$1,414,835
	<b>TOTAL ESTIMATED PROJECT COSTS</b>	<b>\$173,421,421</b>
	<b>ESTIMATED COST PER STUDENT</b>	<b>\$115,614</b>
<i>*Source: Cumming Group, Project Management and Cost Consulting.</i>		

**APPENDIX B**  
**PER PUPIL GRANT AMOUNTS**

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, January 28, 2026

Grant Amount Adjustments

<b>New Construction</b>	<b>SFP Regulation Section</b>	<b>Adjusted Grant Per Pupil Effective 1-1-25</b>	<b>Adjusted Grant Per Pupil Effective 1-1-26</b>
Elementary	1859.71	\$15,847	\$16,411
Middle	1859.71	\$16,761	\$17,358
High	1859.71	\$21,327	\$22,086
Special Day Class – Severe	1859.71.1	\$44,531	\$46,116
Special Day Class – Non-Severe	1859.71.1	\$29,782	\$30,842
Automatic Fire Detection/Alarm System – Elementary	1859.71.2	\$19	\$20
Automatic Fire Detection/Alarm System – Middle	1859.71.2	\$25	\$26
Automatic Fire Detection/Alarm System – High	1859.71.2	\$42	\$43
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.71.2	\$79	\$82
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.71.2	\$56	\$58
Automatic Sprinkler System – Elementary	1859.71.2	\$265	\$274
Automatic Sprinkler System – Middle	1859.71.2	\$317	\$328
Automatic Sprinkler System – High	1859.71.2	\$329	\$341
Automatic Sprinkler System – Special Day Class – Severe	1859.71.2	\$839	\$869
Automatic Sprinkler System – Special Day Class – Non-Severe	1859.71.2	\$562	\$582

ATTACHMENT B

**ANNUAL ADJUSTMENT TO SCHOOL FACILITY PROGRAM GRANTS**

State Allocation Board Meeting, January 28, 2026

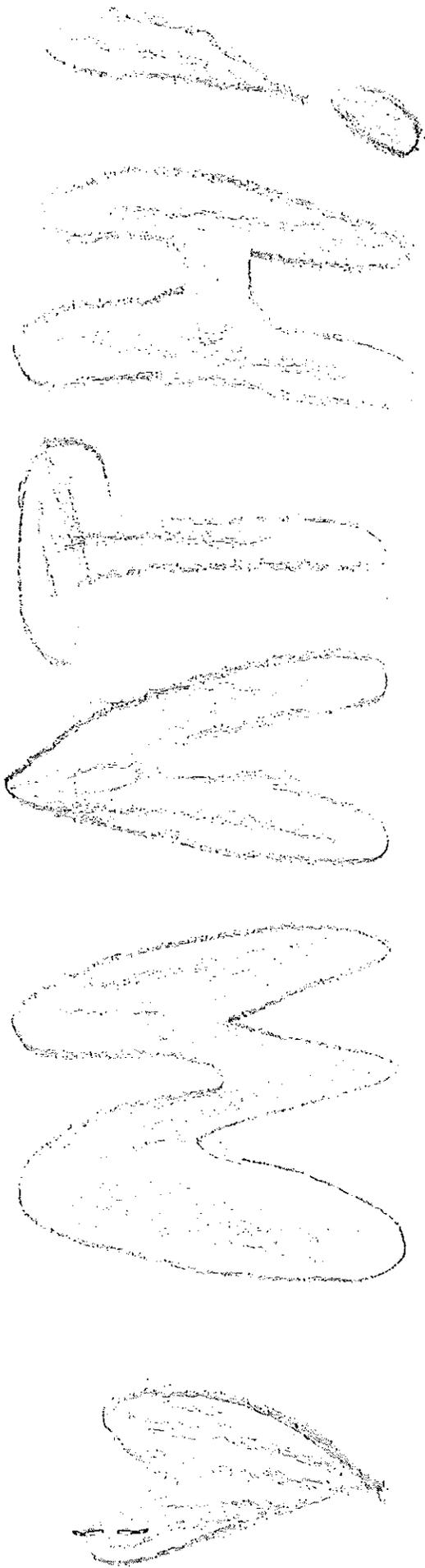
Grant Amount Adjustments

<b>Modernization</b>	<b>SFP Regulation Section</b>	<b>Adjusted Grant Per Pupil Effective 1-1-25</b>	<b>Adjusted Grant Per Pupil Effective 1-1-26</b>
Elementary	1859.78	\$6,034	\$6,249
Middle	1859.78	\$6,381	\$6,608
High	1859.78	\$8,356	\$8,653
Special Day Class - Severe	1859.78.3	\$19,232	\$19,917
Special Day Class – Non-Severe	1859.78.3	\$12,867	\$13,325
State Special School – Severe	1859.78.3	\$32,056	\$33,197
Automatic Fire Detection/Alarm System – Elementary	1859.78.4	\$196	\$203
Automatic Fire Detection/Alarm System – Middle	1859.78.4	\$196	\$203
Automatic Fire Detection/Alarm System – High	1859.78.4	\$196	\$203
Automatic Fire Detection/Alarm System – Special Day Class – Severe	1859.78.4	\$540	\$559
Automatic Fire Detection/Alarm System – Special Day Class – Non-Severe	1859.78.4	\$362	\$375
Over 50 Years Old – Elementary	1859.78.6	\$8,383	\$8,681
Over 50 Years Old – Middle	1859.78.6	\$8,866	\$9,182
Over 50 Years Old – High	1859.78.6	\$11,606	\$12,019
Over 50 Years Old – Special Day Class – Severe	1859.78.6	\$26,720	\$27,671
Over 50 Years Old – Special Day Class – Non-Severe	1859.78.6	\$17,866	\$18,502
Over 50 Years Old – State Special Day School – Severe	1859.78.3	\$44,530	\$46,115

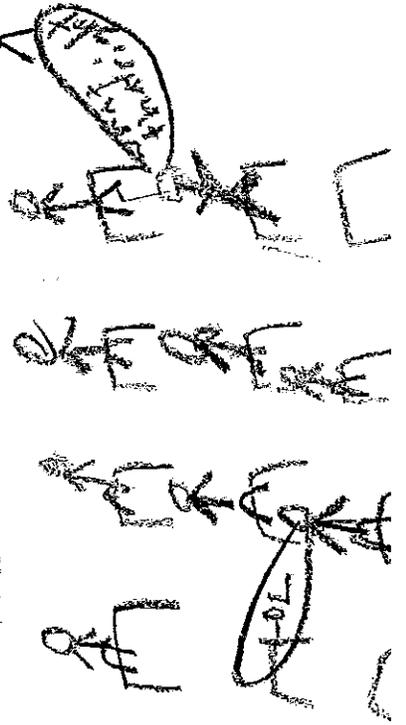
**APPENDIX C**

**COMMERCIAL/INDUSTRIAL  
CALCULATIONS**

Biggs Unified School District						
Commercial/Industrial Calculations						
	EMP/ 1000 SQ.FT	DIST.HH/ EMP	HH/SF	% EMP IN EXIST HH	ADJUSTED HH/SF	ADJ % DIST HH/EMP
MEDICAL	4.27	0.2	0.000854	0.112	0.000095648	0.022
CORP. OFFICE	2.68	0.2	0.000536	0.112	0.000060032	0.022
COM. OFFICE	4.78	0.2	0.000956	0.112	0.000107072	0.022
LODGING	1.55	0.3	0.000465	0.112	0.0000521	0.034
R&D	3.04	0.2	0.000608	0.112	0.000068096	0.022
IN. PARK	1.68	0.2	0.000336	0.112	0.000037632	0.022
IN/COM PARK	2.21	0.2	0.000442	0.112	0.000049504	0.022
NBHD COMM SC	3.62	0.3	0.001086	0.112	0.000121632	0.034
COMMUNITY SC	1.09	0.3	0.000327	0.112	0.000036624	0.034
BANKS	2.82	0.3	0.000846	0.112	0.000094752	0.034
MINI-STORAGE	0.06	0.2	0.000012	0.112	0.000001344	0.022
AGRICULTURE	0.31	0.5	0.000155	0.112	0.0000174	0.056
STUDENT GENERATION RATE			MODERNIZATION COST PER STUDENT			
TK-12	0.7000		TK-12	\$40,236		
<b>STUDENTS PER SQUARE FOOT</b>						
(YIELD FACTORS X ADJ HH/SQ. FT IN COLUMN F)						
	TK-12					
MEDICAL	0.000067					
CORP. OFFICE	0.000042					
COM. OFFICE	0.000075					
LODGING	0.000036					
R&D	0.000048					
IN. PARK	0.000026					
IN/COM PARK	0.000035					
COM. SC.	0.000085					
COMMUNITY SC	0.000026					
BANKS	0.000066					
MINI STORAGE	0.000001					
AGRICULTURE	0.000012					
<b>COSTS PER SQUARE FOOT</b>						
(STUDENTS/ SQ. FOOT X STUDENT COST/SQ. FOOT IN EACH CATEGORY)						
	TK-12					
MEDICAL	\$2.69					
CORP. OFFICE	\$1.69					
COM. OFFICE	\$3.02					
LODGING	\$1.47					
R&D	\$1.92					
IN. PARK	\$1.06					
IN/COM PARK	\$1.39					
COM. SC.	\$3.43					
COMMUNITY SC	\$1.03					
BANKS	\$2.67					
MINI STORAGE	\$0.04					
AGRICULTURE	\$0.49					

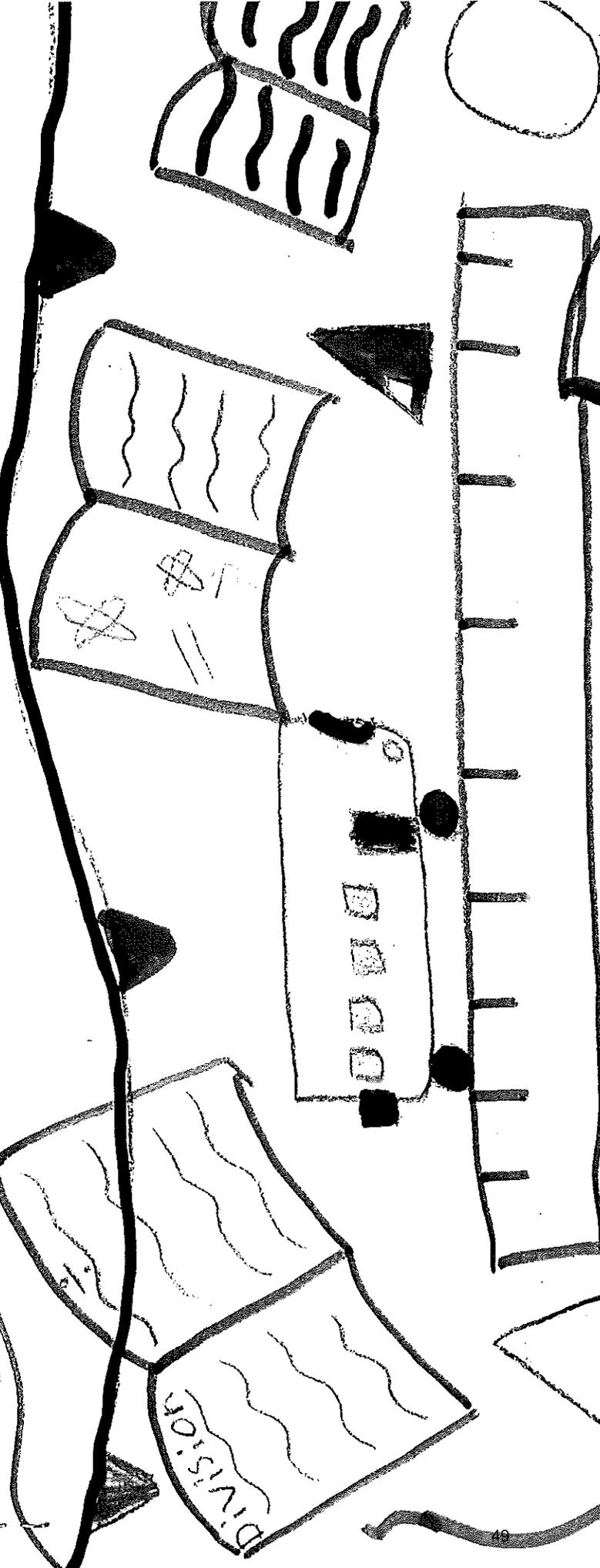


$2 \times 14 = 28$   
 $1 + 1 = 2$   
 $2 + 2 = 4$



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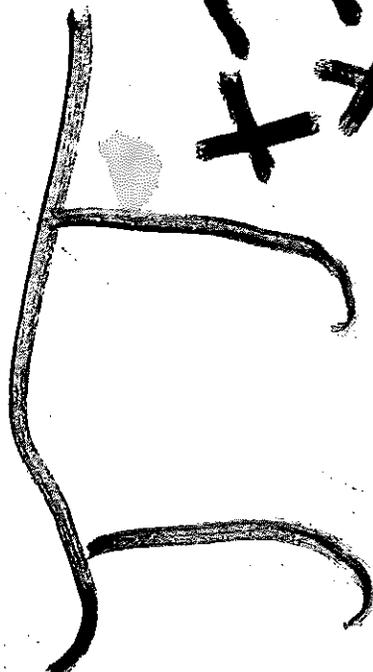
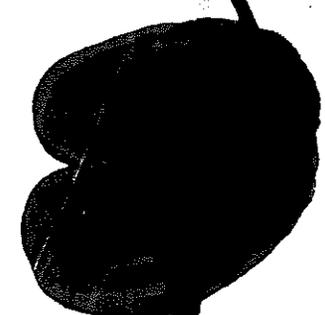
EXERCISE  
x = 1  
x = 4  
x = 39

Don't forget  
to do your  
homework

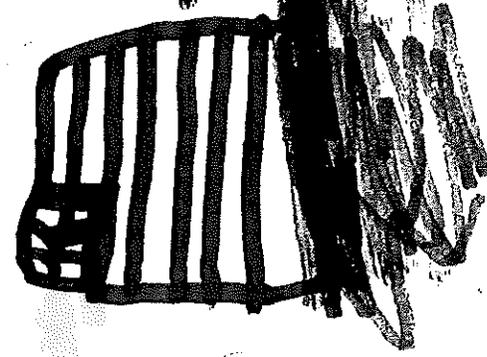
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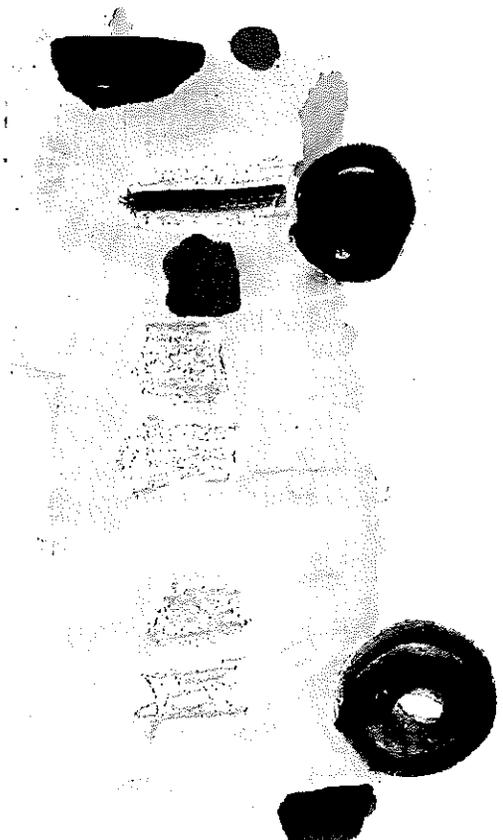
What's Like about School



MY TEAR



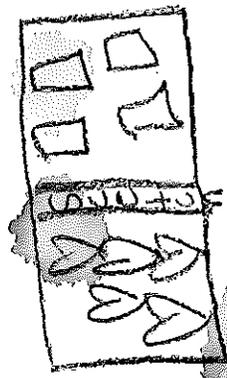
hydro 160



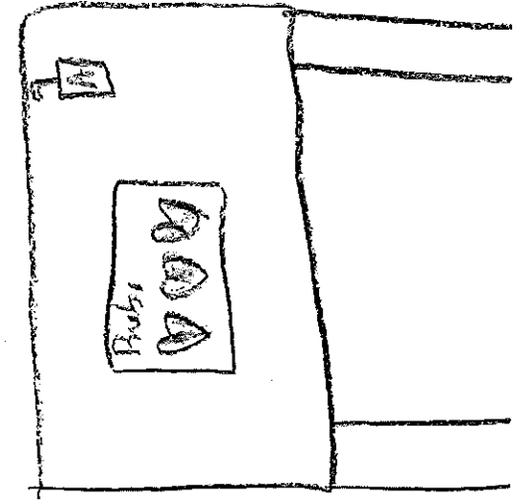
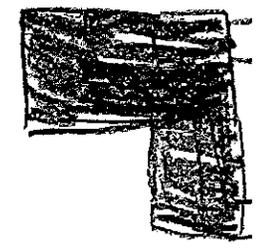
Friend

AH1

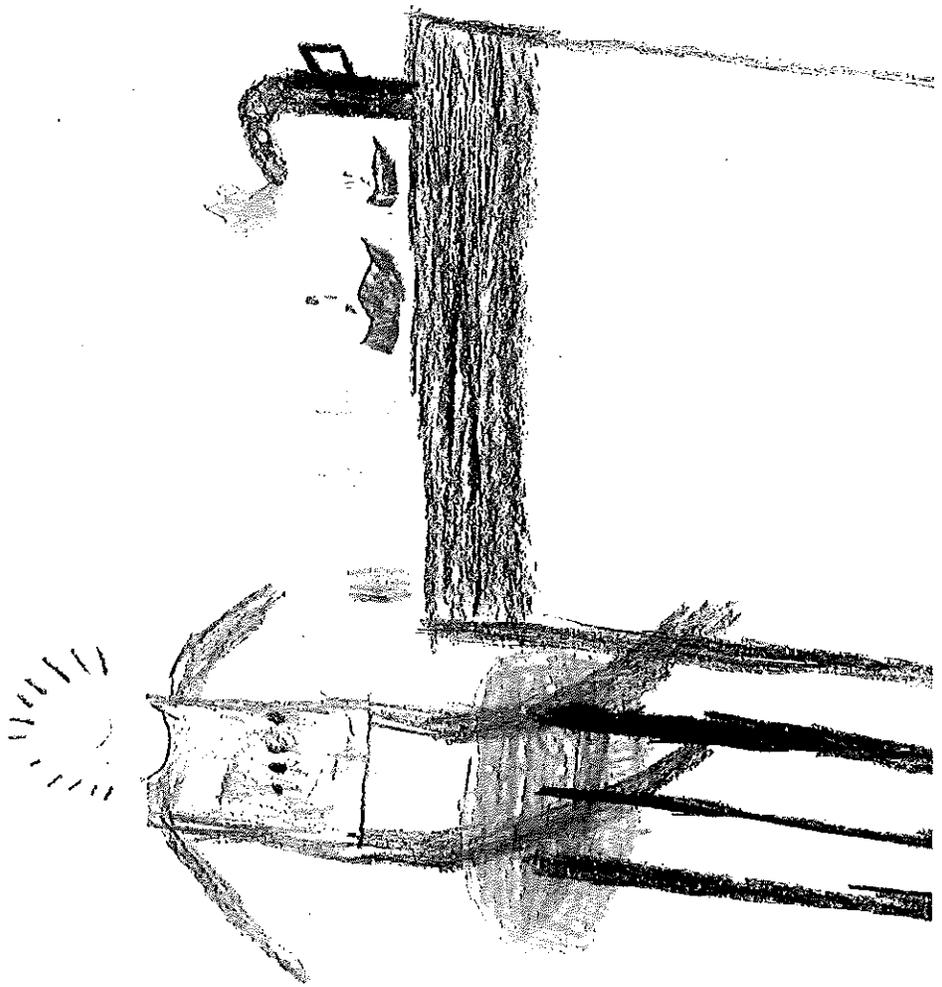
Rubi 5th



Be safe  
 Be responsible  
 Be responsible  
 Be scholarly



What I love about school is science!



Jepson 4th

What I love  
about school?

1

Science Classroom



Stacy A. 4th

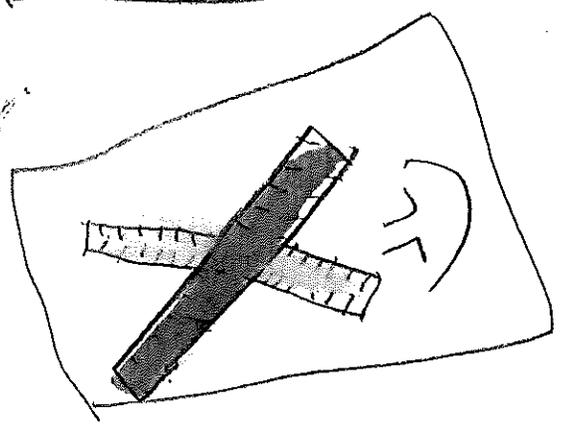
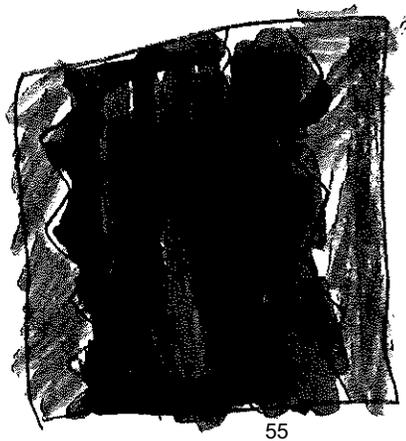
2. Joy Katie 4th

Reading  
Caring Books

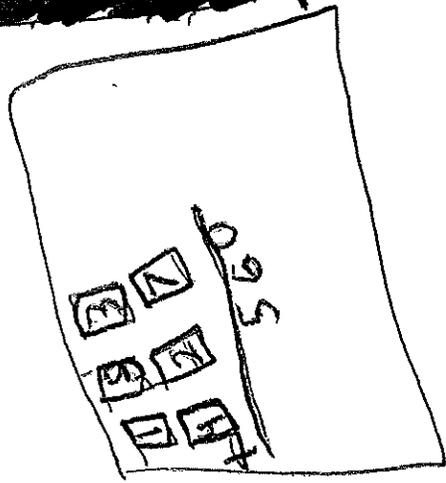
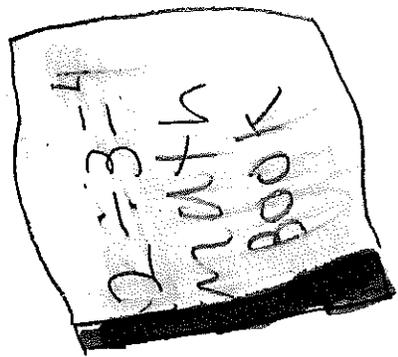


What I Love About School  
 Ellie 4th  
 Jones

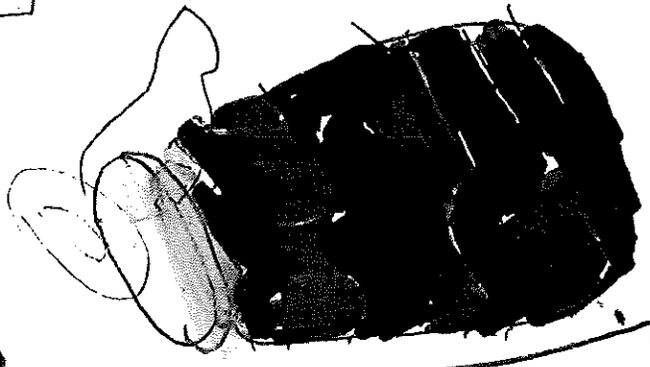
ART



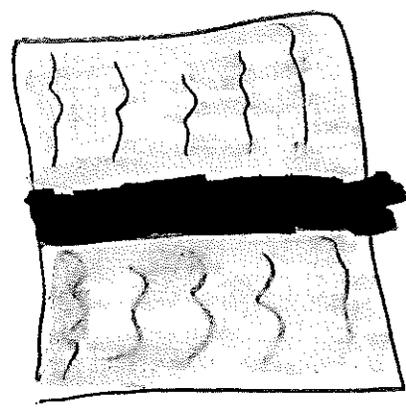
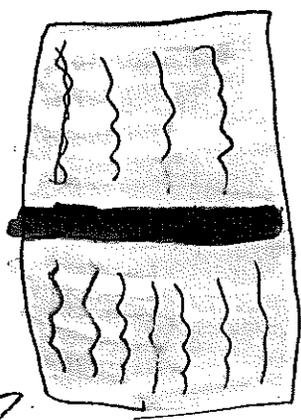
MATH



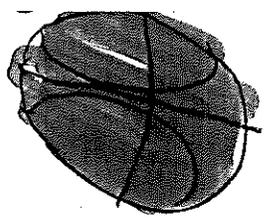
MUSIC



HISTORY



PE



6	5	
4	3	2
		1

Ellie J. 4th



**Second Interim Report  
Fiscal Year 2025-26**



March 11, 2026  
Board Presentation

**BIGGS UNIFIED SCHOOL DISTRICT**  
**Second Interim Report Fiscal Year 2025-26**  
**As of January 31, 2026**  
Presented March 11, 2026

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The Second Interim Report covers July 1st through January 31st and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the County Office of Education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. The Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

**Primary Budget Components:**

- ❖ Total estimated enrollment is 553 (BES-317, BHS-177, and RCA-59).
- ❖ The Average Daily Attendance (ADA) is estimated at 525.35 ( BES-301.15, BHS-168.15, and RCA 56.05)
- ❖ The district’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 64.61%.

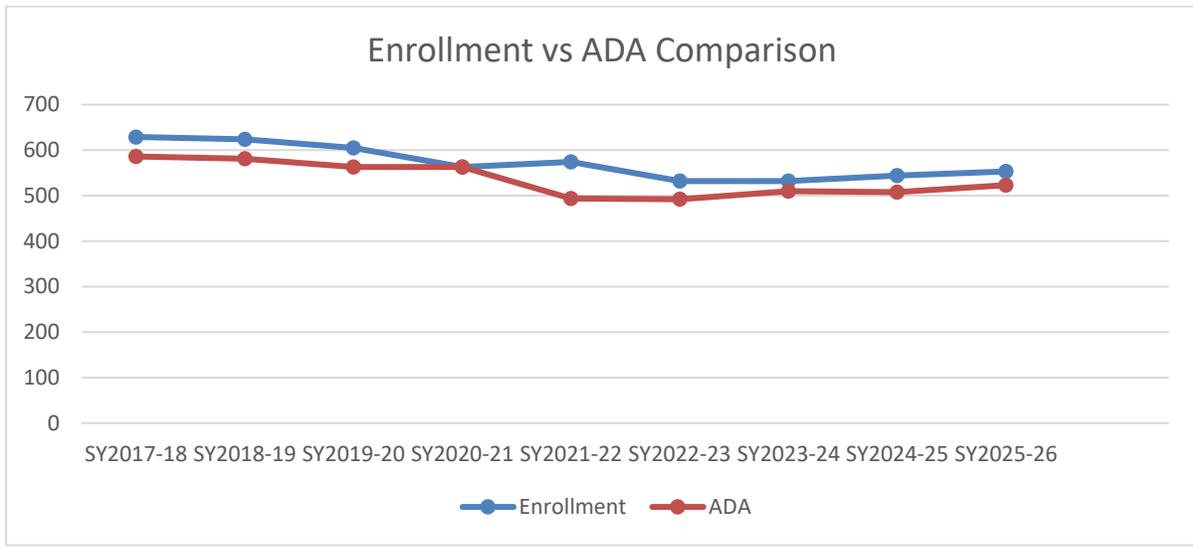
**Enrollment and Average Daily Attendance:**

School Year	Enrollment	Inc(Dec)	ADA	Factor
2017-18	629	(43)	586	93%
2018-19	624	(43)	581	93%
2019-20	605	(42)	563	93%
2020-21 *	563	0	563	100%
2021-22	574	(80)	494	86%
2022-23	532	(40)	492	92%
2023-24	532	(22)	510	96%
2024-25	544	(36)	508	93%
2025-26**	553	(30)	523	95%

\* Due to Covid-19 related school closures, the State did not collect ADA.

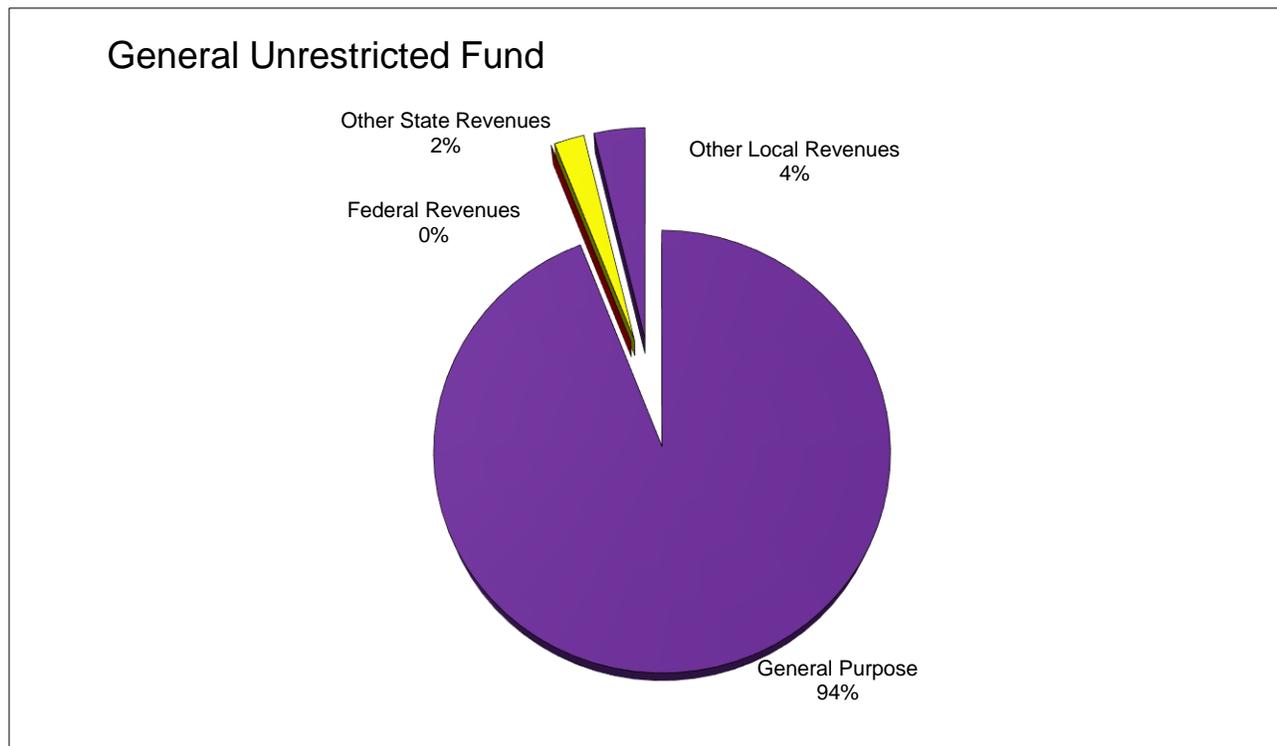
\*\* Second Interim Projection

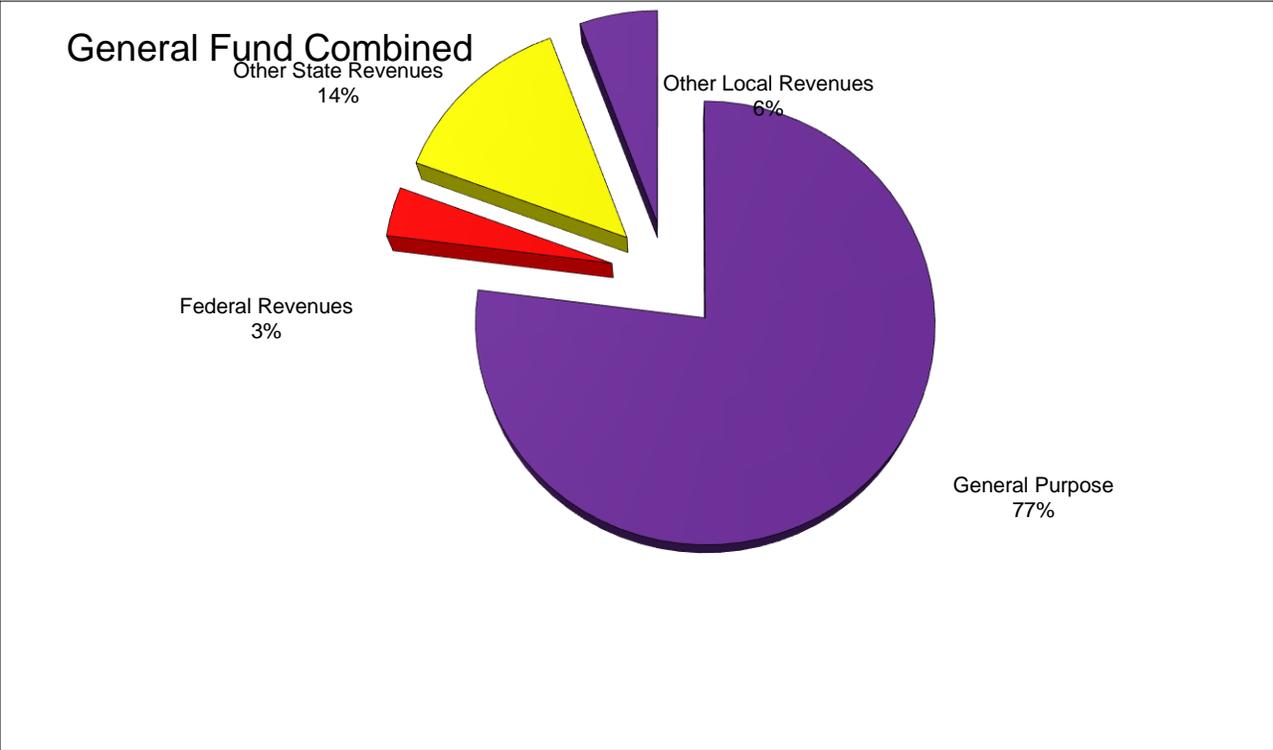
The following is the graphical representation of the district’s enrollment trends and the Average Daily Attendance over the past nine years.



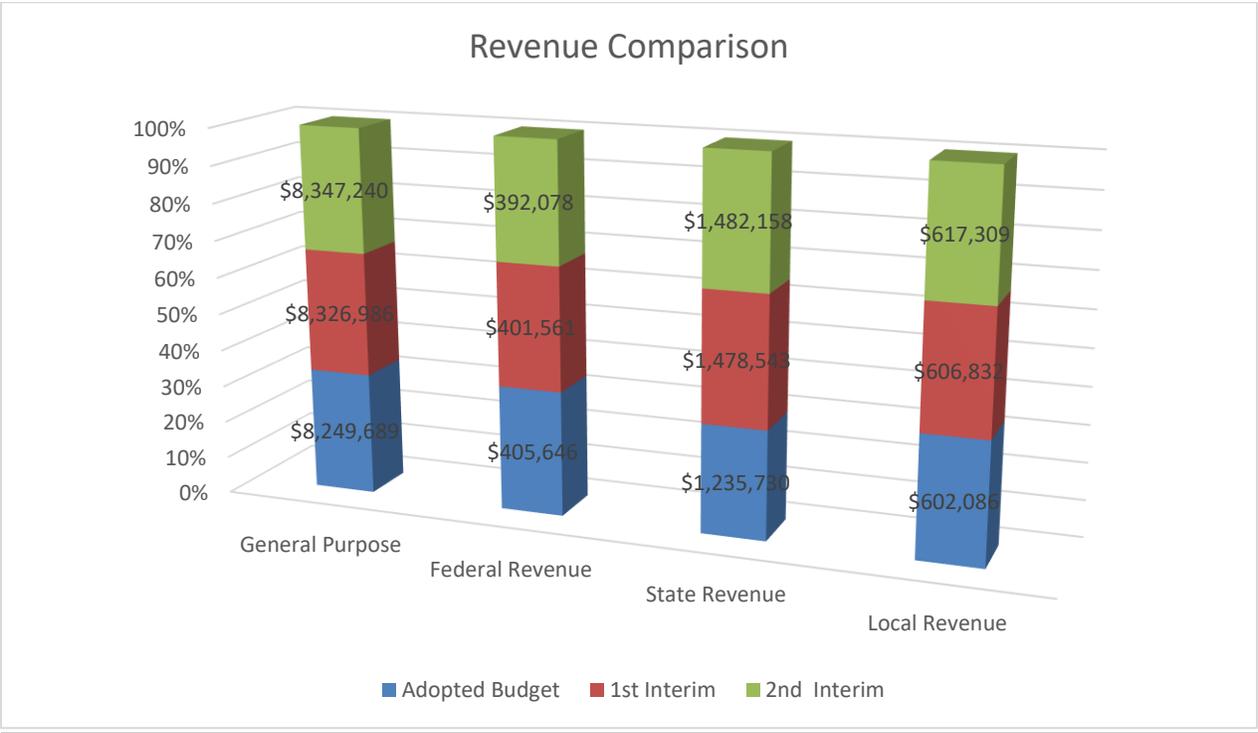
**General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:





**Revenue-Budget Comparison**



*The graphs above show the Revenue comparison from the Adopted budget, the First interim, and the Second Interim Report*

The total LCFF Revenue increases by \$20,254, Federal Revenues decrease by \$9,483 due to the Consolidated Application adjustments, and State and Local Revenue rise by \$14,092 from additional Medi-Cal Billing adjustments.

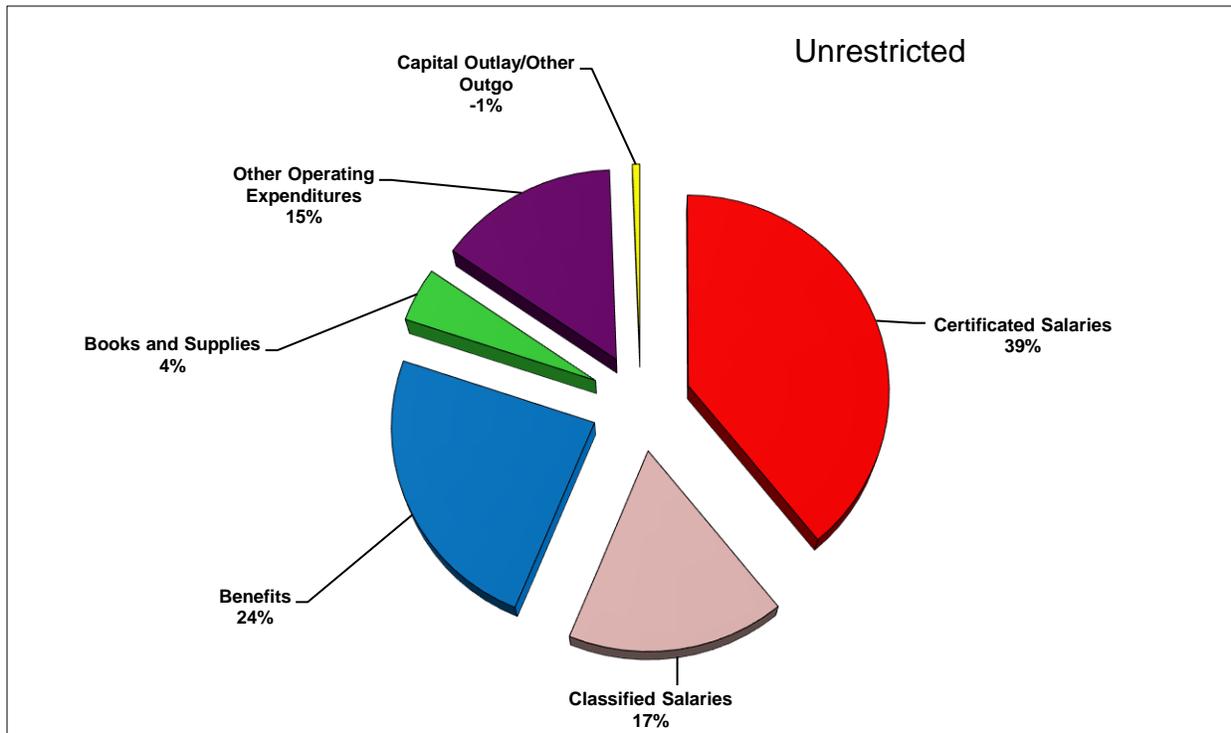
### **General Fund Expenditure Components**

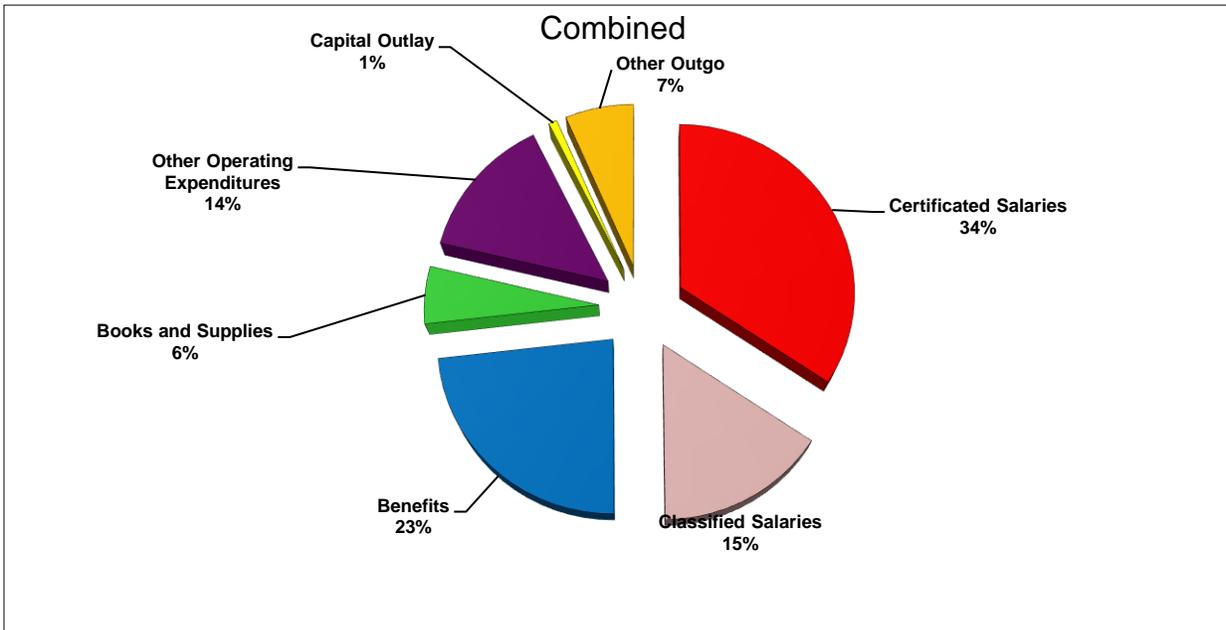
The General Fund is used for most functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the District’s unrestricted budget and approximately 73% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$2,930,663	\$3,724,892
Classified Salaries	\$1,275,651	\$1,677,592
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$1,789,729	\$2,529,868
Books and Supplies	\$336,938	\$596,502
Other Operating Expenditures	\$1,106,118	\$1,511,762
Capital Outlay	\$87,000	\$87,000
Other Outgo	-\$131,915	\$709,165
<b>TOTAL</b>	<b>\$7,394,184</b>	<b>\$10,836,781</b>

The negative \$131,915 represents the total transfers of Indirect Costs.

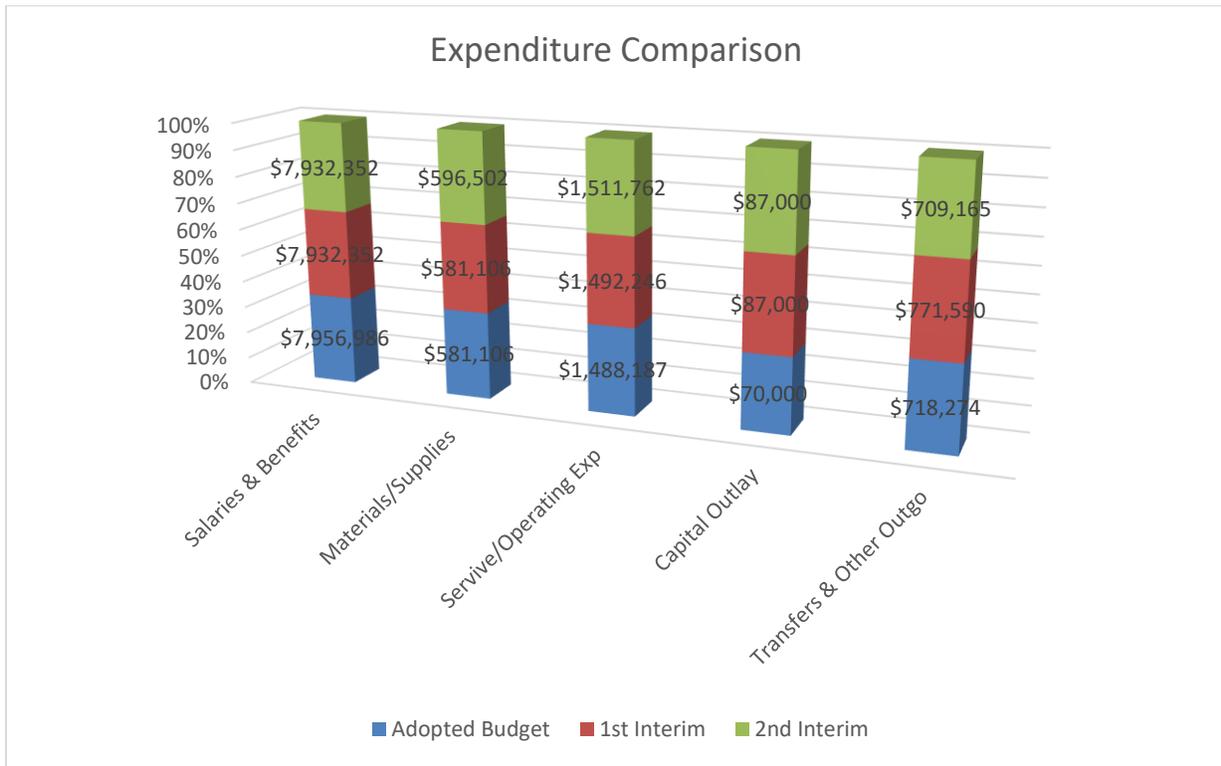
The following is a graphical representation of expenditures by percentage:





### Expenditure- Budget Comparison

The illustrated data below represents the Adopted Budget Expenditures of \$10,814,553, First Interim total expenditure of \$10,864,294, and the Second Interim Total Expenditures of \$10,836,871.



An increase of \$15,396 to Materials and Supplies due to RCA Instruction expenses, Ag Career Tech, and additional District-wide transportation expenses. Additional Services of \$19,516 budgeted for the contract with the new auditor. The Transfers and other Outgoing expenses decrease by \$62,425 are due to the Special Education Billback and Indirect Costs expenses compared with the First Interim Report.

**General Fund Summary Changes since First Interim**

DESCRIPTIONS	First Interim	Second Interim	Changes
Revenues			
LCFF Revenues	\$8,326,986	\$8,347,240	\$20,254
Federal & State	\$1,880,104	\$1,874,236	(\$5,868)
Other Local	\$606,832	\$617,309	\$10,477
<b>TOTAL REVENUES</b>	<b>\$10,813,922</b>	<b>\$10,838,785</b>	<b>\$24,863</b>
Expenditures			
Salaries and Benefits	\$7,932,352	\$7,932,352	\$0
Books, Supplies and Services	\$2,073,352	\$2,108,264	\$34,912
Capital Outlay and Other Outgo	\$858,590	\$796,165	(\$62,425)
Other Financing Sources/Uses	\$200,000	\$200,000	\$0
<b>TOTAL EXPENDITURES &amp; FINANCING SOURCES</b>	<b>\$11,064,294</b>	<b>\$11,036,781</b>	<b>(\$27,513)</b>
<b>Net Increases (Decreases)</b>	<b>(\$250,372)</b>	<b>(\$197,996)</b>	<b>(\$2,650)</b>

The District's 2025-26 General Fund projects a total operating deficit of **\$197,996**, resulting in an estimated ending fund balance of \$7,178,853. The components of the District's fund balance are as follows: revolving cash & other non-spendable - \$2,000; restricted programs - \$997,480; assignments and commitments - \$2,335,385; economic uncertainty - \$882,942; unassigned - \$2,961,046.

**Ending Fund Balances and Reserve for Economic Uncertainties**

Description	Total
Revolving Account	\$2,000
Restricted Accounts	\$997,480
Commitments	\$1,565,571
Other Assignments	\$769,814
Reserved for Economic Uncertainties	\$882,942
Unassigned/Unappropriated Amount	\$2,961,046
<b>TOTAL</b>	<b>\$7,178,853</b>

## Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

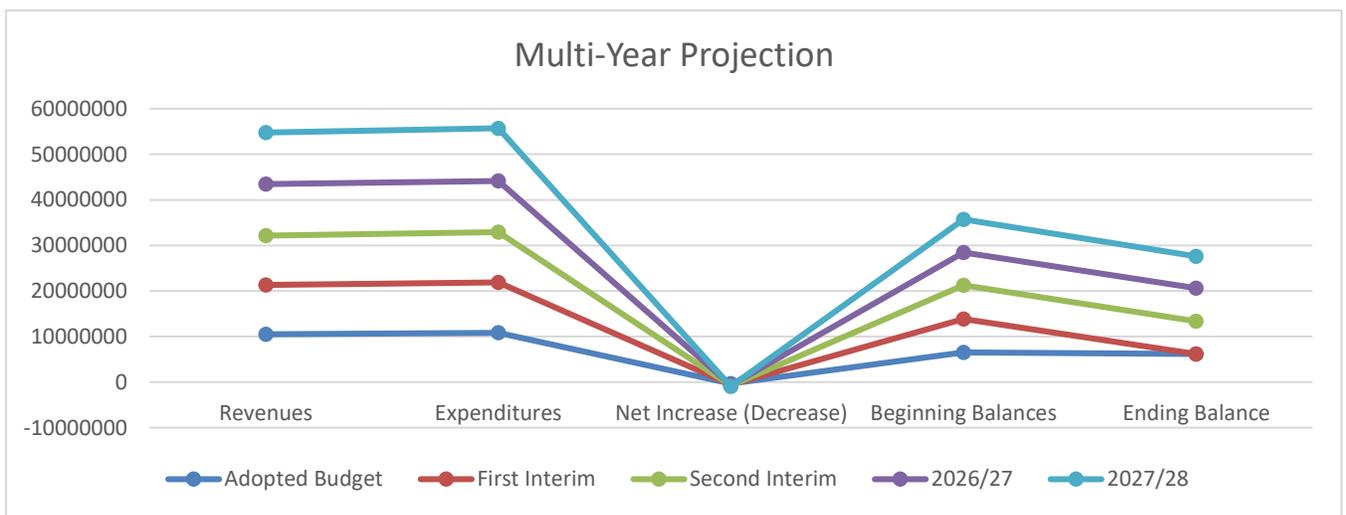
FUND	2024-25	Est. Net Change	2025-26
GENERAL (UNRESTRICTED & RESTRICTED)	\$7,376,849	(\$197,996)	\$7,178,853
STUDENT BODY ACTIVITES (FUND 08)	\$240,249	\$40,000	\$280,249
CAFETERIA FUND (FUND 13)	\$345,947	(\$108,406)	\$237,541
SPECIAL RESERVE (FUND 17)	\$1,124,202	\$230,000	\$1,354,202
SPECIAL RESERVE (FUND 20)	\$579,784	\$20,000	\$599,784
BUILDING FUND (FUND 21)	\$5,924,701	(\$3,625,615)	\$2,299,086
CAPITAL FACILITIES (FUND 25)	\$130,408	\$5,500	\$135,908
CAPITAL OUTLAY (FUND 41)	\$96	\$12	\$108
BOND INTEREST & REDEMPTION (FUND 51)	\$296,794	\$183,353	\$480,147
DEBT SERVICE FUND (FUND 56)	\$147	\$18	\$165
FOUNDATION PRIVATE-PURPOSE TRUST (FUND 73)	\$801,648	\$31,000	\$832,648
<b>TOTAL</b>	<b>\$16,820,825</b>	<b>(\$3,422,134)</b>	<b>\$13,398,691</b>

## Cash Flow

The district anticipates positive monthly cash balances during the 2025-26 school year. As of June 30, 2026, the General Fund Cash balances are projected at \$7,530,665. Cash is closely monitored to ensure the district remains liquid to meet its obligations.

## Multi Year Projection

Description	OB	F1 25/26	F2 25/26	2026/27	2027/28
Revenues	\$ 10,493,151	\$10,813,922	\$10,838,785	\$11,303,060	\$11,319,809
Expenditures/Outgo	\$ 10,814,553	\$11,064,294	\$11,036,781	\$11,219,702	\$11,579,310
Net Increase (Decrease)	(\$321,402)	(\$250,372)	(\$197,996)	\$83,358	(\$259,501)
Beginning Balance	\$ 6,498,587	\$7,376,849	\$7,376,849	\$7,178,853	\$7,262,211
Ending Balance	\$ 6,177,185	\$7,126,477	\$7,178,853	\$7,262,211	\$7,002,710
<b>% Reserves</b>	<b>29.18%</b>	<b>37.64%</b>	<b>36.06%</b>	<b>46.09%</b>	<b>44.84%</b>



### **Fiscal Scenarios:**

The Cost of Living Adjustments (COLA) for SY 2025-26 is projected at **2.41 %**. The COLA is determined by a national price index for state and local governments and finalized in late April before the start of the year. The district will take a closer look when Governor Newsom releases his 2026-27 Governor's budget proposal by May 2026. These projections will be analyzed and adjusted as appropriate as the variable changes through legislative action or economic turnover at the state or local level.

Any future expenditures not reflected in the Second Interim Report will be updated in the Estimated Actuals at the June 2026 meeting. The District continuously monitors employee salaries and benefits currently funded through one-time resources.

### **Conclusion:**

The Second Interim budget and multi-year projections support the district's ability to meet its financial obligations for the current and subsequent two years.

The Administration is confident that the district will be able to maintain prudent operating reserves and have sufficient cash to remain fiscally solvent.

# BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: March 11, 2026

Item Number: 14 A  
 Item Title: Inter-district Agreement Request(s)  
 Presenter: Doug Kaelin, Superintendent & Loretta Long, Admin. Assistant/HR Officer  
 Attachment: None  
 Item Type:  Consent Agenda  Action  Report  Work Session  Other:

Background/Comments:

We have received the following interdistrict transfer requests. After reviewing each one with Board Policy and Administration Regulations 5117, we make the following recommendations.

<u>2025-2026 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action</u>	<u>New/Ongoing</u>
<u>2026-2027 School Year</u>	<u>From:</u>	<u>To:</u>	<u>Action</u>	<u>New/Ongoing</u>
1. (7 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
2. (5 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
3. (K)	Biggs	Gridley	Release	New
4. (9 <sup>th</sup> Grade)	Biggs	Durham	Release	Ongoing
5. (2 <sup>nd</sup> Grade)	Biggs	Durham	Release	Ongoing
6. (12 <sup>th</sup> Grade)	Biggs	OUHSD	Release	Ongoing
7. (7 <sup>th</sup> Grade)	Biggs	Thermalito	Release	Ongoing
8. (6 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing
9. (1 <sup>st</sup> Grade)	Biggs	Manzanita	Release	Ongoing
10. (6 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing
11. (1 <sup>st</sup> Grade)	Biggs	Manzanita	Release	Ongoing
12. (6 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing
13. (3 <sup>rd</sup> Grade)	Biggs	Manzanita	Release	Ongoing
14. (1 <sup>st</sup> Grade)	Biggs	Manzanita	Release	Ongoing
15. (9 <sup>th</sup> Grade)	Biggs	OUHSD	Deny Release	New
16. (K)	Gridley	Biggs	Accept	New
17. (K)	Gridley	Biggs	Accept	Ongoing
18. (1 <sup>st</sup> Grade)	Thermalito	Biggs	Accept	Ongoing
19. (5 <sup>th</sup> Grade)	Gridley	Biggs	Accept	New
20. (5 <sup>th</sup> Grade)	Biggs	Gridley	Release	New
21. (9 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
22. (K)	Biggs	Gridley	Release	Ongoing
23. (11 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
24. (9 <sup>th</sup> Grade)	Biggs	Gridley	Release	Ongoing
25. (6 <sup>th</sup> Grade)	Biggs	Manzanita	Release	Ongoing

Fiscal Impact: We will have a loss of ADA for those outgoing transfer requests and an increase of ADA for those incoming transfer requests.

Recommendation: The Superintendent recommends action as indicated.

# BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: March 11, 2026

Item Number: 14 B  
Item Title: Approve AP Vendor Check Register and Purchase Order Listing  
Presenter: Moneek Graves, Fiscal Assistant  
Attachment: AP Vendor Check Register & Purchase Order Listing for February 1, 2026 through February 28, 2026  
Item Type:  Consent Agenda  Action  Report  Work Session  Other

Background/Comments:

The AP Vendor Check Register and Purchase Order totals are as attached.

Fiscal Impact:

As indicated.

Recommendation:

Approve.

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-345636	95.00 Printed	01		KATIE RYAN (KATIE RYAN - Payee)
3005-345637	152.06 Printed	01		Morch, Casey Y (001100 - Emp)
3005-345638	23.16 Printed	13		Strattard, John (001201 - Emp)
3005-345639	108.00 Printed	01		Mcdaniel, Monica (001477 - Emp)
3005-345640	159.21 Printed	01		A Z Bus Sales Inc (100057/4)
3005-345641	91.14 Printed	01		Valley Iron Inc. (100071/2)
3005-345642	949.38 Printed	01		AMAZON (100697/1)
3005-345643	80.64 Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-345644	1,316.31 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-345645	453.05 Printed	01		AT&T (100086/1)
3005-345646	1,050.47 Printed	01		AT&T (100086/2)
3005-345647	120.00 Printed	01		BUTTE COUNTY SHERRIF S OFFICE RECORDS DIVISION (100125/1)
3005-345648	157.70 Printed	01		CANDELARIO ACE HARDWARE (100250/1)
3005-345649	17.53 Printed	01		CINTAS CORPORATION NO. 2 (100749/1)
3005-345650	2,329.85 Printed	01		CITY OF BIGGS (100164/1)
3005-345651	750.00 Printed	01		E-Rate Advisors Inc. (100795/2)
3005-345652	812.50 Printed	01		Faronics Technologies USA,Inc. (100216/1)
3005-345653	178.30 Printed	01		GRAINGER INC (100240/1)
3005-345654	1,302.08 Printed	13		Harris School Solutions (100249/3)
3005-345655	375.38 Printed	13		HAYDEN FIRE PROTECTION (100253/1)
3005-345656	1,236.25 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-345657	1,902.32 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-345658	120.18 Printed	01		JACKSONS GLASS CO (100277/1)
3005-345659	575.00 Printed	01		Kenneth Scott Zschach (100975/1)
3005-345660	1,939.51 Printed	01		Lakeview Petroleum Co. (100304/3)
3005-345661	2,030.00 Printed	01		MINASIAN MEITH ET AL (100335/1)
3005-345662	234.59 Printed	01		MJB SALES & SERVICE (100336/1)
3005-345663	210.00 Printed	01		North State Water System (100827/1)
3005-345664	2,720.25 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-345665	110.00 Printed	01		Right Way Holdings (100393/1)
3005-345666	41.00 Printed	01		SAN JOAQUIN COUNTY OF EDUCATN (100403/1)
3005-345667	3,194.80 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-345668	29,400.00 Printed	01		TEHAMA CO DEPT OF EDUCATION (100444/1)
3005-345669	1,428.00 Printed	01		TEKK INTERNATIONAL INC (100445/1)

Selection Sorted by Check Number, Include Address:No, Filtered by (Org = 6, Bank Account(s) IN ('COUNTY'), Source = A, Pay To = N, Payment Method = C, Starting Check Date = 2/1/2026, Ending Check Date = 2/27/2026, Summary? = Y, Sort/Group 1 = 1, Sort/Group 2 = )

ESCAPE ONLINE

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-345670	750.00 Printed	01		The Bank of New York Mellon Corporate Trust Department (100977/1)
3005-345671	508.54 Printed	01		TPX COMMUNICATIONS (100764/2)
3005-345672	105.72 Printed	01		Tracey McPeters (100905/1)
3005-345673	1,156.44 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)
3005-345674	197.68 Printed	01		VERIZON WIRELESS (100467/1)

58,382.04

Number of Items

39 Totals for Register 000570

**2026 FUND-OBJ Expense Summary / Register 000570**

01-4300	6,382.73	
01-4303	1,939.51	
01-5200	95.00	
01-5502	2,329.85	
01-5606	1,156.44	
01-5800	32,406.85	
01-5802	2,030.00	
01-5805	750.00	
01-5807	120.00	
01-5808	110.00	
01-5900	2,209.74	
01-9110*		49,530.12-
<b>Totals for Fund 01</b>	<b>49,530.12</b>	<b>49,530.12-</b>
13-4300	290.57	
13-4700	6,883.89	
13-5800	1,677.46	
13-9110*		8,851.92-
<b>Totals for Fund 13</b>	<b>8,851.92</b>	<b>8,851.92-</b>
<b>Totals for Register 000570</b>	<b>58,382.04</b>	<b>58,382.04-</b>

\* denotes System Generated entry

Net Change to Cash 9110

58,382.04- Credit

Number	Amount	Status	Fund	Cancel Register Id	Payee
3005-346740	1,192.51	Printed	01		AMAZON (100697/1)
3005-346741	404.33	Printed	01		BASES LOADED (100093/1)
3005-346742	39.91	Printed	01		BIG VALLEY AG SERVICES (100100/1)
3005-346743	142.41	Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-346744	6,505.03	Printed	01		CITY OF BIGGS (100164/1)
3005-346745	7,200.00	Printed	01		DAVE NIEMEYER (100738/1)
3005-346746	1,206.84	Printed	01		ESGI, LLC. (100776/3)
3005-346747	246.06	Printed	01		Golden Pacific Bank (100235/1)
3005-346748	463.60	Printed	01		Trevipay (100969/2)
3005-346749	1,733.96	Printed	01		Heinemann (100896/1)
3005-346750	803.60	Printed	01		Lightspeed Systems (100966/1)
3005-346751	1,847.56	Printed	01		Mark Allen Edwards (100958/1)
3005-346752	296.69	Printed	01		Ivy Business Forms, INC (100805/1)
3005-346753	1,781.79	Printed	01		OFFICE DEPOT (100358/1)
3005-346754	64.95	Printed	01		Pitney Bowes Inc (100371/2)
3005-346755	1,309.07	Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-346756	3,750.00	Printed	01		TeachTown (100925/1)

28,988.31

Number of Items

17 Totals for Register 000571

2026 FUND-OBJ Expense Summary / Register 000571

01-3701	7,200.00
01-4300	9,154.45
01-5450	803.60
01-5502	6,505.03
01-5504	1,309.07
01-5606	142.41
01-5800	3,789.91
01-5811	18.89
01-5901	64.95
01-9110*	28,988.31-
<b>Totals for Register 000571</b>	<b>28,988.31</b>

2026 FUND-OBJ Expense Summary / Register 000571 (continued)

\* denotes System Generated entry

Net Change to Cash 9110

28,988.31- Credit

2026 FUND-OBJ Expense Summary / Register 000571 (continued)

87,370.35

Number of Items

56 Totals for Org 006 - Biggs Unified School District

**RESOLUTION NO. 2025-2026 #004 (March 11, 2026, Regular Meeting)**  
**A RESOLUTION OF THE GOVERNING BOARD OF THE**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**INCREASING SCHOOL FACILITIES FEES AS AUTHORIZED BY**  
**GOVERNMENT CODE SECTION 65995 (b) 3**

WHEREAS, Statute AB 2926 (Chapter 887/Statutes of 1986) authorizes the governing board of any school district to levy a fee, charge, dedication or other form of requirement against any development project for the reconstruction of school facilities; and,

WHEREAS, Government Code Section 65995 establishes a maximum amount of fee that may be charged against such development projects and authorizes the maximum amount set forth in said section to be adjusted for inflation every two years as set forth in the state-wide cost index for Class B construction as determined by the State Allocation Board at its January meeting; and,

WHEREAS, at its January 28, 2026, meeting, the State Allocation Board approved the maximum fee authorized by Education Code Section 17620 to \$5.38 per square foot of residential construction described in Government Code Section 65995(b)(1) and \$0.87 per square foot against commercial/industrial construction described in Government Code Section 65995(b)(2); and,

WHEREAS, the purpose of this Resolution is to approve and adopt fees on residential projects in the amount of \$5.38 per square foot as authorized by Education Code Section 17620; and,

WHEREAS, the purpose of this Resolution is to approve and adopt fees on commercial/industrial development projects in the amount of \$0.87 per square foot as described in Government Code Section 65995(b)(2). The mini-storage and agriculture categories of commercial/industrial justification have less impact than the statutory \$0.87 per square foot commercial/industrial justification and should be collected at the justified rate of \$0.04 and \$0.49 per square foot, respectively.

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Governing Board of the Biggs Unified School District as follows:

1. Procedure. This Board hereby finds that prior to the adoption of this Resolution, the Board conducted a public hearing at which oral and written presentations were made, as part of the Board's regularly scheduled March 11, 2026, meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, has been published twice in a newspaper in accordance with Government Code Section 66016, and a notice, including a statement that the data required by Government Code Section 66016 was available, was mailed at least 14 days prior to the meeting to any interested party who had filed a written request with the District for mailed notice of the meeting on new fees or service charges within the period specified by law. Additionally, at least 10 days prior to the meeting, the District made available to the public, data indicating the amount of the cost, or estimated cost, required to provide the service for which the fee or service charge is to be adjusted pursuant to this Resolution, and the revenue sources anticipated to provide this service. By way of such public meeting, the Board received oral and written presentations by District staff which are summarized and contained in the District's Developer Fee Implementation Study dated February 5, 2026 (hereinafter referred to as the "Plan") and which formed the basis for the action taken pursuant to this Resolution.
2. Findings. The Board has reviewed the Plan as it relates to proposed and potential development, the resulting school facilities needs, the cost thereof, and the available sources of revenue including the fees provided by this Resolution, and based thereon and upon all other written and oral presentations to the Board, hereby makes the following findings:
  - A. Additional development projects within the District, whether new residential construction or residential reconstruction involving increases in assessable area greater than 500 square feet, or new commercial or industrial construction will increase the need for reconstruction of school facilities.

- B. Without reconstruction of present school facilities, any further residential development projects or commercial or industrial development projects within the District will result in a significant decrease in the quality of education presently offered by the District;
  - C. The fees proposed in the Plan and the fees implemented pursuant to this Resolution are for the purposes of providing adequate school facilities to maintain the quality of education offered by the District;
  - D. The fees proposed in the Plan and implemented pursuant to this Resolution will be used for the reconstruction of school facilities as identified in the Plan;
  - E. The uses of the fees proposed in the Plan and implemented pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed;
  - F. The fees proposed in the Plan and implemented pursuant to this Resolution bear a reasonable relationship to the need for reconstructed school facilities created by the types of development projects on which the fees are imposed;
  - G. The fees proposed in the Plan and implemented pursuant to this Resolution do not exceed the estimated amount required to provide funding for the reconstruction of school facilities for which the fees are levied; and in making this finding, the Board declares that it has considered the availability of revenue sources anticipated to provide such facilities, including general fund revenues;
  - H. The fees imposed on commercial or industrial development bear a reasonable relationship and are limited to the needs of the community for schools and are reasonably related and limited to the need for reconstructed school facilities caused by the development;
  - I. The fees will be collected for school facilities for which an account has been established and funds appropriated and for which the district has adopted a reconstruction schedule and/or to reimburse the District for expenditures previously made.
3. Fee. Based upon the foregoing findings, the Board hereby increases the previously levied fee to the amount of \$5.38 per square foot for assessable space for new residential construction and for residential reconstruction to the extent of the resulting increase in assessable areas; and to the amount of \$0.87 per square foot for new commercial or industrial construction. The mini-storage and agriculture categories of commercial/industrial justification have less impact than the statutory \$0.87 per square foot commercial/industrial justification and should be collected at the justified rate of \$0.04 and \$0.49 per square foot, respectively.
4. Fee Adjustments and Limitation. The fees adjusted herewith shall be subject to the following:
- A. The amount of the District's fees as authorized by Education Code Section 17620 shall be reviewed every two years to determine if a fee increase according to the adjustment for inflation set forth in the statewide cost index for Class B construction as determined by the State Allocation Board is justified.
  - B. Any development project for which a final map was approved, and construction had commenced on or before September 1, 1986, is subject only to the fee, charge, dedication or other form of requirement in existence on that date and applicable to the project.
  - C. The term "development project" as used herein is as defined by Section 65928 of the Government Code.

5. Additional Mitigation Methods. The policies set forth in this Resolution are not exclusive and the Board reserves the authority to undertake other or additional methods to finance school facilities including but not limited to the Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311, et seq.) and such other funding mechanisms. This Board reserves the authority to substitute the dedication of land or other property or other form of requirement in lieu of the fees levied by way of this Resolution at its discretion, so long as the reasonable value of land to be dedicated does not exceed the maximum fee amounts contained herein or modified pursuant hereto.
6. Implementation. For residential and commercial/industrial projects within the District, the Superintendent, or the Superintendent's designee, is authorized to issue Certificates of Compliance upon the payment of any fee levied under the authority of this Resolution.
7. California Environmental Quality Act. The Board hereby finds that the implementation of Developer Fees is exempt from the California Environmental Quality Act (CEQA).
8. Commencement Date. The effective date of this Resolution shall be May 10, 2026, which is 60 days following its adoption by the Board.
9. Notification of Local Agencies. The Secretary of the Board is hereby directed to forward copies of this Resolution and a Map of the District to the Planning Commission and Board of Supervisors of \_\_\_\_\_ County and to the Planning Commission and City Council of the City of \_\_\_\_\_.
10. Severability. If any portion of this Resolution is found by a Court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution. The Board hereby declares its intent to adopt this Resolution irrespective of the fact that one or more of its provisions may be declared invalid subsequent hereto.

APPROVED, PASSED and ADOPTED by the Governing Board of the Biggs Unified School District this 11<sup>th</sup> day of March 2026, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

\_\_\_\_\_  
 President, Governing Board  
 Biggs Unified School District

ATTEST:

\_\_\_\_\_  
 Secretary, Governing Board  
 Biggs Unified School District

2/10/26. Teaching artist Julia Murphy of Pedal Press (an art ed nonprofit based in Chico, CA) will lead a week of art education at Biggs HS for 10<sup>th</sup>-12<sup>th</sup> grade students.

**The instruction will run from 10:15-12:00 for the week of April 13, 2026 to April 17, 2026.** The material will cover design and artmaking concepts to be used in a screenprinting process.

Screenprinting is both a fine and an industrial art. This is evidenced by CTE subject relevance in two areas: **Arts, Media, and Entertainment**, and **Manufacturing and Product Development/ Graphic Production Industries**. Screen printing is used to apply graphics to apparel, as well as many other substrates. Did you know that your COVID test agent was screen printed on to the card?

High-level cognitive functions are engaged in both creating subject matter, and learning the multiple technical process of preparing a screen for printing, as well as practicing the printing technique itself.

Below are the CA State VAPA standards that the material will include:

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**7.VA:Cr1.1** *Apply methods to overcome creative blocks*

**Acc.VA:Cr2.1** *Through experimentation, practice, and persistence, demonstrate skills and knowledge in a chosen art form*

**1.VA:Cr2.2** *Demonstrate safe and proper procedures for using materials, tools, and equipment while making art.*

**8.VA:Cr2.3** *Select, organize and design images and words to make visually clear and compelling presentations.*

**7.VA:Cr3** *Reflect on and explain important information about personal artwork in an artists statement or other format.*

---

Evaluation for instruction will feature a short quiz, a student narrative assessment, and an optional critique process.

# Biggs Unified School District

300 B STREET, BIGGS, CALIFORNIA 95917  
(530)868-1281

Doug Kaelin  
Superintendent

## CONSULTANT AGREEMENT

This agreement is entered into as of this 11<sup>th</sup> day of **March, 2026**, by and between the Biggs Unified School District, hereinafter referred to as "District", and Pedal Press, hereinafter referred to as "Consultant".

### I. Purpose

- A. Whereas, California Government Code Section 53060 provides authority for a school district to contract with any person for the furnishing of special services and advice if such persons are specially trained, experienced, and competent to perform the special services required;
- B. Whereas, the Consultant is specially trained and experienced in the area of Arts, Media, and Graphic Designs.
- C. Whereas the District recognizes the need.

### II. Now, therefore, the Parties agree as follows:

- A. Name, address, and phone # of consultant:

Pedal Press  
2163 Fair Street  
Chico, CA 95928

\_\_\_\_\_  
Social Security # OR

86-2389166

\_\_\_\_\_  
Company EIN#

\_\_\_\_\_  
Phone Number

- B. Types of Services to be provided:

\_\_\_\_\_  
Assembly (topic) \_\_\_\_\_

\_\_\_\_\_  
Staff Development (topic) \_\_\_\_\_

Other Arts, Media and Graphic Designs

- C. Term: The Consultant shall provide services at Biggs Elementary School, Biggs High School and Richvale Charter Academy from April 13, 2026 through April 17, 2026.

- D. Payment. The District shall reimburse the Consultant at a rate that includes travel expenses. The cost to the District and reimbursement to the Consultant pursuant to this agreement shall not exceed \$1,800. Payment shall be made upon receipt of an invoice from the Consultant, detailing the services rendered and/or costs incurred, including materials, lodging, or mileage, if applicable.

- E. Special provisions or assistance needed for the Consultant to perform services. A Credential Teacher must be present.

III. Conditions:

- A. Assignment and Transfer: Consultant shall not assign or transfer this agreement or any interest therein to any other party without first having obtained the written consent of the District. The Consultant shall personally perform all services required hereunder, unless written permission otherwise is obtained from the District.
- B. Sensitive Issues: Consultant will, in the performance of this contract, refrain from actions or remarks pertaining to race, religion, gender, or use of profanity, which would reflect negatively upon individuals or groups or be offensive to others.
- C. Independent Contractor: At all times, according to the terms of this agreement, the Consultant shall be an independent contractor and shall not be an employee of the District. The District shall have the right to control the Consultant insofar as the results of the Consultant's services rendered pursuant to this agreement. The consultant is specifically responsible for obtaining workers' compensation insurance, at his/her option, and the District is not responsible for providing such coverage.
- D. Hold Harmless: Consultant shall save and hold harmless, defend, and indemnify the District from any liability and expense on account of any suits, verdicts, judgments, costs, or claims of any nature arising out of or in any way connected with Consultant's activities upon District property.
- E. Applicable Law: This agreement is subject to all applicable laws of the State of California, all of which are part of the terms and conditions of this agreement as set forth herein.
- F. Entire Agreement: This agreement is the complete and entire agreement between the parties, and no other oral contracts exist between the parties. No alterations or amendments in this agreement shall be made except in writing and signed by the District and the Consultant.
- G. Discontinue Contract: Either party may discontinue this contract with thirty (30) days' notice, provided that funding is eliminated or reduced by federal, state, or grant cuts.

\_\_\_\_\_  
 Doug Kaelin, Superintendent  
 Biggs Unified School District

\_\_\_\_\_  
 Date

\_\_\_\_\_  
 Consultant

\_\_\_\_\_  
 Date

<b>For District/School Use Only</b>
District/School: <b>Biggs Elementary School, Biggs High School, Richvale Charter</b>
Principal's Signature:
Funding: <b>Arts, Music IMDBG- Resource 6762</b>
Chief Business Officer:
Purchase Order:
Date Board Approved:

INSTRUCTION	rate					
julia	\$ 50.00	\$ 500.00	ten hrs			
PREP						
julia	\$ 50.00	\$ 500.00	ten hrs			
mileage	\$ 0.67	\$ 174.20				
materials	<a href="#">shirts</a>	\$ 400.00	May be more or less depending on style of shirt purchased			
	printing materials	\$ 100.00				
	screen	105				
<b>total</b>		<b>\$ 1,779.20</b>				

**Guidesheet 02.2026: February 2026 Update Packet**
**Status:** ADOPTED

**Original Adopted Date:** 02/13/2026 | **Last Reviewed Date:** 02/13/2026

Policy updates are issued every February, May, August, and November. The policies listed below were recently updated for the reasons described. GAMUT Policy subscribers can [click here](#), or on the Policy Updates link in the Policies menu to access updated policies.

(You must be signed in to view sample policies)

**CSBA POLICY GUIDESHEET**  
**February 2026**

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

**Administrative Regulation 3440 - Inventories**

Regulation updated to reflect **NEW LAW (AB 629, 2025)** which (1) increases the threshold amount for which the Governing Board is required to establish and maintain an inventory of items to a current market value that exceeds \$1,500, and (2) requires the Superintendent of Public Instruction to adjust such market value biennially and post it on the California Department of Education's (CDE) website. Additionally, regulation updated to more closely align with law and CDE's federal program monitoring instrument.

**Board Policy 4119.21/4219.21/4319.21 - Professional Standards**

Policy updated to add, to the philosophical paragraph, the Governing Board's desire to provide a safe and positive school environment that promotes the learning, engagement, safety, and well-being of district students, and to expand upon the expectations for district employee conduct. Additionally, policy updated to reflect **NEW LAW (SB 848, 2025)** which prohibits inappropriate conduct between district employees, adult volunteers, and contractors and among and between adults employed, volunteering, or under contract with the district. In addition, policy updated to clarify that inappropriate employee conduct includes (1) engaging in any conduct that endangers or threatens to endanger students, staff, or others, and (2) other conduct prohibited in Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions.

**Exhibit (1) 4119.21 - Professional Standards**

Exhibit updated in conjunction with the accompanying Board Policy and to align with the most recent version of the National Education Association's Code of Ethics for Educators.

**Exhibit (1) 4219.21 - Professional Standards**

Exhibit updated in conjunction with the accompanying Board Policy.

**Exhibit (1) 4319.21 - Professional Standards**

Exhibit updated in conjunction with the accompanying Board Policy.

**Board Policy 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions**

Policy updated to add, that for purposes of this policy, employees include interns, volunteers, contractors, and other persons with an employment relationship with the district. Additionally, policy updated to add, to the philosophical paragraph, the Governing Board's desire to provide a safe environment that promotes the learning, engagement, and safety of district students. In addition, policy updated to reflect **NEW LAW (SB 848, 2025)** which prohibits inappropriate conduct between district employees and students and expands the list of inappropriate employee conduct. Policy also updated to add new section related to violations of this policy.

**Board Policy 4156.3/4256.3/4356.3 - Employee Property Reimbursement**

Policy updated to clarify, in Option 2, that to the extent that the full cost of repair or replacement of an employee's personal property is not covered by another source, such as an employee's private insurance, the

Governing Board authorizes the Superintendent or designee to pay the remaining cost of replacing or repairing the employee's personal property. Additionally, policy updated to add that the Board may establish a maximum value of reimbursement.

#### **Board Policy 5144.1 - Suspension and Expulsion/Due Process**

Policy updated to add that off campus student behavior may result in discipline when it disrupts district programs and activities or is otherwise prohibited by law, Board policy or administrative regulation. Additionally, policy updated to include state law authorization for the Governing Board, on a case-by-case basis, to permit a student Board member to make restorative justice recommendations to the Board regarding specific expulsion matters. In addition, policy updated to reflect **NEW LAW (AB 1230, 2025)** which (1) requires the Board, at the time of the expulsion order, to recommend a plan for the student's rehabilitation, and (2) adds to the list of outcome data the Superintendent or designee is required to maintain.

#### **Administrative Regulation 5144.1 - Suspension and Expulsion/Due Process**

Regulation updated to clarify that a student may not be disciplined prior to a finding being made pursuant to the Title IX grievance process, but that the district may conduct a non-discipline removal of a student in emergency situations where there is an immediate threat to the health or safety of any student or other individual. Additionally, regulation updated to add requirement that students who voluntarily disclose their use of a controlled substance, alcohol, intoxicant, or tobacco in order to seek help through services or supports may not be suspended solely for that disclosure. In addition, regulation updated to reflect **NEW LAW (AB 1230, 2025)** which (1) requires the Governing Board, at the time of the expulsion order, to recommend a plan for the student's rehabilitation, including specified components, (2) requires the County Superintendent of Schools to provide the Board notification if the County Superintendent is unable to serve students expelled by the district, whereby the Board is required to ensure that another educational program is provided, (3) requires as part of the process for a required review, that the Board indicate whether the student had access to the necessary resources to complete their rehabilitation plan, and that a rehabilitation plan that is not completed due to financial or transportation barriers or a lack of viable opportunities not be a basis to deny the student readmission, and (4) amends the conditions under which the Board may deny readmission.

#### **Board Policy 5145.2 - Freedom Of Speech/Expression**

Policy updated to (1) add language to the Governing Board's philosophical statement related to providing a welcoming, safe, and supportive school environment that protects students from discrimination, harassment, intimidation, and bullying, or other types of expression prohibited by law, (2) delete headings for On- and Off-Campus Expression, (3) expand student exercise of freedom of speech and/or the press to include official district and school websites or social media accounts identified and made available for such purpose, (4) expand which student expressions, or distributing or posting of material, is prohibited, (5) clarify material related to off-campus expression, including electronic expression via a personal device or online expression via a personal social media account, and (6) clarify material related to when student expression may be subject to discipline.

#### **Administrative Regulation 5145.2 - Freedom Of Speech/Expression**

Regulation updated to establish, at the outset, time, place, and manner restrictions, including the addition of material related to (1) the locations, physical and electronic, that the principal or designee may identify on which students and student organizations may hold rallies, express ideas, debate issues, or post information of general interest, and (2) the authorization for the principal or designee to require a disclaimer on printed materials or petitions stating that the materials or petitions are not sponsored by and do not necessarily reflect the views, ideas, and opinions of the school or district. Additionally, regulation updated to (1) add to the definition of "official school publications" courses or programs, student clubs or organizations, student newspapers or other student publications distributed to the public or student body either for a fee or free, (2) clarify material related to the written publications code, (3) modify the requirement related to the professional standards for which official student publications be held to account for publications which may not be written in English, (4) expand material related to violations of this regulation or accompanying Board policy, with first considering any feasible alternative options to limit the material, providing notice to the official student publication with specific reasons for why the submitted material may not be published, and with sufficient time, absent extraordinary circumstances, to allow the publication or student authors to either modify the material or request review by the Superintendent or designee, and (5) authorize the principal or designee to require a disclaimer on all official student publications indicating that views, ideas, and opinions expressed in official student publications do not necessarily reflect those of the school or district. In addition, regulation updated to add new section, "Student Participation in Civic or Political Events," which includes that a student in

middle or high school, with advance notice, be permitted one excused absence per school year in order to participate in a civic or political event such as voting, poll working, strikes, public commenting, or attending candidate speeches, political or civic forums, or town halls.

#### **Board Policy 6142.7 - Physical Education and Activity**

Policy updated to reflect that districts are required to grant a student in kindergarten-grade 12 an accommodation in connection with any physical activity components of a physical education course during a period of religious fasting, and that the student be provided alternative assignments or activities for the period the student is granted an accommodation. Additionally, policy updated to reflect the requirement that the district (1) develop, adopt, and implement extreme weather protocols that incorporate the standardized guidelines compiled by the California Department of Education that include specific measures to be taken during extreme weather conditions, and (2) that the adopted weather protocols be annually reviewed, evaluated, and if necessary, updated in accordance with law. In addition, policy updated to authorize the Superintendent or designee to offer an alternate term schedule for grades 6-12 physical education courses.

#### **Administrative Regulation 6142.7 - Physical Education and Activity**

Regulation updated to include the definition of "extreme weather conditions," which means occurrences of unusually severe weather conditions, including, but not limited to, periods of extreme heat, excessive precipitation, and floods, that may pose significant harm to students. Additionally, regulation updated to add required specified components of an alternate term schedule for physical education, to be included if authorized by Governing Board in the accompanying Board policy. In addition, regulation updated to delete outdated material related to the duties of a district's physical fitness test coordinator.

#### **Board Policy 6146.1 - High School Graduation Requirements**

Policy updated to (1) clarify where, in policy, exemptions from district-adopted graduation requirements can be found, (2) reflect **NEW LAW (AB 821, 2025)** which indefinitely extends the authorization for career technical education to count toward the visual or performing arts or world language graduation requirement, and (3) qualify that the graduation requirement for a one-semester course in ethnic studies beginning with the 2029-30 school year is contingent on state funding. Additionally, policy updated to reflect (1) the graduation requirement, beginning in the 2030-31 school year, for the completion of a stand-alone one-semester course in personal finance that may not be combined with any other course, and (2) the authorization, starting with students graduating in 2030-31, for a student who completes such a course to be exempt from the requirement to complete a one-semester course in economics. In addition, policy updated to clarify (1) that the Governing Board may adopt additional coursework or other requirements that district students are required to complete in order to obtain a high school diploma, and (2) that the Board is expressly authorized by law to adopt a policy that exempts students from additional locally adopted graduation requirements. Policy also updated to expand the section, "Exemption from District-Adopted Graduation Requirements for Highly Mobile Students," to include the graduation exemptions for foster youth, a student experiencing homelessness, a former juvenile court school student, a child of a military family, a student who is migratory or a student participating in a newcomer program as specified in law (highly mobile students), with material that was formerly in separate policies unique to the particular characteristic of the highly mobile student.

#### **Board Policy 6146.3 - Reciprocity of Academic Credit**

Policy updated in conjunction with the accompanying administrative regulation.

#### **Administrative Regulation 6146.3 - Reciprocity of Academic Credit**

Regulation updated to delete sections on transfers from accredited and non-accredited schools since state law and the accompanying Board policy require districts to accept full or partial coursework satisfactorily completed by students while attending a public school, a juvenile court school, or nonpublic nonsectarian school or agency. Additionally, regulation updated to move section on appeals and due process to follow material for which a parent/guardian may appeal. In addition, regulation updated to add section, "Transfer of Coursework and Credits for Highly Mobile Students," which includes requirements related to transfer of coursework and credits for foster youth, a student experiencing homelessness, a former juvenile court school student, a child of a military family, a student who is migratory, or a student participating in a newcomer program as specified in law (highly mobile students), with material that was formerly in separate policies unique to the particular characteristic of the highly mobile student. Regulation also updated to include new section, "Notification and Complaints," which includes required notification and applicable complaint procedures related to transfer of coursework and credit for highly mobile students.

### **Board Policy 6146.4 - Differential Graduation and Competency Standards for Students with Disabilities**

Policy updated to reflect the authorization for districts to exempt a student with disabilities who was enrolled in grade 10 or higher in the 2022-23 school year, and who satisfies eligibility criteria, from all coursework and other requirements adopted by the Governing Board that are additional to the statewide course requirements, and to award the student a high school diploma.

### **Board Policy 6173 - Education for Homeless Children**

Policy updated to delete reporting requirements related to students experiencing homelessness who graduated in the fourth or fifth year of high school with an exemption from district-established graduation requirements that are in addition to the statewide course requirements, as that material is in Board Policy 6146.1 - High School Graduation Requirements, in the section, "Exemption from District-Adopted Graduation Requirements for Highly Mobile Students," which includes such exemptions for all highly mobile students.

### **Administrative Regulation 6173 - Education for Homeless Children**

Regulation updated to reflect the requirement for districts that offer an intersession program to grant priority access to students experiencing homelessness. Additionally, regulation updated to delete material related to transfer of coursework and credits as that material was moved to Administrative Regulation 6146.3 - Reciprocity of Academic Credit, which includes two new sections related to (1) transfer of coursework and credits and (2) related notifications and complaints, for highly mobile students. In addition, regulation updated to delete material related to exemptions from district-established graduation requirements as that material was moved to Board Policy 6146.1 - High School Graduation Requirements, and includes such exemptions for all highly mobile students.

### **Exhibit (1) 6173 - Education for Homeless Children**

Exhibit updated in conjunction with the accompanying Board policy, administrative regulation, and exhibit.

### **Exhibit (2) 6173 - Education for Homeless Children**

Exhibit updated in conjunction with the accompanying Board policy, administrative regulation, and exhibit.

### **Board Policy 6173.1 - Education for Foster Youth**

Policy updated to delete reporting requirements related to foster youth who graduated in the fourth or fifth year of high school with an exemption from district-established graduation requirements that are in addition to the statewide course requirements, as that material is in Board Policy 6146.1 - High School Graduation Requirements in the section, "Exemption from District-Adopted Graduation Requirements for Highly Mobile Students," which includes such exemptions for all highly mobile students.

### **Administrative Regulation 6173.1 - Education for Foster Youth**

Regulation updated to reflect that the definition of a "student in foster care" includes a child who is detained in a county-operated juvenile detention facility or is the subject of a juvenile court petition and has been identified by a county child welfare agency, a probation department, or an Indian tribe meeting as being at imminent risk of removal and placement into foster care. Additionally, regulation updated to reflect that, for a foster youth who is also a student with a disability, the school of origin includes a placement in a certified nonpublic, nonsectarian school. In addition, regulation updated to reflect that districts which offer an intersession program are required to grant priority access to foster youth. Regulation also updated to delete material related to transfer of coursework and credits as that material was moved to Administrative Regulation 6146.3 - Reciprocity of Academic Credit, which includes two new sections related to (1) transfer of coursework and credits, and (2) related notifications and complaints, for highly mobile students. Additionally, regulation updated to delete material related to exemptions from district-established graduation requirements, as that material was moved to Board Policy 6146.1 - High School Graduation Requirements, and includes such exemptions for all highly mobile students.

### **Board Policy 6173.2 - Education of Children of Military Families**

Policy updated to reference the requirement for the California Department of Education to establish a California Purple Star School Designation Program to reduce the burden on military-connected students and their families.

### **Administrative Regulation 6173.2 - Education of Children of Military Families**

Regulation updated to reflect that the United States Space Force is included in the definition of "Uniformed Services" for purposes of the Interstate Compact on Educational Opportunity for Military Children. Additionally, regulation updated to reflect **NEW LAW (AB 1412, 2025)** which requires the district, when a child of a military family who is a student with disabilities enrolls in the district, to accept unofficial records provided by the student's parent/guardian, including the individualized education program and supporting documents and any other records relating to the provision of special education and related services to the student, pending validation by the official records, in accordance with the requirements of the Interstate Compact on Educational Opportunity for Military Children. In addition, regulation updated to delete material related to transfer of coursework and credits as that material was moved to Administrative Regulation 6146.3 - Reciprocity of Academic Credit, which includes two new sections related to (1) transfer of coursework and credits, and (2) related notifications and complaints, for highly mobile students. Regulation also updated to delete material related to exemptions from district-established graduation requirements as that material was moved to Board Policy 6146.1 - High School Graduation Requirements, and includes such exemptions for all highly mobile students.

### **Administrative Regulation 6173.3 - Education for Juvenile Court School Students**

Regulation updated to delete material related to transfer of coursework and credits as that material was moved to Administrative Regulation 6146.3 - Reciprocity of Academic Credit, which includes two new sections related to (1) transfer of coursework and credits, and (2) related notifications and complaints, for highly mobile students. Additionally, regulation updated to delete material related to exemptions from district-established graduation requirements as that material was moved to Board Policy 6146.1 - High School Graduation Requirements, and includes such exemptions for all highly mobile students.

### **Board Policy 6173.4 - Education for American Indian Students**

Policy updated to reference the Native American Studies Model Curriculum, which is a state funded comprehensive, standards-aligned curriculum dedicated to Native American Studies that offers lessons that integrate Native perspectives across academic disciplines.

### **Board Policy 6175 - Migrant Education Program**

Policy updated to clarify that first priority for services to students who are migratory is for those students who have made a qualifying move within the previous one-year period.

### **Administrative Regulation 6175 - Migrant Education Program**

Regulation updated to delete material related to transfer of coursework and credits as that material was moved to Administrative Regulation 6146.3 - Reciprocity of Academic Credit, which includes two new sections related to (1) transfer of coursework and credits, and (2) related notifications and complaints, for highly mobile students. Additionally, regulation updated to delete material related to exemptions from district-established graduation requirements as that material was moved to Board Policy 6146.1 - High School Graduation Requirements, and includes such exemptions for all highly mobile students.

### **Board Bylaw 9250 - Remuneration, Reimbursement and other Benefits**

Bylaw updated to (1) delete options regarding monthly compensation provided to individual Governing Board members, (2) replace with a blank for districts to specify the amount of monthly compensation that reflects district practice, and (3) separate out material which provides that Board members are not required to accept the monthly compensation. Additionally, bylaw updated to clarify material related to (1) a Board member receiving a pro rata monthly compensation, (2) reimbursement for expenses incurred when performing authorized services for the district, (3) benefits for Board members, and (4) former Board members, and the Board member's spouse/registered domestic partner and eligible dependent children, participation in the health and welfare benefits programs provided for district employees. In addition, the section, "Health and Welfare Benefits for Former Board Members," was deleted, as there are few, if any, Board members who would be eligible, since it would require serving for over 30 years, with still relevant material combined with the expanded section, "Benefits for Board Members."

### **Exhibit (1) 9250 - Remuneration, Reimbursement and other Benefits**

Exhibit updated to clarify language in the resolution related to a Governing Board member receiving a pro rata monthly compensation, and reorganize the resolution for precision and ease of use.

## **NEW - Exhibit (2) 9250 - Remuneration, Reimbursement and other Benefits**

New exhibit provides the maximum monthly compensation that a Governing Board member may receive as compensation for their services, and reflects **NEW LAW (AB 1390, 2025)** which increases the maximum monthly compensation amount based on the district's average daily attendance.

## **Board Bylaw 9320 - Meetings and Notices**

Bylaw updated to clarify (1) when the Governing Board may meet in open or closed session, (2) that the existence of a Board meeting includes gathering remotely or electronically, (3) that a series of communications by a majority of the Board should not occur through official or personal social media accounts, and (4) that written notice of special Board meetings should be posted in any location required for remote meetings and attendance. Additionally, bylaw updated to delete material related to disability-related accommodations as it already exists and is more appropriated place in Board Bylaw 9322 - Agenda/Meeting Materials. In addition, bylaw updated to reflect (1) **NEW LAW (SB 707, 2025)** which permits a remote Board meeting based on a proclaimed state of emergency or local emergency without the requirement to post the physical location of Board members, and (2) the requirement for the notice of an emergency Board meeting to the local media that have requested such notice to be by telephone or email. Bylaw also updated to delete material related to traditional teleconferencing, teleconferencing by individual Board members due to just cause, teleconferencing by individual Board members due to emergency circumstances, and teleconference meetings during a proclaimed state of emergency, as that content has been moved to new Board Bylaw 9320.1 - Remote Meetings and Attendance.

## **NEW - Board Bylaw 9320.1 - Remote Meetings and Attendance**

New bylaw addresses circumstances in which the Governing Board is legally permitted to meet remotely and in which an individual remote Board member is permitted to attend and participate in a Board meeting. Additionally, bylaw includes the traditional method of remote attendance and reflects **NEW LAW (SB 707, 2025)** which permits (1) remote attendance and participation as an accommodation and due to just cause, and (2) remote Board meetings during a proclaimed state of emergency.

## **Board Bylaw 9322 - Agenda/Meeting Materials**

Bylaw updated to clarify that (1) closed session items should be agendized in accordance with Board Bylaw 9321 - Closed Session, and (2) for a regular Board meeting, the Governing Board may consider an item not included in the agenda in accordance with Board Bylaw 9323.2 - Actions by the Board. Additionally, bylaw updated to add new section heading, "Public Comment," which (1) includes clarification that the agenda provide members of the public the opportunity to address the Board on any agenda item, including items to be considered in closed session and items listed on the consent agenda, (2) provides options depending on if it is district practice to have one public comment period for all open session agenda items or separate public comment for each open session agenda item, and (3) reflects **NEW LAW (SB 707, 2025)** which adds requirements to the exception to public comment requirements. In addition, bylaw updated to add new section heading, "Disability-Related Accommodations or Modifications." Bylaw also updated to add material related to Board member requests for a specific matter within the subject matter of the Board to be placed on the agenda, both when the Board member is acting in the capacity as a member of the public and acting in the capacity as a Board member. Additionally, bylaw updated to add new section, "Special Meeting Agenda Dissemination to Members of the Public," which clarifies requirements related to the dissemination of special meeting agendas.

## **Board Bylaw 9323 - Meeting Conduct**

Bylaw updated to (1) clarify that the chair of a given Governing Board meeting will be the Board president or, if the Board president is absent, another Board member, (2) delete the time for which a regular Board meeting should be adjourned, and instead provide a blank to reflect district practice, (3) add material related to removal of an item from the consent agenda, specifying that the Board chair determine when the removed item be considered on the agenda, (4) expand material related to the prohibition from requiring members of the public to provide identifying information as a condition of attending a Board meeting and/or providing public comment, and related exceptions, (5) delete material related to public participation that is either unnecessary or is contained within more closely related Board bylaws, (6) delete the time for which an individual providing public comment is allowed to address the Board, and instead provide a blank to reflect district practice, (6) provide clarifying language related to an individual speaker giving some or all of the speaker's time to another speaker, and (7) add language related to the public comment period when a remote Board member is attending and participating based on just cause. Additionally, bylaw updated to add new section heading, "Disruptions,"

which (1) reflects **NEW COURT DECISION (Berkeley People's Alliance v. City of Berkeley)** in which the California Court of Appeal held that state law requires a legislative body to clear the meeting room when a meeting is willfully disrupted and order cannot be restored by removing disruptive individuals and does not permit the legislative body to relocate the meeting to a different room in lieu of clearing the meeting room.

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### Supporting Documents

 February 2026 Guidesheet

# *Biggs Unified School District*

300 B STREET, BIGGS, CALIFORNIA 95917

(530)868-1281

## **Transportation Services Plan- UPDATE 2025-2026**

**Per Education Code (EC) Section 39800.1, as a condition of receiving apportionments for Transportation Services (under EC Section 41850.1), a local educational agency shall develop a plan describing the transportation services. The plan shall be presented and adopted by the governing board of the local educational agency on or before **APRIL 1, 2026** in an open meeting with the opportunity for in-person and remote public comment. The plan may provide for the local educational agency to partner with a municipally owned transit system to provide service pursuant to this section to middle school and high school pupils. Nothing in a local educational agency's plan shall preclude a local educational agency from providing no-cost transit passes to pupils.**

1. Enter description of your district's plan of the transportation services it will offer to pupils, and how it will prioritize transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 12, inclusive, and pupils who are low income.

Description: Transportation is provided at no cost for all grades TK-12 regardless of family income or if students are unduplicated pupils who qualify by living within their school of attendance boundaries, and do not fall within the no service zone. A no service zone is 3/4 of a mile for TK-5th grade and 1 mile for 6 - 12th.

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

Description: BUSD offers no-cost transportation services in the least restrictive environment to all homeless students, foster youth, and pupils with disabilities.

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

Description: Transportation is provided to all students in the Biggs Unified School District based on the needs of the individual student. This service includes unduplicated Pupils.

4. Your plan must be developed in consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils, and other stakeholders. Enter description of your plan consultation with those parties.

Description: The transportation plan was discussed in a **February 27, 2026** LCAP meeting, which included classified staff, teachers, parents, and administrators.

**UPDATE**

**Transportation Services Allowance Calculations**

A. Total 2024-25 Transportation Expenses (Function 3600)	\$	319,053.37
B. Less Capital Outlay (Object 6xxx, Function 3600)	\$	-
C. Less Nonagency Expenditures (Goal 7110, 7150, Function 3600)	\$	-
D. Estimated 60% Reimbursement	\$	191,432.02
E. Less 2024-25 Transportation Add-on from LCFF:	\$	124,564.00
<b>Total HTS Transportation Reimbursement</b>	<b>\$</b>	<b>66,868.02</b>

**Expenditures and Other Financing Uses**

2000-2999: Classified Salaries	\$	171,524.61
3000-3999: Employee Benefits	\$	77,046.35
4000-4999: Books and Supplies	\$	64,846.87
5000-5999: Services and Other Operating Expenditures	\$	5,635.54
6000-6999: Capital Outlay	\$	-
7000-7999: Other Outgo	\$	-
<b>Total Expenditures</b>	<b>\$</b>	<b>319,053.37</b>

\$ -

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

03/11/2026

**Resources:**

**California Education Code (EC) Section 39800.1:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=39800.1.&lawCode=EDC](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=39800.1.&lawCode=EDC)

**California Education Code (EC) Section 41850.1:**

[https://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?sectionNum=41850.1.&lawCode=EDC](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=41850.1.&lawCode=EDC)

**Home-to-School Transportation Reimbursement FAQs:**

<https://www.cde.ca.gov/ls/tn/tr/#TransportationServicePlan>



**Second Interim Report  
Fiscal Year 2025-26**



March 11, 2026  
Board Presentation

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: Doug Kaelin Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: February 11, 2026 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Analyn Dyer Telephone: 530-868-1281  
Title: Chief Business Officer E-mail: adyer@biggs.org

Criteria and Standards Review Summary

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

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

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

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

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

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form A1, Lines A4 and C4)		
Current Year (2025-26)	District Regular	524.45	522.37		
	Charter School	56.05	56.44		
	<b>Total ADA</b>	<b>580.50</b>	<b>578.81</b>	<b>(.3%)</b>	<b>Met</b>
1st Subsequent Year (2026-27)	District Regular	464.55	463.93		
	Charter School	64.60	64.52		
	<b>Total ADA</b>	<b>529.15</b>	<b>528.45</b>	<b>(.1%)</b>	<b>Met</b>
2nd Subsequent Year (2027-28)	District Regular	452.20	451.63		
	Charter School	72.20	72.11		
	<b>Total ADA</b>	<b>524.40</b>	<b>523.74</b>	<b>(.1%)</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

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

2. **CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CALPADS/Projected		
<b>Current Year (2025-26)</b>				
District Regular	494.00	494.00		
Charter School	59.00	59.00		
<b>Total Enrollment</b>	<b>553.00</b>	<b>553.00</b>	<b>0.0%</b>	<b>Met</b>
<b>1st Subsequent Year (2026-27)</b>				
District Regular	489.00	489.00		
Charter School	68.00	68.00		
<b>Total Enrollment</b>	<b>557.00</b>	<b>557.00</b>	<b>0.0%</b>	<b>Met</b>
<b>2nd Subsequent Year (2027-28)</b>				
District Regular	476.00	476.00		
Charter School	76.00	76.00		
<b>Total Enrollment</b>	<b>552.00</b>	<b>552.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2022-23)			
District Regular	472	532	
Charter School			
<b>Total ADA/Enrollment</b>	<b>472</b>	<b>532</b>	<b>88.7%</b>
Second Prior Year (2023-24)			
District Regular	513	548	
Charter School			
<b>Total ADA/Enrollment</b>	<b>513</b>	<b>548</b>	<b>93.6%</b>
First Prior Year (2024-25)			
District Regular	510	532	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>510</b>	<b>532</b>	<b>95.9%</b>
Historical Average Ratio:			92.7%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>93.2%</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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	467	494		
Charter School	56	59		
<b>Total ADA/Enrollment</b>	<b>523</b>	<b>553</b>	<b>94.6%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	489	489		
Charter School	68	68		
<b>Total ADA/Enrollment</b>	<b>557</b>	<b>557</b>	<b>100.0%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	476	476		
Charter School	76	76		
<b>Total ADA/Enrollment</b>	<b>552</b>	<b>552</b>	<b>100.0%</b>	<b>Not Met</b>

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

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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)

Estimated to increased ADA

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2025-26)	8,353,425.00		
1st Subsequent Year (2026-27)	8,850,563.00	8,831,844.00	(.2%)	Met
2nd Subsequent Year (2027-28)	8,841,543.00	8,839,024.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2022-23)	4,534,533.58	
Second Prior Year (2023-24)	4,545,500.33	5,549,418.16	81.9%
First Prior Year (2024-25)	5,325,110.73	6,453,702.56	82.5%
	Historical Average Ratio:		82.7%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.7% to 86.7%	78.7% to 86.7%	78.7% to 86.7%

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)			Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	5,996,043.00	7,394,184.00	81.1%	Met
1st Subsequent Year (2026-27)	6,217,530.00	7,639,071.00	81.4%	Met
2nd Subsequent Year (2027-28)	6,440,230.00	7,932,058.00	81.2%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2025-26)	401,561.00	392,078.00	-2.4%	No
1st Subsequent Year (2026-27)	401,561.00	392,642.00	-2.2%	No
2nd Subsequent Year (2027-28)	392,567.00	382,178.00	-2.6%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	1,478,543.00	1,482,158.00	.2%	No
1st Subsequent Year (2026-27)	1,479,082.00	1,452,979.00	-1.8%	No
2nd Subsequent Year (2027-28)	1,500,632.00	1,472,048.00	-1.9%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	606,832.00	617,309.00	1.7%	No
1st Subsequent Year (2026-27)	605,364.00	625,595.00	3.3%	No
2nd Subsequent Year (2027-28)	606,278.00	626,559.00	3.3%	No

Explanation:  
(required if Yes)

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

Current Year (2025-26)	581,106.00	596,502.00	2.6%	No
1st Subsequent Year (2026-27)	758,411.00	816,916.00	7.7%	Yes
2nd Subsequent Year (2027-28)	723,169.00	742,760.00	2.7%	No

Explanation:  
(required if Yes)

Curriculum Adoption

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

Current Year (2025-26)	1,492,246.00	1,511,762.00	1.3%	No
1st Subsequent Year (2026-27)	1,485,675.00	1,495,649.00	.7%	No
2nd Subsequent Year (2027-28)	1,475,362.00	1,526,529.00	3.5%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2025-26)	2,486,936.00	2,491,545.00	.2%	Met
1st Subsequent Year (2026-27)	2,486,007.00	2,471,216.00	-.6%	Met
2nd Subsequent Year (2027-28)	2,499,477.00	2,480,785.00	-.7%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2025-26)	2,073,352.00	2,108,264.00	1.7%	Met
1st Subsequent Year (2026-27)	2,244,086.00	2,312,565.00	3.1%	Met
2nd Subsequent Year (2027-28)	2,198,531.00	2,269,289.00	3.2%	Met

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

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

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

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

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

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

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

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

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	0.00	0.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" 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)	36.1%	46.1%	44.8%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>12.0%</b>	<b>15.4%</b>	<b>14.9%</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 Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Current Year (2025-26)	65,693.00	7,594,184.00	N/A
1st Subsequent Year (2026-27)	419,363.00	7,639,071.00	N/A	Met
2nd Subsequent Year (2027-28)	21,367.00	7,932,058.00	N/A	Met

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

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

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

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

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)	7,178,853.00	Met
1st Subsequent Year (2026-27)	7,262,211.00	Met
2nd Subsequent Year (2027-28)	7,002,710.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	7,530,665.00	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.)	523	528	524
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>4%</b>	<b>4%</b>

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

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

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

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

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

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

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	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	11,036,781.00	11,219,702.00	11,579,310.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	11,036,781.00	11,219,702.00	11,579,310.00

4.	Reserve Standard Percentage Level	4%	4%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	441,471.24	448,788.08	463,172.40
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	88,000.00	88,000.00	88,000.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>441,471.24</b>	<b>448,788.08</b>	<b>463,172.40</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	138,139.00	138,139.00	138,139.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	882,942.00	894,376.00	923,138.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,961,046.00	4,138,789.00	4,131,394.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	3,982,127.00	5,171,304.00	5,192,671.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	36.08%	46.09%	44.84%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>441,471.24</b>	<b>448,788.08</b>	<b>463,172.40</b>
Status:	Met	Met	Met

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

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

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

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

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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 first interim projections that may impact the budget?

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000 to +\$20,000
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**S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2025-26)	(1,257,234.00)	(1,215,777.00)	-3.3%	(41,457.00)	Met
1st Subsequent Year (2026-27)	(1,328,512.00)	(1,295,285.00)	-2.5%	(33,227.00)	Met
2nd Subsequent Year (2027-28)	(1,446,932.00)	(1,406,534.00)	-2.8%	(40,398.00)	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)	200,000.00	200,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No
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\* Include transfers used to cover operating deficits in either the general fund or any other fund.

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

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

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

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

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

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

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

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

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	30	Building Fund 21		6,000,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	On-Going	General Fund		31,372

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

<b>TOTAL:</b>				6,031,372



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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)

Fund 51 Bond Interest and Redemption Fund

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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 first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

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

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

2 OPEB Liabilities	First Interim	Second Interim
	(Form 01CSI, Item S7A)	(Form 01CSI, Item S7A)
a. Total OPEB liability	1,717,756.00	1,717,756.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,717,756.00	1,717,756.00

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

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

Jun 30, 2025	Jun 30, 2025
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3 OPEB Contributions

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

	First Interim	Second Interim
	(Form 01CSI, Item S7A)	(Form 01CSI, Item S7A)
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

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

	First Interim	Second Interim
Current Year (2025-26)	84,500.00	94,000.00
1st Subsequent Year (2026-27)	84,500.00	94,000.00
2nd Subsequent Year (2027-28)	84,500.00	94,000.00

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

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

d. Number of retirees receiving OPEB benefits

	First Interim	Second Interim
Current Year (2025-26)	10	10
1st Subsequent Year (2026-27)	9	10
2nd Subsequent Year (2027-28)	8	9

4. Comments:

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

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

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

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

		First Interim (Form 01CSI, Item S7B)		Second Interim	
3	Self-Insurance Contributions				
	a. Required contribution (funding) for self-insurance programs				
	Current Year (2025-26)				
	1st Subsequent Year (2026-27)				
	2nd Subsequent Year (2027-28)				
	b. Amount contributed (funded) for self-insurance programs				
	Current Year (2025-26)				
	1st Subsequent Year (2026-27)				
	2nd Subsequent Year (2027-28)				

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	41.00	41.00	41.00	41.00

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Jun 25, 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:

Jun 20, 2025

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2027

5. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	
-----	-----	--

**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")

103,945	71,661	
4%	90% of Funded COLA SY26/27	

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

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	472,601	479,601	479,601
3. Percent of H&W cost paid by employer	89.0%		
4. Percent projected change in H&W cost over prior year	.6%		

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

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

No		

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

If Yes, explain the nature of the new costs:

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

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	60,641	61,079	62,911
	3.0%	3.0%	3.0%

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

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

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

**Certificated (Non-management) - Other**

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

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

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

If No, continue with section S8B.

Yes
-----

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

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

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

n/a
-----

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

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

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Jun 25, 2025
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Jun 20, 2025
--------------

If Yes, date of Superintendent and CBO certification:

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

n/a
-----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2025

End Date: Jun 30, 2027

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)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

51,314	38,615	
--------	--------	--

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

4.0%	90% of Funded COLA SY26/27	
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Identify the source of funding that will be used to support multiyear salary commitments:

--

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	
154,000	7,000	
26.0%	4.0%	

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

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

No

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

If Yes, explain the nature of the new costs:

--

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

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

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

Yes	Yes	Yes
13,349	12,336	12,706
3.0%	3.0%	3.0%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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

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


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

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

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

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

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	4.00	4.00	4.00	4.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	Yes
15,763	9,913	
4.0%	90% of Funded COLA SY26/27	

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)
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4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	49,249	50,000	50,000
	98.0%	100.0%	100.0%
	6.0%	6.0%	6.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Yes	Yes	Yes
	3,195	3,291	
	3.0%	3.0%	

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

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.

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S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?   
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
  
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.  

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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.

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

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

**Comments:**  
(optional)

A-5 FY 25-26 All Groups settled at 4% salary increases.

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End of School District Second 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	8,249,689.00	8,326,986.00	4,972,193.28	8,347,240.00	20,254.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	160,561.00	186,283.00	101,421.32	196,414.00	10,131.00	5.4%
4) Other Local Revenue		8600-8799	362,000.00	362,000.00	272,700.63	332,000.00	(30,000.00)	-8.3%
5) TOTAL, REVENUES			8,772,250.00	8,875,269.00	5,346,315.23	8,875,654.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,839,607.00	2,995,554.00	1,762,355.62	2,930,663.00	64,891.00	2.2%
2) Classified Salaries		2000-2999	1,345,683.00	1,318,148.00	726,577.79	1,275,651.00	42,497.00	3.2%
3) Employee Benefits		3000-3999	1,799,904.00	1,790,213.00	1,051,248.49	1,789,729.00	484.00	0.0%
4) Books and Supplies		4000-4999	338,558.00	338,558.00	104,799.59	336,938.00	1,620.00	0.5%
5) Services and Other Operating Expenditures		5000-5999	1,127,428.00	1,075,740.00	492,490.51	1,106,118.00	(30,378.00)	-2.8%
6) Capital Outlay		6000-6999	70,000.00	87,000.00	86,662.40	87,000.00	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	(141,293.00)	(130,591.00)	0.00	(131,915.00)	1,324.00	-1.0%
9) TOTAL, EXPENDITURES			7,379,887.00	7,474,622.00	4,224,134.40	7,394,184.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,392,363.00	1,400,647.00	1,122,180.83	1,481,470.00		
<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	200,000.00	200,000.00	200,000.00	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	(1,284,927.00)	(1,257,234.00)	0.00	(1,215,777.00)	41,457.00	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,284,927.00)	(1,457,234.00)	(200,000.00)	(1,415,777.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			107,436.00	(56,587.00)	922,180.83	65,693.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,276,041.00	6,115,680.00		6,115,680.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,276,041.00	6,115,680.00		6,115,680.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,276,041.00	6,115,680.00		6,115,680.00		
2) Ending Balance, June 30 (E + F1e)			5,383,477.00	6,059,093.00		6,181,373.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	138,139.00	138,139.00		138,139.00		
Other Commitments		9760	1,427,432.00	1,427,432.00		1,427,432.00		
Facility Repairs	0000	9760				1,300,000.00		
Special Education	0000	9760				50,000.00		
New Curriculum Adoption/Technology Refresh	0000	9760				77,432.00		
d) Assigned								
Other Assignments		9780	798,837.00	464,821.00		769,814.00		
Additional Reserved	0000	9780				441,471.00		
Special Education	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	865,164.00	869,144.00		882,942.00		
Unassigned/Unappropriated Amount		9790	2,151,905.00	3,157,557.00		2,961,046.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,675,965.00	3,655,583.00	2,253,809.00	3,663,550.00	7,967.00	0.2%
Education Protection Account State Aid - Current Year		8012	1,321,729.00	1,161,901.00	700,620.00	1,160,265.00	(1,636.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,548.00	29,253.00	4,367.29	29,253.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,406.00	2,405.00	2,453.57	2,405.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,705,911.00	3,977,284.00	2,108,877.80	3,977,284.00	0.00	0.0%
Unsecured Roll Taxes		8042	287,162.00	314,990.00	295,679.88	314,990.00	0.00	0.0%
Prior Years' Taxes		8043	7,473.00	5,294.00	3,034.31	5,294.00	0.00	0.0%
Supplemental Taxes		8044	26,318.00	29,154.00	7,044.09	29,154.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(781,992.00)	(822,439.00)	(395,417.66)	(822,439.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,274,520.00	8,353,425.00	4,980,468.28	8,359,756.00	6,331.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	(24,831.00)	(26,439.00)	(8,275.00)	(12,516.00)	13,923.00	-52.7%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>8,249,689.00</b>	<b>8,326,986.00</b>	<b>4,972,193.28</b>	<b>8,347,240.00</b>	<b>20,254.00</b>	<b>0.2%</b>
<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						
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	0.00	25,722.00	25,722.00	25,722.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	105,561.00	105,561.00	38,830.50	103,824.00	(1,737.00)	-1.6%

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)
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	55,000.00	55,000.00	36,868.82	66,868.00	11,868.00	21.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>160,561.00</b>	<b>186,283.00</b>	<b>101,421.32</b>	<b>196,414.00</b>	<b>10,131.00</b>	<b>5.4%</b>
<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		
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	12,000.00	12,000.00	6,000.00	12,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	158,175.60	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	150,000.00	150,000.00	108,525.03	120,000.00	(30,000.00)	-20.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			362,000.00	362,000.00	272,700.63	332,000.00	(30,000.00)	-8.3%
<b>TOTAL, REVENUES</b>			8,772,250.00	8,875,269.00	5,346,315.23	8,875,654.00	385.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,285,147.00	2,432,398.00	1,440,098.41	2,368,482.00	63,916.00	2.6%
Certificated Pupil Support Salaries		1200	99,494.00	110,549.00	60,229.22	110,549.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	454,966.00	452,607.00	262,027.99	451,632.00	975.00	0.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			2,839,607.00	2,995,554.00	1,762,355.62	2,930,663.00	64,891.00	2.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	55,720.00	92,703.00	60,320.35	125,855.00	(33,152.00)	-35.8%
Classified Support Salaries		2200	664,769.00	612,059.00	335,230.38	553,137.00	58,922.00	9.6%
Classified Supervisors' and Administrators' Salaries		2300	190,150.00	189,408.00	109,956.31	189,185.00	223.00	0.1%
Clerical, Technical and Office Salaries		2400	365,596.00	353,712.00	183,672.39	354,032.00	(320.00)	-0.1%
Other Classified Salaries		2900	69,448.00	70,266.00	37,398.36	53,442.00	16,824.00	23.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,345,683.00	1,318,148.00	726,577.79	1,275,651.00	42,497.00	3.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	543,907.00	551,036.00	332,148.84	553,814.00	(2,778.00)	-0.5%
PERS		3201-3202	374,025.00	327,303.00	184,515.23	327,164.00	139.00	0.0%
OASDI/Medicare/Alternative		3301-3302	129,135.00	127,113.00	80,184.63	129,025.00	(1,912.00)	-1.5%
Health and Welfare Benefits		3401-3402	576,352.00	589,796.00	336,592.36	575,853.00	13,943.00	2.4%

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)
Unemployment Insurance		3501-3502	1,923.00	1,951.00	1,164.78	1,937.00	14.00	0.7%
Workers' Compensation		3601-3602	99,017.00	108,514.00	64,572.30	107,936.00	578.00	0.5%
OPEB, Allocated		3701-3702	75,545.00	84,500.00	52,070.35	94,000.00	(9,500.00)	-11.2%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,799,904.00</b>	<b>1,790,213.00</b>	<b>1,051,248.49</b>	<b>1,789,729.00</b>	<b>484.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,106.00	15,000.00	0.00	15,000.00	0.00	0.0%
Books and Other Reference Materials		4200	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Materials and Supplies		4300	288,252.00	290,358.00	97,069.59	288,008.00	2,350.00	0.8%
Noncapitalized Equipment		4400	29,700.00	29,700.00	7,730.00	30,430.00	(730.00)	-2.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>338,558.00</b>	<b>338,558.00</b>	<b>104,799.59</b>	<b>336,938.00</b>	<b>1,620.00</b>	<b>0.5%</b>
<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	15,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Dues and Memberships		5300	19,550.00	19,550.00	17,780.06	20,400.00	(850.00)	-4.3%
Insurance		5400-5450	248,701.00	198,701.00	113,263.40	193,201.00	5,500.00	2.8%
Operations and Housekeeping Services		5500	217,400.00	217,400.00	101,805.19	218,300.00	(900.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,720.00	54,720.00	22,647.09	51,020.00	3,700.00	6.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	546,857.00	538,869.00	220,388.29	580,697.00	(41,828.00)	-7.8%
Communications		5900	34,700.00	35,000.00	16,606.48	31,000.00	4,000.00	11.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,127,428.00</b>	<b>1,075,740.00</b>	<b>492,490.51</b>	<b>1,106,118.00</b>	<b>(30,378.00)</b>	<b>-2.8%</b>
<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	20,000.00	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	50,000.00	87,000.00	86,662.40	87,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>70,000.00</b>	<b>87,000.00</b>	<b>86,662.40</b>	<b>87,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%

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, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(125,332.00)	(116,532.00)	0.00	(117,622.00)	1,090.00	-0.9%
Transfers of Indirect Costs - Interfund		7350	(15,961.00)	(14,059.00)	0.00	(14,293.00)	234.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(141,293.00)	(130,591.00)	0.00	(131,915.00)	1,324.00	-1.0%
TOTAL, EXPENDITURES			7,379,887.00	7,474,622.00	4,224,134.40	7,394,184.00	80,438.00	1.1%
<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	0.00	200,000.00	200,000.00	200,000.00	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			0.00	200,000.00	200,000.00	200,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	(1,284,927.00)	(1,257,234.00)	0.00	(1,215,777.00)	41,457.00	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,284,927.00)	(1,257,234.00)	0.00	(1,215,777.00)	41,457.00	-3.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,284,927.00)	(1,457,234.00)	(200,000.00)	(1,415,777.00)	41,457.00	-2.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	405,646.00	401,561.00	135,328.77	392,078.00	(9,483.00)	-2.4%
3) Other State Revenue		8300-8599	1,075,169.00	1,292,260.00	796,231.72	1,285,744.00	(6,516.00)	-0.5%
4) Other Local Revenue		8600-8799	240,086.00	244,832.00	64,264.15	285,309.00	40,477.00	16.5%
5) TOTAL, REVENUES			1,720,901.00	1,938,653.00	995,824.64	1,963,131.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	905,285.00	729,338.00	427,241.67	794,229.00	(64,891.00)	-8.9%
2) Classified Salaries		2000-2999	331,909.00	359,444.00	176,845.93	401,941.00	(42,497.00)	-11.8%
3) Employee Benefits		3000-3999	734,598.00	739,655.00	216,593.43	740,139.00	(484.00)	-0.1%
4) Books and Supplies		4000-4999	242,548.00	242,548.00	103,845.35	259,564.00	(17,016.00)	-7.0%
5) Services and Other Operating Expenditures		5000-5999	360,759.00	416,506.00	176,265.67	405,644.00	10,862.00	2.6%
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	734,235.00	785,649.00	22,158.00	723,458.00	62,191.00	7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	125,332.00	116,532.00	0.00	117,622.00	(1,090.00)	-0.9%
9) TOTAL, EXPENDITURES			3,434,666.00	3,389,672.00	1,122,950.05	3,442,597.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,713,765.00)	(1,451,019.00)	(127,125.41)	(1,479,466.00)		
<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	1,284,927.00	1,257,234.00	0.00	1,215,777.00	(41,457.00)	-3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,284,927.00	1,257,234.00	0.00	1,215,777.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(428,838.00)	(193,785.00)	(127,125.41)	(263,689.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,222,546.00	1,261,169.00		1,261,169.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,222,546.00	1,261,169.00		1,261,169.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,222,546.00	1,261,169.00		1,261,169.00		
2) Ending Balance, June 30 (E + F1e)			793,708.00	1,067,384.00		997,480.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	793,708.00	1,067,384.00		997,480.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<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		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,666.00	114,666.00	0.00	114,666.00	0.00	0.0%
Special Education Discretionary Grants		8182	7,224.00	8,620.00	0.00	8,556.00	(64.00)	-0.7%
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	6,000.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	224,869.00	224,869.00	111,365.42	219,157.00	(5,712.00)	-2.5%
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	24,674.00	24,674.00	10,266.00	21,815.00	(2,859.00)	-11.6%
Title III, Immigrant Student Program	4201	8290	504.00	1,023.00	256.11	1,127.00	104.00	10.2%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	27,709.00	27,709.00	13,441.24	26,757.00	(952.00)	-3.4%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>405,646.00</b>	<b>401,561.00</b>	<b>135,328.77</b>	<b>392,078.00</b>	<b>(9,483.00)</b>	<b>-2.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	241,862.00	236,880.00	132,746.00	233,031.00	(3,849.00)	-1.6%
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	45,319.00	45,319.00	(4,496.68)	44,808.00	(511.00)	-1.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	258,000.00	463,430.00	392,243.00	463,430.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	529,988.00	546,631.00	275,739.40	544,475.00	(2,156.00)	-0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,075,169.00</b>	<b>1,292,260.00</b>	<b>796,231.72</b>	<b>1,285,744.00</b>	<b>(6,516.00)</b>	<b>-0.5%</b>
<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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	40,759.00	40,759.00	64,264.15	72,759.00	32,000.00	78.5%
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	199,327.00	204,073.00	0.00	212,550.00	8,477.00	4.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>240,086.00</b>	<b>244,832.00</b>	<b>64,264.15</b>	<b>285,309.00</b>	<b>40,477.00</b>	<b>16.5%</b>
<b>TOTAL, REVENUES</b>			<b>1,720,901.00</b>	<b>1,938,653.00</b>	<b>995,824.64</b>	<b>1,963,131.00</b>	<b>24,478.00</b>	<b>1.3%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	717,384.00	562,699.00	334,902.14	627,590.00	(64,891.00)	-11.5%
Certificated Pupil Support Salaries		1200	11,055.00	11,055.00	0.00	11,055.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	75,411.00	54,407.00	31,737.09	54,407.00	0.00	0.0%
Other Certificated Salaries		1900	101,435.00	101,177.00	60,602.44	101,177.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>905,285.00</b>	<b>729,338.00</b>	<b>427,241.67</b>	<b>794,229.00</b>	<b>(64,891.00)</b>	<b>-8.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	304,086.00	308,578.00	144,492.09	318,575.00	(9,997.00)	-3.2%
Classified Support Salaries		2200	27,823.00	48,415.00	29,902.62	80,915.00	(32,500.00)	-67.1%
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	2,333.00	2,333.56	2,333.00	0.00	0.0%
Other Classified Salaries		2900	0.00	118.00	117.66	118.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>331,909.00</b>	<b>359,444.00</b>	<b>176,845.93</b>	<b>401,941.00</b>	<b>(42,497.00)</b>	<b>-11.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	513,703.00	483,686.00	77,285.74	487,772.00	(4,086.00)	-0.8%
PERS		3201-3202	85,492.00	90,749.00	45,004.38	81,130.00	9,619.00	10.6%
OASDI/Medicare/Alternative		3301-3302	37,252.00	35,857.00	18,724.18	39,221.00	(3,364.00)	-9.4%
Health and Welfare Benefits		3401-3402	69,743.00	101,481.00	60,342.40	102,522.00	(1,041.00)	-1.0%
Unemployment Insurance		3501-3502	582.00	505.00	275.36	536.00	(31.00)	-6.1%
Workers' Compensation		3601-3602	27,826.00	27,377.00	14,961.37	28,958.00	(1,581.00)	-5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			734,598.00	739,655.00	216,593.43	740,139.00	(484.00)	-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	55,976.00	64,508.00	56,539.43	64,508.00	0.00	0.0%
Materials and Supplies		4300	173,072.00	154,840.00	36,872.71	171,856.00	(17,016.00)	-11.0%
Noncapitalized Equipment		4400	7,500.00	17,200.00	9,336.73	17,200.00	0.00	0.0%
Food		4700	6,000.00	6,000.00	1,096.48	6,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			242,548.00	242,548.00	103,845.35	259,564.00	(17,016.00)	-7.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	52,290.00	52,290.00	1,908.71	49,843.00	2,447.00	4.7%
Travel and Conferences		5200	20,021.00	39,361.00	13,003.53	35,221.00	4,140.00	10.5%
Dues and Memberships		5300	300.00	781.00	175.00	781.00	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	100.00	1,000.00	424.35	500.00	500.00	50.0%
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	288,048.00	323,074.00	160,754.08	319,299.00	3,775.00	1.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,759.00	416,506.00	176,265.67	405,644.00	10,862.00	2.6%
<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>								
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Payments to County Offices		7142	694,235.00	745,649.00	22,158.00	683,458.00	62,191.00	8.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			734,235.00	785,649.00	22,158.00	723,458.00	62,191.00	7.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	125,332.00	116,532.00	0.00	117,622.00	(1,090.00)	-0.9%
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			125,332.00	116,532.00	0.00	117,622.00	(1,090.00)	-0.9%
TOTAL, EXPENDITURES			3,434,666.00	3,389,672.00	1,122,950.05	3,442,597.00	(52,925.00)	-1.6%
<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	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	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	1,284,927.00	1,257,234.00	0.00	1,215,777.00	(41,457.00)	-3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,284,927.00	1,257,234.00	0.00	1,215,777.00	(41,457.00)	-3.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,284,927.00	1,257,234.00	0.00	1,215,777.00	41,457.00	3.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	8,249,689.00	8,326,986.00	4,972,193.28	8,347,240.00	20,254.00	0.2%
2) Federal Revenue		8100-8299	405,646.00	401,561.00	135,328.77	392,078.00	(9,483.00)	-2.4%
3) Other State Revenue		8300-8599	1,235,730.00	1,478,543.00	897,653.04	1,482,158.00	3,615.00	0.2%
4) Other Local Revenue		8600-8799	602,086.00	606,832.00	336,964.78	617,309.00	10,477.00	1.7%
5) TOTAL, REVENUES			10,493,151.00	10,813,922.00	6,342,139.87	10,838,785.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,744,892.00	3,724,892.00	2,189,597.29	3,724,892.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,677,592.00	1,677,592.00	903,423.72	1,677,592.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,534,502.00	2,529,868.00	1,267,841.92	2,529,868.00	0.00	0.0%
4) Books and Supplies		4000-4999	581,106.00	581,106.00	208,644.94	596,502.00	(15,396.00)	-2.6%
5) Services and Other Operating Expenditures		5000-5999	1,488,187.00	1,492,246.00	668,756.18	1,511,762.00	(19,516.00)	-1.3%
6) Capital Outlay		6000-6999	70,000.00	87,000.00	86,662.40	87,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	734,235.00	785,649.00	22,158.00	723,458.00	62,191.00	7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,961.00)	(14,059.00)	0.00	(14,293.00)	234.00	-1.7%
9) TOTAL, EXPENDITURES			10,814,553.00	10,864,294.00	5,347,084.45	10,836,781.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(321,402.00)	(50,372.00)	995,055.42	2,004.00		
<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	200,000.00	200,000.00	200,000.00	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			0.00	(200,000.00)	(200,000.00)	(200,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(321,402.00)	(250,372.00)	795,055.42	(197,996.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,498,587.00	7,376,849.00		7,376,849.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,498,587.00	7,376,849.00		7,376,849.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,498,587.00	7,376,849.00		7,376,849.00		
2) Ending Balance, June 30 (E + F1e)			6,177,185.00	7,126,477.00		7,178,853.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	793,708.00	1,067,384.00		997,480.00		
c) Committed								
Stabilization Arrangements		9750	138,139.00	138,139.00		138,139.00		
Other Commitments		9760	1,427,432.00	1,427,432.00		1,427,432.00		
Facility Repairs	0000	9760				1,300,000.00		
Special Education	0000	9760				50,000.00		
New Curriculum Adoption/Technology Refresh	0000	9760				77,432.00		
d) Assigned								
Other Assignments		9780	798,837.00	464,821.00		769,814.00		
Additional Reserved	0000	9780				441,471.00		
Special Education	0000	9780				200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	865,164.00	869,144.00		882,942.00		
Unassigned/Unappropriated Amount		9790	2,151,905.00	3,157,557.00		2,961,046.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,675,965.00	3,655,583.00	2,253,809.00	3,663,550.00	7,967.00	0.2%
Education Protection Account State Aid - Current Year		8012	1,321,729.00	1,161,901.00	700,620.00	1,160,265.00	(1,636.00)	-0.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	29,548.00	29,253.00	4,367.29	29,253.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,406.00	2,405.00	2,453.57	2,405.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,705,911.00	3,977,284.00	2,108,877.80	3,977,284.00	0.00	0.0%
Unsecured Roll Taxes		8042	287,162.00	314,990.00	295,679.88	314,990.00	0.00	0.0%
Prior Years' Taxes		8043	7,473.00	5,294.00	3,034.31	5,294.00	0.00	0.0%
Supplemental Taxes		8044	26,318.00	29,154.00	7,044.09	29,154.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(781,992.00)	(822,439.00)	(395,417.66)	(822,439.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			8,274,520.00	8,353,425.00	4,980,468.28	8,359,756.00	6,331.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(24,831.00)	(26,439.00)	(8,275.00)	(12,516.00)	13,923.00	-52.7%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>8,249,689.00</b>	<b>8,326,986.00</b>	<b>4,972,193.28</b>	<b>8,347,240.00</b>	<b>20,254.00</b>	<b>0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	114,666.00	114,666.00	0.00	114,666.00	0.00	0.0%
Special Education Discretionary Grants		8182	7,224.00	8,620.00	0.00	8,556.00	(64.00)	-0.7%
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	6,000.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	224,869.00	224,869.00	111,365.42	219,157.00	(5,712.00)	-2.5%
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	24,674.00	24,674.00	10,266.00	21,815.00	(2,859.00)	-11.6%
Title III, Immigrant Student Program	4201	8290	504.00	1,023.00	256.11	1,127.00	104.00	10.2%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	27,709.00	27,709.00	13,441.24	26,757.00	(952.00)	-3.4%
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>405,646.00</b>	<b>401,561.00</b>	<b>135,328.77</b>	<b>392,078.00</b>	<b>(9,483.00)</b>	<b>-2.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	241,862.00	236,880.00	132,746.00	233,031.00	(3,849.00)	-1.6%
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	25,722.00	25,722.00	25,722.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	150,880.00	150,880.00	34,333.82	148,632.00	(2,248.00)	-1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
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	258,000.00	463,430.00	392,243.00	463,430.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 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	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	584,988.00	601,631.00	312,608.22	611,343.00	9,712.00	1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,235,730.00</b>	<b>1,478,543.00</b>	<b>897,653.04</b>	<b>1,482,158.00</b>	<b>3,615.00</b>	<b>0.2%</b>
<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	12,000.00	12,000.00	6,000.00	12,000.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	158,175.60	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	190,759.00	190,759.00	172,789.18	192,759.00	2,000.00	1.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	199,327.00	204,073.00	0.00	212,550.00	8,477.00	4.2%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>602,086.00</b>	<b>606,832.00</b>	<b>336,964.78</b>	<b>617,309.00</b>	<b>10,477.00</b>	<b>1.7%</b>
<b>TOTAL, REVENUES</b>			<b>10,493,151.00</b>	<b>10,813,922.00</b>	<b>6,342,139.87</b>	<b>10,838,785.00</b>	<b>24,863.00</b>	<b>0.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,002,531.00	2,995,097.00	1,775,000.55	2,996,072.00	(975.00)	0.0%
Certificated Pupil Support Salaries		1200	110,549.00	121,604.00	60,229.22	121,604.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	530,377.00	507,014.00	293,765.08	506,039.00	975.00	0.2%
Other Certificated Salaries		1900	101,435.00	101,177.00	60,602.44	101,177.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,744,892.00</b>	<b>3,724,892.00</b>	<b>2,189,597.29</b>	<b>3,724,892.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	359,806.00	401,281.00	204,812.44	444,430.00	(43,149.00)	-10.8%
Classified Support Salaries		2200	692,592.00	660,474.00	365,133.00	634,052.00	26,422.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	190,150.00	189,408.00	109,956.31	189,185.00	223.00	0.1%
Clerical, Technical and Office Salaries		2400	365,596.00	356,045.00	186,005.95	356,365.00	(320.00)	-0.1%
Other Classified Salaries		2900	69,448.00	70,384.00	37,516.02	53,560.00	16,824.00	23.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,677,592.00</b>	<b>1,677,592.00</b>	<b>903,423.72</b>	<b>1,677,592.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,057,610.00	1,034,722.00	409,434.58	1,041,586.00	(6,864.00)	-0.7%

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Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	459,517.00	418,052.00	229,519.61	408,294.00	9,758.00	2.3%
OASDI/Medicare/Alternative		3301-3302	166,387.00	162,970.00	98,908.81	168,246.00	(5,276.00)	-3.2%
Health and Welfare Benefits		3401-3402	646,095.00	691,277.00	396,934.76	678,375.00	12,902.00	1.9%
Unemployment Insurance		3501-3502	2,505.00	2,456.00	1,440.14	2,473.00	(17.00)	-0.7%
Workers' Compensation		3601-3602	126,843.00	135,891.00	79,533.67	136,894.00	(1,003.00)	-0.7%
OPEB, Allocated		3701-3702	75,545.00	84,500.00	52,070.35	94,000.00	(9,500.00)	-11.2%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,534,502.00</b>	<b>2,529,868.00</b>	<b>1,267,841.92</b>	<b>2,529,868.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	17,106.00	15,000.00	0.00	15,000.00	0.00	0.0%
Books and Other Reference Materials		4200	59,476.00	68,008.00	56,539.43	68,008.00	0.00	0.0%
Materials and Supplies		4300	461,324.00	445,198.00	133,942.30	459,864.00	(14,666.00)	-3.3%
Noncapitalized Equipment		4400	37,200.00	46,900.00	17,066.73	47,630.00	(730.00)	-1.6%
Food		4700	6,000.00	6,000.00	1,096.48	6,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>581,106.00</b>	<b>581,106.00</b>	<b>208,644.94</b>	<b>596,502.00</b>	<b>(15,396.00)</b>	<b>-2.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	52,290.00	52,290.00	1,908.71	49,843.00	2,447.00	4.7%
Travel and Conferences		5200	35,521.00	50,861.00	13,003.53	46,721.00	4,140.00	8.1%
Dues and Memberships		5300	19,850.00	20,331.00	17,955.06	21,181.00	(850.00)	-4.2%
Insurance		5400-5450	248,701.00	198,701.00	113,263.40	193,201.00	5,500.00	2.8%
Operations and Housekeeping Services		5500	217,400.00	217,400.00	101,805.19	218,300.00	(900.00)	-0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,820.00	55,720.00	23,071.44	51,520.00	4,200.00	7.5%
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	834,905.00	861,943.00	381,142.37	899,996.00	(38,053.00)	-4.4%
Communications		5900	34,700.00	35,000.00	16,606.48	31,000.00	4,000.00	11.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,488,187.00</b>	<b>1,492,246.00</b>	<b>668,756.18</b>	<b>1,511,762.00</b>	<b>(19,516.00)</b>	<b>-1.3%</b>
<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	20,000.00	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	50,000.00	87,000.00	86,662.40	87,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>70,000.00</b>	<b>87,000.00</b>	<b>86,662.40</b>	<b>87,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Payments to County Offices		7142	694,235.00	745,649.00	22,158.00	683,458.00	62,191.00	8.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			734,235.00	785,649.00	22,158.00	723,458.00	62,191.00	7.9%
<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	(15,961.00)	(14,059.00)	0.00	(14,293.00)	234.00	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,961.00)	(14,059.00)	0.00	(14,293.00)	234.00	-1.7%
TOTAL, EXPENDITURES			10,814,553.00	10,864,294.00	5,347,084.45	10,836,781.00	27,513.00	0.3%
<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	0.00	200,000.00	200,000.00	200,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	200,000.00	200,000.00	200,000.00	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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(200,000.00)	(200,000.00)	(200,000.00)	0.00	0.0%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	314,154.00
6300	Lottery: Instructional Materials	115,373.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	130,938.00
7311	Classified School Employee Professional Development Block Grant	505.00
7435	Learning Recovery Emergency Block Grant	281,986.00
7810	Other Restricted State	3,752.00
9010	Other Restricted Local	150,772.00
Total, Restricted Balance		997,480.00

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	210,000.00	230,000.00	148,673.25	230,000.00	0.00	0.0%
5) TOTAL, REVENUES			210,000.00	230,000.00	148,673.25	230,000.00		
<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	136,000.00	136,000.00	70,095.63	136,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,000.00	63,000.00	40,418.93	54,000.00	9,000.00	14.3%
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			199,000.00	199,000.00	110,514.56	190,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			11,000.00	31,000.00	38,158.69	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>			11,000.00	31,000.00	38,158.69	40,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	128,651.00	240,249.00		240,249.00	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)			128,651.00	240,249.00		240,249.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,651.00	240,249.00		240,249.00		
2) Ending Balance, June 30 (E + F1e)			139,651.00	271,249.00		280,249.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	139,651.00	271,249.00		280,249.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	210,000.00	230,000.00	148,673.25	230,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>210,000.00</b>	<b>230,000.00</b>	<b>148,673.25</b>	<b>230,000.00</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
Materials and Supplies		4300	136,000.00	136,000.00	70,095.63	136,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,000.00	136,000.00	70,095.63	136,000.00	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%
Dues and Memberships		5300	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61,000.00	61,000.00	40,418.93	52,000.00	9,000.00	14.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,000.00	63,000.00	40,418.93	54,000.00	9,000.00	14.3%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			199,000.00	199,000.00	110,514.56	190,000.00		
<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>								
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 from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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 Project Year Totals
8210	Student Activity Funds	280,249.00
Total, Restricted Balance		280,249.00

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	332,366.00	332,366.00	161,533.48	300,000.00	(32,366.00)	-9.7%
3) Other State Revenue		8300-8599	169,437.00	169,437.00	92,883.72	150,000.00	(19,437.00)	-11.5%
4) Other Local Revenue		8600-8799	6,000.00	6,500.00	7,199.28	7,500.00	1,000.00	15.4%
5) TOTAL, REVENUES			507,803.00	508,303.00	261,616.48	457,500.00		
<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	145,655.00	145,426.00	80,955.83	145,050.00	376.00	0.3%
3) Employee Benefits		3000-3999	74,277.00	78,122.00	44,096.07	77,982.00	140.00	0.2%
4) Books and Supplies		4000-4999	288,081.00	288,081.00	109,923.47	291,081.00	(3,000.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	7,500.00	7,500.00	1,654.60	7,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	0.00	30,000.00	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	15,961.00	14,059.00	0.00	14,293.00	(234.00)	-1.7%
9) TOTAL, EXPENDITURES			561,474.00	563,188.00	236,629.97	565,906.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(53,671.00)	(54,885.00)	24,986.51	(108,406.00)		
<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>			(53,671.00)	(54,885.00)	24,986.51	(108,406.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	270,077.00	345,947.00		345,947.00	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)			270,077.00	345,947.00		345,947.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,077.00	345,947.00		345,947.00		
2) Ending Balance, June 30 (E + F1e)			216,406.00	291,062.00		237,541.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	216,406.00	291,062.00		237,541.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	332,366.00	332,366.00	161,533.48	300,000.00	(32,366.00)	-9.7%
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			332,366.00	332,366.00	161,533.48	300,000.00	(32,366.00)	-9.7%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	169,437.00	169,437.00	92,883.72	150,000.00	(19,437.00)	-11.5%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			169,437.00	169,437.00	92,883.72	150,000.00	(19,437.00)	-11.5%
<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	2,000.00	1,500.00	728.00	1,000.00	(500.00)	-33.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	5,000.00	6,471.28	6,500.00	1,500.00	30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,500.00	7,199.28	7,500.00	1,000.00	15.4%
<b>TOTAL, REVENUES</b>			507,803.00	508,303.00	261,616.48	457,500.00		
<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	96,242.00	96,196.00	52,313.90	95,820.00	376.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	49,413.00	49,230.00	28,641.93	49,230.00	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			145,655.00	145,426.00	80,955.83	145,050.00	376.00	0.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	38,968.00	38,169.00	21,177.47	38,068.00	101.00	0.3%
OASDI/Medicare/Alternative		3301-3302	10,525.00	10,645.00	5,924.14	10,617.00	28.00	0.3%
Health and Welfare Benefits		3401-3402	21,322.00	25,500.00	14,875.14	25,500.00	0.00	0.0%
Unemployment Insurance		3501-3502	69.00	70.00	38.67	69.00	1.00	1.4%
Workers' Compensation		3601-3602	3,393.00	3,738.00	2,080.65	3,728.00	10.00	0.3%
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			74,277.00	78,122.00	44,096.07	77,982.00	140.00	0.2%
<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	27,131.00	27,131.00	10,504.28	27,131.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	260,950.00	260,950.00	99,419.19	263,950.00	(3,000.00)	-1.1%
TOTAL, BOOKS AND SUPPLIES			288,081.00	288,081.00	109,923.47	291,081.00	(3,000.00)	-1.0%
<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	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	6,000.00	6,000.00	1,654.60	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,500.00	7,500.00	1,654.60	7,500.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	30,000.00	30,000.00	0.00	30,000.00	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			30,000.00	30,000.00	0.00	30,000.00	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	15,961.00	14,059.00	0.00	14,293.00	(234.00)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,961.00	14,059.00	0.00	14,293.00	(234.00)	-1.7%
<b>TOTAL, EXPENDITURES</b>			561,474.00	563,188.00	236,629.97	565,906.00		
<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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</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)
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	237,541.00
Total, Restricted Balance		237,541.00

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	30,000.00	30,000.00	25,276.37	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	25,276.37	30,000.00		
<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>			30,000.00	30,000.00	25,276.37	30,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	200,000.00	200,000.00	200,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	200,000.00	200,000.00	200,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			30,000.00	230,000.00	225,276.37	230,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,081,192.00	1,124,202.00		1,124,202.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081,192.00	1,124,202.00		1,124,202.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081,192.00	1,124,202.00		1,124,202.00		
2) Ending Balance, June 30 (E + F1e)			1,111,192.00	1,354,202.00		1,354,202.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,111,192.00	1,354,202.00		1,354,202.00		

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 LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	25,276.37	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	25,276.37	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	25,276.37	30,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	200,000.00	200,000.00	200,000.00	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			0.00	200,000.00	200,000.00	200,000.00	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>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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 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	200,000.00	200,000.00	200,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	20,000.00	20,000.00	12,308.31	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	12,308.31	20,000.00		
<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>			20,000.00	20,000.00	12,308.31	20,000.00		
<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>			20,000.00	20,000.00	12,308.31	20,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	545,998.00	579,784.00		579,784.00	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)			545,998.00	579,784.00		579,784.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			545,998.00	579,784.00		579,784.00		
2) Ending Balance, June 30 (E + F1e)			565,998.00	599,784.00		599,784.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	565,998.00	599,784.00		599,784.00		

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 LOCAL REVENUE</b>								
Interest		8660	20,000.00	20,000.00	12,308.31	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	12,308.31	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	12,308.31	20,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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 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	0.00	100,000.00	125,032.54	126,000.00	26,000.00	26.0%
5) TOTAL, REVENUES			0.00	100,000.00	125,032.54	126,000.00		
<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	20,000.00	750,000.00	36,637.50	752,375.00	(2,375.00)	-0.3%
6) Capital Outlay		6000-6999	3,000,000.00	3,000,000.00	300,223.00	3,000,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,020,000.00	3,750,000.00	336,860.50	3,752,375.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,020,000.00)	(3,650,000.00)	(211,827.96)	(3,626,375.00)		
<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	760.00	760.00	760.00	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	760.00	760.00	760.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,020,000.00)	(3,649,240.00)	(211,067.96)	(3,625,615.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	5,924,701.00		5,924,701.00	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	5,924,701.00		5,924,701.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	5,924,701.00		5,924,701.00		
2) Ending Balance, June 30 (E + F1e)			(3,020,000.00)	2,275,461.00		2,299,086.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	2,275,461.00		2,299,086.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(3,020,000.00)	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>								
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	0.00	100,000.00	125,032.54	126,000.00	26,000.00	26.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	100,000.00	125,032.54	126,000.00	26,000.00	26.0%
TOTAL, REVENUES			0.00	100,000.00	125,032.54	126,000.00		
<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%

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)
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	20,000.00	750,000.00	36,637.50	752,375.00	(2,375.00)	-0.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	750,000.00	36,637.50	752,375.00	(2,375.00)	-0.3%
<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	3,000,000.00	3,000,000.00	300,223.00	3,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	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			3,000,000.00	3,000,000.00	300,223.00	3,000,000.00	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								
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			3,020,000.00	3,750,000.00	336,860.50	3,752,375.00		
<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>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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 of Bonds		8951	0.00	760.00	760.00	760.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	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	760.00	760.00	760.00	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	760.00	760.00	760.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	2,299,086.00
Total, Restricted Balance		2,299,086.00

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	17,000.00	17,000.00	7,953.67	13,000.00	(4,000.00)	-23.5%
5) TOTAL, REVENUES			17,000.00	17,000.00	7,953.67	13,000.00		
<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	647.50	7,500.00	7,500.00	50.0%
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	647.50	7,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,000.00	2,000.00	7,306.17	5,500.00		
<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>			2,000.00	2,000.00	7,306.17	5,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,112.00	130,408.00		130,408.00	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)			120,112.00	130,408.00		130,408.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,112.00	130,408.00		130,408.00		
2) Ending Balance, June 30 (E + F1e)			122,112.00	132,408.00		135,908.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	122,112.00	132,408.00		135,908.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<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	2,000.00	2,000.00	2,771.43	3,000.00	1,000.00	50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	15,000.00	15,000.00	5,182.24	10,000.00	(5,000.00)	-33.3%
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			17,000.00	17,000.00	7,953.67	13,000.00	(4,000.00)	-23.5%
TOTAL, REVENUES			17,000.00	17,000.00	7,953.67	13,000.00		
<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	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<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	15,000.00	15,000.00	647.50	7,500.00	7,500.00	50.0%
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	647.50	7,500.00	7,500.00	50.0%
<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								
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			15,000.00	15,000.00	647.50	7,500.00		
<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)
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	135,908.00
Total, Restricted Balance		135,908.00

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	0.00	0.00	2.24	2.00	2.00	New
5) TOTAL, REVENUES			0.00	0.00	2.24	2.00		
<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>			0.00	0.00	2.24	2.00		
<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	2.24	2.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	96.00	106.00		106.00	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)			96.00	106.00		106.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			96.00	106.00		106.00		
2) Ending Balance, June 30 (E + F1e)			96.00	106.00		108.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	96.00	106.00		108.00		

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>								
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.24	2.00	2.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2.24	2.00	2.00	New
TOTAL, REVENUES			0.00	0.00	2.24	2.00		
<b>CLASSIFIED SALARIES</b>								
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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%
<b>TOTAL, CAPITAL OUTLAY</b>			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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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
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	313.53	313.00	313.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	297,783.30	298,134.00	298,134.00	New
5) TOTAL, REVENUES			0.00	0.00	298,096.83	298,447.00		
<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	115,093.75	115,094.00	(115,094.00)	New
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	115,093.75	115,094.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	183,003.08	183,353.00		
<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	183,003.08	183,353.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	296,794.00		296,794.00	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	296,794.00		296,794.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	296,794.00		296,794.00		
2) Ending Balance, June 30 (E + F1e)			0.00	296,794.00		480,147.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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		293,447.00		

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%
<b>TOTAL, FEDERAL REVENUE</b>			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	313.53	313.00	313.00	New
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	313.53	313.00	313.00	New
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	292,955.39	293,000.00	293,000.00	New
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	133.63	134.00	134.00	New
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	4,694.28	5,000.00	5,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	297,783.30	298,134.00	298,134.00	New
<b>TOTAL, REVENUES</b>			0.00	0.00	298,096.83	298,447.00		
<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	115,093.75	115,094.00	(115,094.00)	New
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	115,093.75	115,094.00	(115,094.00)	New
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	115,093.75	115,094.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</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)
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	186,700.00
Total, Restricted Balance		186,700.00

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	0.00	0.00	3.44	3.00	3.00	New
5) TOTAL, REVENUES			0.00	0.00	3.44	3.00		
<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>			0.00	0.00	3.44	3.00		
<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	3.44	3.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	147.00	162.00		162.00	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)			147.00	162.00		162.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			147.00	162.00		162.00		
2) Ending Balance, June 30 (E + F1e)			147.00	162.00		165.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	147.00	162.00		165.00		

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>								
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>								
Interest		8660	0.00	0.00	3.44	3.00	3.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3.44	3.00	3.00	New
TOTAL, REVENUES			0.00	0.00	3.44	3.00		
<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%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<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>								
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 Certificates of Participation		8971	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			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 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	35,000.00	35,000.00	40,689.76	46,000.00	11,000.00	31.4%
5) TOTAL, REVENUES			35,000.00	35,000.00	40,689.76	46,000.00		
<b>B. EXPENSES</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 Expenses		5000-5999	15,000.00	15,000.00	7,274.23	15,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,000.00	15,000.00	7,274.23	15,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			20,000.00	20,000.00	33,415.53	31,000.00		
<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 NET POSITION (C + D4)</b>			20,000.00	20,000.00	33,415.53	31,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	722,947.00	801,648.00		801,648.00	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)			722,947.00	801,648.00		801,648.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			722,947.00	801,648.00		801,648.00		
2) Ending Net Position, June 30 (E + F1e)			742,947.00	821,648.00		832,648.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	742,947.00	821,648.00		832,648.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	14,873.06	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,000.00	15,000.00	25,816.70	26,000.00	11,000.00	73.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	40,689.76	46,000.00	11,000.00	31.4%
TOTAL, REVENUES			35,000.00	35,000.00	40,689.76	46,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	7,274.23	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			15,000.00	15,000.00	7,274.23	15,000.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			15,000.00	15,000.00	7,274.23	15,000.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
Total, Restricted Net Position		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	35,000.00	35,000.00	40,689.76	46,000.00	11,000.00	31.4%
5) TOTAL, REVENUES			35,000.00	35,000.00	40,689.76	46,000.00		
<b>B. EXPENSES</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 Expenses		5000-5999	15,000.00	15,000.00	7,274.23	15,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,000.00	15,000.00	7,274.23	15,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			20,000.00	20,000.00	33,415.53	31,000.00		
<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 NET POSITION (C + D4)</b>			20,000.00	20,000.00	33,415.53	31,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	722,947.00	801,648.00		801,648.00	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)			722,947.00	801,648.00		801,648.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			722,947.00	801,648.00		801,648.00		
2) Ending Net Position, June 30 (E + F1e)			742,947.00	821,648.00		832,648.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	742,947.00	821,648.00		832,648.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	14,873.06	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	15,000.00	15,000.00	25,816.70	26,000.00	11,000.00	73.3%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	40,689.76	46,000.00	11,000.00	31.4%
TOTAL, REVENUES			35,000.00	35,000.00	40,689.76	46,000.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	7,274.23	15,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			15,000.00	15,000.00	7,274.23	15,000.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			15,000.00	15,000.00	7,274.23	15,000.00		
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			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%
<b>(c) TOTAL, SOURCES</b>			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%
<b>(d) TOTAL, USES</b>			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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
	Total, Restricted Net Position	0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	517.41	517.41	466.74	522.37	4.96	1.0%
<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> <b>(Sum of Lines A1 through A3)</b>	517.41	517.41	466.74	522.37	4.96	1.0%
<b>5. 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	2.52	2.52	4.05	4.05	1.53	61.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	2.52	2.52	4.05	4.05	1.53	61.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	519.93	519.93	470.79	526.42	6.49	1.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</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)
<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>	53.20	53.20	56.44	56.44	3.24	6.0%
<b>2. Charter School County Program Alternative 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 Alternative Education ADA (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 Program ADA (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 (Sum of Lines C1, C2d, and C3f)</b>	53.20	53.20	56.44	56.44	3.24	6.0%
<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 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 Alternative Education ADA (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 Program ADA</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)	53.20	53.20	56.44	56.44	3.24	6.0%

Projected Cash Flow Report  
Year: 2025-26  
Budget Used: **Second Interim**

	Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
<b>A. BEGINNING CASH</b>	9110	7,401,261	\$7,792,751	\$7,398,100	\$7,612,502	\$7,955,811	\$7,214,926	\$8,829,174	\$8,377,708	\$7,406,107	\$7,158,255	\$8,511,595	\$7,925,954	<b>\$0</b>
<b>B. REVENUES</b>														
PY Adjust	8019			0	0	0	0		399	399	399	399		
Property Tax	8020-8079	0	0	0	296,511	0	1,729,529	0	0	0	1,509,902	0	0	<b>3,535,941</b>
State Aid LCFF	8010-8019	434,718	439,762	695,338	440,755	0	110,769	181,907	181,914	214,187	214,187	214,187	0	<b>3,127,724</b>
EPA	8012	0	0	308,436	0	0	341,751	0	0	371,919	0	0	0	<b>1,022,106</b>
Federal Revenues	8100-8299	0	0	52,278	1,819	2,930	78,301	0	0	23,205	185,642	0	47,902	<b>392,078</b>
Other State Revenues	8300-8599	203,121	114,441	124,095	242,629	82,673	21,722	108,973	107,733	58,013	104,424	127,629	118,903	<b>1,414,355</b>
Other Local Revenues	8600-8799	14,621	0	126,720	17,450	16,227	106,994	54,954	15,369	0	0	18,564	246,411	<b>617,309</b>
Other Financing Sour	8930-8979	0	0	0	0	0	0	0	0	0	290,066	0	0	<b>290,066</b>
In Lieu	8096	0	0	0	(3,310)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	(1,324)	62	<b>(12,516)</b>
Accounts Receivable	9200-9300	250,691	10,468	33,907	133,462	0	26,911	26,274						<b>481,712</b>
<b>TOTAL REVENUES</b>		<b>903,151</b>	<b>564,671</b>	<b>1,340,774</b>	<b>1,129,316</b>	<b>100,505</b>	<b>2,414,652</b>	<b>370,783</b>	<b>304,091</b>	<b>666,400</b>	<b>2,303,297</b>	<b>359,455</b>	<b>413,278</b>	<b>10,868,777</b>
<b>C. EXPENSES</b>														
Certificated	1000-1999	41,966	377,599	355,240	353,034	364,987	349,581	347,156	346,138	364,987	364,987	364,987	94,229	<b>3,724,892</b>
Classified	2000-2999	67,426	149,288	122,450	134,806	154,148	132,285	143,019	136,657	167,377	167,377	167,377	135,381	<b>1,677,592</b>
Employee Benefits	3000-3999	48,752	206,619	199,912	199,500	206,665	203,252	203,142	207,612	210,822	210,822	210,822	421,948	<b>2,529,868</b>
Supplies and Services	4000-4999	31,633	59,661	36,878	22,507	33,374	14,316	10,276	17,477	52,975	66,520	64,676	47,514	<b>457,806</b>
Services	5000-5999	146,314	122,570	94,200	91,022	54,534	74,893	85,223	79,826	86,672	108,833	105,816	77,738	<b>1,127,641</b>
Capital Outlays	6000-6599	0	32,423	54,239	0	0	0	0	0	0	0	0	338	<b>87,000</b>
Other Outgo	7000-7499	5,036	5,036	5,036	5,036	0	0	2,014	456,563	0	0	0	0	<b>478,721</b>
Interfund Transfers C	7600-7629	0	0	200,000	0	0	0	0	0	0	0	0	0	<b>200,000</b>
All Other Financing Ex	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0	<b>0</b>
Liabilities and Deferre	9610-9690	0	0	0	6,179	0	0	0	0	0	0	0	0	<b>6,179</b>
Accounts Payable	9500-9599	170,534	6,127	58,415	(26,077)	27,682	26,077	31,419	31,419	31,419	31,419	31,419	31,419	<b>451,271</b>
<b>TOTAL EXPENSES</b>		<b>511,661</b>	<b>959,322</b>	<b>1,126,371</b>	<b>786,006</b>	<b>841,390</b>	<b>800,405</b>	<b>822,249</b>	<b>1,275,692</b>	<b>914,251</b>	<b>949,957</b>	<b>945,097</b>	<b>808,567</b>	<b>10,740,969</b>
<b>D. NET CHANGE (=B-C)</b>		<b>391,490</b>	<b>(394,651)</b>	<b>214,402</b>	<b>343,309</b>	<b>(740,885)</b>	<b>1,614,247</b>	<b>(451,466)</b>	<b>(971,601)</b>	<b>(247,851)</b>	<b>1,353,339</b>	<b>(585,641)</b>	<b>(395,289)</b>	<b>127,808</b>
<b>E. ENDING CASH (=A+D)</b>		<b>\$7,792,751</b>	<b>\$7,398,100</b>	<b>\$7,612,502</b>	<b>\$7,955,811.41</b>	<b>\$7,214,926</b>	<b>\$8,829,174</b>	<b>\$8,377,708</b>	<b>\$7,406,107</b>	<b>\$7,158,255</b>	<b>\$8,511,595</b>	<b>\$7,925,954</b>	<b>\$7,530,665</b>	

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	11,036,781.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	533,133.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	87,580.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	54,500.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	200,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				342,080.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	108,406.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				10,269,974.00
<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)*				527.23
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,479.12
<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.)			8,972,953.77	17,464.92
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)			8,972,953.77	17,464.92
B. Required effort (Line A.2 times 90%)			8,075,658.39	15,718.43
C. Current year expenditures (Line I.E and Line II.B)			10,269,974.00	19,479.12
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)			0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)			MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)  *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.	0.00%	0.00%
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 483,286.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 7,355,066.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 6.57%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 763,081.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 0.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	72,389.25
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)	835,470.25
9. Carry-Forward Adjustment (Part IV, Line F)	24,325.02
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	859,795.27
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	5,654,829.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	961,059.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	971,118.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	49,824.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	55,080.00
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)	332,350.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	79,500.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	16,117.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,029,425.75
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)	190,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	257,663.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	9,596,965.75
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	8.71%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2027-28 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	8.96%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	835,470.25
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(170,067.91)
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 (6.68%) times Part III, Line B19); zero if negative	24,325.02
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.68%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.68%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	24,325.02
<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>	24,325.02

Approved indirect cost rate: 6.68%  
Highest rate used in any program: 6.68%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	314,204.00	14,558.00	4.63%
01	3010	322,768.00	21,560.00	6.68%
01	3310	109,714.00	7,328.00	6.68%
01	4035	27,501.00	1,837.00	6.68%
01	4126	11,500.00	768.00	6.68%
01	4127	18,945.00	1,265.00	6.68%
01	4201	1,057.00	70.00	6.62%
01	6266	36,358.00	2,427.00	6.68%
01	6500	769,647.00	51,412.00	6.68%
01	6547	18,678.00	291.00	1.56%
01	6762	249,156.00	7,622.00	3.06%
01	7413	82,476.00	1,038.00	1.26%
01	7435	111,471.00	7,446.00	6.68%
13	5310	257,663.00	14,293.00	5.55%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	8,347,240.00	5.81%	8,831,844.00	.08%	8,839,024.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	196,414.00	(18.60%)	159,875.00	(.59%)	158,935.00
4. Other Local Revenues	8600-8799	332,000.00	9.04%	362,000.00	0.00%	362,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,215,777.00)	6.54%	(1,295,285.00)	8.59%	(1,406,534.00)
6. Total (Sum lines A1 thru A5c)		7,659,877.00	5.20%	8,058,434.00	(1.30%)	7,953,425.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,930,663.00		3,056,076.00
b. Step & Column Adjustment				89,867.00		55,549.00
c. Cost-of-Living Adjustment				65,546.00		66,652.00
d. Other Adjustments				(30,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,930,663.00	4.28%	3,056,076.00	4.00%	3,178,277.00
2. Classified Salaries						
a. Base Salaries				1,275,651.00		1,353,339.00
b. Step & Column Adjustment				38,270.00		40,600.00
c. Cost-of-Living Adjustment				39,418.00		41,818.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,275,651.00	6.09%	1,353,339.00	6.09%	1,435,757.00
3. Employee Benefits	3000-3999	1,789,729.00	1.03%	1,808,115.00	1.00%	1,826,196.00
4. Books and Supplies	4000-4999	336,938.00	40.61%	473,785.00	3.00%	487,999.00
5. Services and Other Operating Expenditures	5000-5999	1,106,118.00	2.44%	1,133,065.00	5.00%	1,189,718.00
6. Capital Outlay	6000-6999	87,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,915.00)	40.48%	(185,309.00)	.31%	(185,889.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,594,184.00	.59%	7,639,071.00	3.84%	7,932,058.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		65,693.00		419,363.00		21,367.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,115,680.00		6,181,373.00		6,600,736.00
2. Ending Fund Balance (Sum lines C and D1)		6,181,373.00		6,600,736.00		6,622,103.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
2. Other Commitments	9760	1,427,432.00		1,427,432.00		1,427,432.00
d. Assigned	9780	769,814.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	882,942.00		894,376.00		923,138.00
2. Unassigned/Unappropriated	9790	2,961,046.00		4,138,789.00		4,131,394.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,181,373.00		6,600,736.00		6,622,103.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
b. Reserve for Economic Uncertainties	9789	882,942.00		894,376.00		923,138.00
c. Unassigned/Unappropriated	9790	2,961,046.00		4,138,789.00		4,131,394.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		3,982,127.00		5,171,304.00		5,192,671.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Possible Cost Savings for 1 Certificated Teacher on Year 2						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	392,078.00	.14%	392,642.00	(2.67%)	382,178.00
3. Other State Revenues	8300-8599	1,285,744.00	.57%	1,293,104.00	1.55%	1,313,113.00
4. Other Local Revenues	8600-8799	285,309.00	(7.61%)	263,595.00	.37%	264,559.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,215,777.00	6.54%	1,295,285.00	8.59%	1,406,534.00
6. Total (Sum lines A1 thru A5c)		3,178,908.00	2.07%	3,244,626.00	3.75%	3,366,384.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				794,229.00		829,487.00
b. Step & Column Adjustment				17,640.00		24,885.00
c. Cost-of-Living Adjustment				17,618.00		18,540.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	794,229.00	4.44%	829,487.00	5.24%	872,912.00
2. Classified Salaries						
a. Base Salaries				401,941.00		423,990.00
b. Step & Column Adjustment				12,058.00		12,720.00
c. Cost-of-Living Adjustment				9,991.00		13,101.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	401,941.00	5.49%	423,990.00	6.09%	449,811.00
3. Employee Benefits	3000-3999	740,139.00	(5.26%)	701,227.00	4.94%	735,886.00
4. Books and Supplies	4000-4999	259,564.00	32.20%	343,131.00	(25.75%)	254,761.00
5. Services and Other Operating Expenditures	5000-5999	405,644.00	(10.62%)	362,584.00	(7.11%)	336,811.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	723,458.00	3.92%	751,804.00	10.00%	826,984.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	117,622.00	43.18%	168,408.00	1.00%	170,087.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		3,442,597.00	4.01%	3,580,631.00	1.86%	3,647,252.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(263,689.00)		(336,005.00)		(280,868.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,261,169.00		997,480.00		661,475.00
2. Ending Fund Balance (Sum lines C and D1)		997,480.00		661,475.00		380,607.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	997,480.00		661,475.00		380,607.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		997,480.00		661,475.00		380,607.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	8,347,240.00	5.81%	8,831,844.00	.08%	8,839,024.00
2. Federal Revenues	8100-8299	392,078.00	.14%	392,642.00	(2.67%)	382,178.00
3. Other State Revenues	8300-8599	1,482,158.00	(1.97%)	1,452,979.00	1.31%	1,472,048.00
4. Other Local Revenues	8600-8799	617,309.00	1.34%	625,595.00	.15%	626,559.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		10,838,785.00	4.28%	11,303,060.00	.15%	11,319,809.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,724,892.00		3,885,563.00
b. Step & Column Adjustment				107,507.00		80,434.00
c. Cost-of-Living Adjustment				83,164.00		85,192.00
d. Other Adjustments				(30,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,724,892.00	4.31%	3,885,563.00	4.26%	4,051,189.00
2. Classified Salaries						
a. Base Salaries				1,677,592.00		1,777,329.00
b. Step & Column Adjustment				50,328.00		53,320.00
c. Cost-of-Living Adjustment				49,409.00		54,919.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,677,592.00	5.95%	1,777,329.00	6.09%	1,885,568.00
3. Employee Benefits	3000-3999	2,529,868.00	(.81%)	2,509,342.00	2.10%	2,562,082.00
4. Books and Supplies	4000-4999	596,502.00	36.95%	816,916.00	(9.08%)	742,760.00
5. Services and Other Operating Expenditures	5000-5999	1,511,762.00	(1.07%)	1,495,649.00	2.06%	1,526,529.00
6. Capital Outlay	6000-6999	87,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	723,458.00	3.92%	751,804.00	10.00%	826,984.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,293.00)	18.25%	(16,901.00)	(6.50%)	(15,802.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	200,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		11,036,781.00	1.66%	11,219,702.00	3.21%	11,579,310.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(197,996.00)		83,358.00		(259,501.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,376,849.00		7,178,853.00		7,262,211.00
2. Ending Fund Balance (Sum lines C and D1)		7,178,853.00		7,262,211.00		7,002,710.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	997,480.00		661,475.00		380,607.00
c. Committed						
1. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
2. Other Commitments	9760	1,427,432.00		1,427,432.00		1,427,432.00
d. Assigned	9780	769,814.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
1. Reserve for Economic Uncertainties	9789	882,942.00		894,376.00		923,138.00
2. Unassigned/Unappropriated	9790	2,961,046.00		4,138,789.00		4,131,394.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,178,853.00		7,262,211.00		7,002,710.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	138,139.00		138,139.00		138,139.00
b. Reserve for Economic Uncertainties	9789	882,942.00		894,376.00		923,138.00
c. Unassigned/Unappropriated	9790	2,961,046.00		4,138,789.00		4,131,394.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,982,127.00		5,171,304.00		5,192,671.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		36.08%		46.09%		44.84%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		523.18		528.48		523.74
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		11,036,781.00		11,219,702.00		11,579,310.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		11,036,781.00		11,219,702.00		11,579,310.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		441,471.24		448,788.08		463,172.40
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		88,000.00		88,000.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		441,471.24		448,788.08		463,172.40
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(14,293.00)				
Other Sources/Uses Detail					0.00	200,000.00		
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	14,293.00	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					200,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	0.00	0.00	14,293.00	(14,293.00)	200,000.00	200,000.00		

**Second 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>UNDUPLICATED PUPIL COUNT</b>									100.00	
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	414,452.00		414,452.00	
2000-2999	Classified Salaries	37,178.00	0.00	0.00	0.00	0.00	283,712.00		320,890.00	
3000-3999	Employee Benefits	21,356.00	0.00	0.00	0.00	0.00	296,924.00		318,280.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	42,833.00		42,833.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	79,187.00		79,187.00	
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	58,534.00	0.00	0.00	0.00	0.00	1,117,108.00	0.00	1,175,642.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	59,031.00		59,031.00	
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	59,031.00	0.00	59,031.00	
	<b>TOTAL COSTS</b>	<b>58,534.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,176,139.00</b>	<b>0.00</b>	<b>1,234,673.00</b>	
<b>STATE AND LOCAL PROJECTED 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	383,946.00		383,946.00	
2000-2999	Classified Salaries	37,178.00	0.00	0.00	0.00	0.00	247,544.00		284,722.00	
3000-3999	Employee Benefits	21,356.00	0.00	0.00	0.00	0.00	276,453.00		297,809.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	36,059.00		36,059.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	54,572.00		54,572.00	
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	58,534.00	0.00	0.00	0.00	0.00	998,574.00	0.00	1,057,108.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	51,703.00		51,703.00	
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	51,703.00	0.00	51,703.00	
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>58,534.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,050,277.00</b>	<b>0.00</b>	<b>1,108,811.00</b>	
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,640.00
	<b>TOTAL COSTS</b>									<b>1,111,451.00</b>

**Second 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	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	100,757.00		100,757.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	50,709.00		50,709.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	30,259.00		30,259.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,300.00		4,300.00	
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	186,025.00	0.00	186,025.00	
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	186,025.00	0.00	186,025.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									2,640.00
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)									1,066,012.00
	TOTAL COSTS									1,254,677.00

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

Second 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>UNDUPLICATED PUPIL COUNT</b>									100.00
<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

**Second 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

**Second 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.

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

**SELPA:** Butte County (CE)

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
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

**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.

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

SELPA: **Butte County (CE)**

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].

	State and Local	Local Only
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:


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

SELPA: **Butte County (CE)**


**SECTION 3**

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
	FY 2025-26	FY 2024-25	(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	1,234,673.00		
b. Less: Expenditures paid from federal sources	123,222.00		
c. Expenditures paid from state and local sources	1,111,451.00	1,159,884.87	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(117,534.00)	
Comparison year's expenditures, adjusted for MOE calculation		1,042,350.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	1,111,451.00	1,042,350.87	69,100.13

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.	Comparison Year	
	FY 2025-26	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	1,234,673.00		
b. Less: Expenditures paid from federal sources	123,222.00		
c. Expenditures paid from state and local sources	1,111,451.00	1,159,884.87	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(117,534.00)	
Comparison year's expenditures, adjusted for MOE calculation		1,042,350.87	
Less: Exempt reduction(s) from SECTION 1		0.00	

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

SELPA: **Butte County (CE)**

Less: 50% reduction from SECTION 2	0.00		
Net expenditures paid from state and local sources	1,111,451.00	1,042,350.87	
d. Special education unduplicated pupil count	100.00	83.00	
e. Per capita state and local expenditures (Test2c/Test2d)	11,114.51	12,558.44	(1,443.93)

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	1,254,677.00	947,834.25	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		947,834.25	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,254,677.00	947,834.25	306,842.75

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	1,254,677.00	947,834.25	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		947,834.25	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	1,254,677.00	947,834.25	

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

**SELPA:** Butte County (CE)

b. Special education unduplicated pupil count	100.00	83.00	
c. Per capita local expenditures (Test4a/Test4b)	12,546.77	11,419.69	1,127.08

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.

Analn Dyer

Contact Name

CBO

Title

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Telephone Number

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E-mail Address

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
<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>							

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

SELPA: Butte County (CE)

Object Code	Description	Butte County Office of Education (CE00)	Bangor Union Elementary (CE01)	Golden Feather Union Elementary (CE02)	Manzanita Elementary (CE05)	Oroville City Elementary (CE06)	Palermo Union Elementary (CE07)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
<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>							

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

SELPA: Butte County (CE)

Object Code	Description	Thermalito Union Elementary (CE08)	Oroville Union High (CE10)	Biggs Unified (CE11)	Chico Unified (CE12)	Durham Unified (CE13)	Paradise Unified (CE14)
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
<b>UNDUPLICATED PUPIL COUNT</b>							

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

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

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	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
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
	TOTAL COSTS	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
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
	TOTAL BEFORE OBJECT 8980	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

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

SELPA: Butte County (CE)

Object Code	Description	Pioneer Union Elementary (CE15)	Gridley Unified (CE16)	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
	<b>Total Direct Costs</b>	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	<b>Total Indirect Costs</b>	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	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
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	<b>TOTAL COSTS</b>	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.

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

**Biggs Unified**

**Butte County**

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

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

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

**IMPORT CHECKS**

**CHECKFUNCTION** - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

**CHECKFUND** - (**Fatal**) - All FUND codes must be valid. **Passed**

**CHECKGOAL** - (**Fatal**) - All GOAL codes must be valid. **Passed**

**CHECKOBJECT** - (**Fatal**) - All OBJECT codes must be valid. **Passed**

**CHECKRESOURCE** - (**Warning**) - All RESOURCE codes must be valid. **Passed**

**CHK-FDXRS7690xOB8590** - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

**CHK-FUNCTIONxOBJECT** - (**Fatal**) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxFUNCTION-A** - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

**CHK-FUNDxFUNCTION-B** - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

**CHK-FUNDxGOAL** - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

**CHK-FUNDxOBJECT** - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

**CHK-FUNDxRESOURCE** - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

**CHK-GOALxFUNCTION-A** - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

**CHK-GOALxFUNCTION-B** - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

**CHK-RESOURCExOBJECTA - (Warning)** - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

**CHK-RS-LOCAL-DEFINED - (Fatal)** - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

## **GENERAL LEDGER CHECKS**

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

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

<b>INTRAID-INDIRECT-FN - (Fatal)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<b><u>Passed</u></b>
<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<b><u>Passed</u></b>
<b>LOTTERY-CONTRIB - (Fatal)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<b><u>Passed</u></b>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<b><u>Passed</u></b>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<b><u>Passed</u></b>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<b><u>Passed</u></b>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<b><u>Passed</u></b>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<b><u>Passed</u></b>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<b><u>Passed</u></b>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<b><u>Passed</u></b>

## **SUPPLEMENTAL CHECKS**

<b>CS-EXPLANATIONS - (Fatal)</b> - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<b><u>Passed</u></b>
<b>CS-YES-NO - (Fatal)</b> - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<b><u>Passed</u></b>

## **EXPORT VALIDATION CHECKS**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: Separate Worksheet	<b><u>Exception</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>CHK-EXTRACTED-DATA-SOURCE - (Warning)</b> - All forms that extract data from a prior reporting period use the same source extraction submission	<b><u>Passed</u></b>

**CHK-UNBALANCED-A - (Warning)** - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

**CHK-UNBALANCED-B - (Fatal)** - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

**CS-PROVIDE - (Fatal)** - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided. **Passed**

**MYP-PROVIDE - (Warning)** - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

**MYPIO-PROVIDE - (Warning)** - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

**VERSION-CHECK - (Warning)** - All versions are current. **Passed**