

# ANDERSON UNION HIGH SCHOOL DISTRICT

## **BUDGET ADJUSTMENT**

- Request to Approve Budget Adjustment
- Board Resolution
- Budget Adjustment (Appendix A-L)

December 17, 2025

# Anderson Union High School District

## BOARD OF TRUSTEES

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**Agenda Item:** 2025-26 First Interim Report and Budget Adjustment  
December 2025

**Prepared by:** Jennifer Parks

**Recommendation:** Approve

**Background:** The 2025–26 First Interim Budget Adjustment Sheets reflect all budget revisions made since Budget Adoption to ensure alignment with updated revenues, expenditures, and program requirements. Adjustments include updated state revenue projections, grant and categorical program revisions, staffing changes, and site-level budget updates.

As part of the First Interim reconciliation process, all fund balances and revenue and expenditure entries were reviewed for accuracy against Escape financial data to ensure consistency and compliance with state accounting requirements.

As more accurate information becomes available regarding the District's revenues and expenditures, budget adjustments are brought forward for Board approval. Accordingly, I am submitting the First Interim Report and the accompanying budget adjustments to the Board for approval to update all funds.

**References:** Education Code 42600 authorizes the Governing Board to transfer budgeted funds from the designated fund balance or the unappropriated fund balance to any expenditure classification or between expenditure classifications.

**BOARD OF TRUSTEES**

**ANDERSON UNION HIGH SCHOOL DISTRICT**

**RESOLUTION FOR BUDGET ADJUSTMENT**

WHEREAS, the Anderson Union High School District adopted its official 2025-26 budget in June, 2025; and,

WHEREAS, more accurate information has become known related to income and expenditures; and,

WHEREAS, revisions are necessary in the district budget to more accurately reflect present income and expenditures; and,

WHEREAS, Education Code 42600 authorizes the Governing Board to transfer budgeted funds from the designated fund balance or the unappropriated fund balance to any expenditure classification or between expenditure classifications,

NOW, THEREFORE, BE IT RESOLVED that the Anderson Union High School District Board of Trustees hereby revises its 2025-26 budgets by the amounts as described in the attached Appendix A.

PASSED AND ADOPTED THIS 17th day of December 2025 by the Board of Trustees of the Anderson Union High School District.

AYES:

NOES:

ABSENT:

ABSTAINED:

DATE: \_\_\_\_\_

\_\_\_\_\_  
Clerk

**ANDERSON UNION HIGH SCHOOL DISTRICT  
2025-26 FIRST INTERIM BUDGET  
GENERAL FUND - MAJOR OBJECT CODE SUMMARY  
Appendix A**

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
<b>INCOME:</b>				
8000-8099	Revenue Limit	20,371,764	289,360	20,661,124
8100-8299	Federal Income	2,090,941	131,159	2,222,100
8300-8599	State Income	2,127,653	139,297	2,266,950
8600-8899	Local Income	1,971,078	401,083	2,372,161
	<b>TOTAL INCOME</b>	<b>26,561,436</b>	<b>960,899</b>	<b>27,522,335</b>
<b>EXPENDITURES:</b>				
1000-1999	Certificated Salaries	9,711,778	(48,210)	9,663,568
2000-2999	Classified Salaries	3,226,318	123,612	3,349,930
3000-3999	Employee Benefits	6,167,358	108,895	6,276,253
4000-4999	Books and Supplies	1,544,908	491,322	2,036,230
5000-5999	Services, Other Operating Expenses	5,220,505	781,042	6,001,547
6000-6999	Capital Outlay	0	0	0
7000-7999	Other Outgo	1,196,562	12,927	1,209,489
	<b>TOTAL EXPENDITURES</b>	<b>27,067,429</b>	<b>1,469,588</b>	<b>28,537,017</b>
Operating Surplus/(Deficit)		(505,993)	(508,689)	(1,014,682)
Other Financing Sources / (Uses)				
	Interfund Transfers Out (Cafeteria)	(1,024,790)	1,007,221	(17,569)
<b>NET SURPLUS/(DEFICIT)</b>		<b>(1,530,783.00)</b>	<b>498,532</b>	<b>(1,032,251.00)</b>
	Interfund Transfers In	0	0	0
<b>BEGINNING BALANCE</b>		<b>15,155,218</b>	<b>1,030,952</b>	<b>16,186,170</b>
<b>ENDING BALANCE</b>		<b>13,624,435</b>	<b>1,529,484</b>	<b>15,153,919</b>
<b>ENDING BALANCE DETAILS:</b>				
<b>Designated for Economic Uncertainties</b>		<b>6,361,553</b>	<b>1,001,725</b>	<b>7,363,278</b>
	22.65%			25.79%
	Lottery	1,023,682	119,908	1,143,590
	ROP	0	0	0
	EPA	567	(567)	0
	Deferred Maintenance	240,000	0	240,000
	STRS/PERS Liabilities	466,199	0	466,199
	Bus Replacement Reserve	190,000	0	190,000
	Adult Ed Calworks	46,353	(21,563)	24,790
	Classroom Furniture	50,000	0	50,000
	PAC Equipment	25,000	0	25,000
	Reserved for Library Furniture/Updated	25,000	0	25,000
	Fire Mitigation Reserve	150,000	0	150,000
	Reserve for Ag Equipment	58,000	0	58,000
	Unfunded OPEB Liability	500,000	0	500,000
	FMV Adj Reserve	197,460	0	197,460
	Reserve for Potential Comp	560,564	0	560,564
	Reserve for Future School Facility Repairs & Maint	1,000,000	0	1,000,000
	AUHS Track Repair & Maintenance	500,000	(500,000)	0
	Vehicle Replacement Reserve	138,000	0	138,000
	<b>Total Board Designated</b>	<b>5,170,825</b>	<b>(402,222)</b>	<b>4,768,603</b>
	<b>Total Economic Uncertainties &amp; Board Designated</b>	<b>11,532,378</b>	<b>599,503</b>	<b>12,131,881</b>
<b>Restricted Balance:</b>				
	Ethnic Studies BG	38,571	0	38,571
	RDA	290,175	267,883	558,058
	Student Supplies & PD Block Grant	0		308,577
	Ed Effectiveness BG	228,170	(9,178)	218,992
	Lottery	299,901	69,152	392,723
	Mental Health - SPED	59,499	22,032	81,531
	Art Music IM BG	162,337	89,515	251,852
	Prop 28	141,543	(97,101)	44,442
	CalShape Grant	0	(100,494)	(100,494)
	CalHope Grant	0	7,892	7,892
	CCAP Grant	66,309	(15,000)	51,309
	Equity Multiplier Reserve	241,516	(1,172)	240,344
	Learning Recovery Emergency BG	178,542	208,925	387,467
	OHS Scholarships	390	0	390
	Scholarships	19,030	0	19,030
	MediCal Billing	332,745	20,386	353,131
	<b>Total Restricted Balance</b>	<b>2,058,728</b>	<b>795,087</b>	<b>2,853,815</b>
	<b>Pre Paid Expenses</b>	<b>8,679</b>	<b>141,273</b>	<b>149,952</b>
	<b>Stores Inventory</b>	<b>15,650</b>	<b>(6,379)</b>	<b>9,271</b>
	<b>Revolving Fund Reserve</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>
<b>Ending Balance - General Fund</b>		<b>13,624,435</b>	<b>1,529,484</b>	<b>15,153,919</b>



## ENDING BALANCE DETAILS:

<b>Designated for Economic Uncertainties</b>	<b>6,361,553</b>	<b>1,001,725</b>	<b>7,363,278</b>
	22.65%		25.79%
Lottery	1,023,682	119,908	1,143,590
ROP	0	0	0
EPA	567	(567)	0
Deferred Maintenance	240,000	0	240,000
STRS/PERS Liabilities	466,199	0	466,199
Bus Replacement Reserve	190,000	0	190,000
Adult Ed Calworks	46,353	(21,563)	24,790
Classroom Furniture	50,000	0	50,000
PAC Equipment	25,000	0	25,000
Reserved for Library Furniture/Updated	25,000	0	25,000
Fire Mitigation Reserve	150,000	0	150,000
Reserve for Ag Equipment	58,000	0	58,000
Unfunded OPEB Liability	500,000	0	500,000
FMV Adj Reserve	197,460	0	197,460
Reserve for Potential Comp	560,564	0	560,564
Reserve for Future School Facility Repairs & Maint	1,000,000	0	1,000,000
AUHS Track Repair & Maintenance	500,000	(500,000)	0
Vehicle Replacement Reserve	138,000	0	138,000
<b>Total Board Designated</b>	<b>5,170,825</b>	<b>(402,222)</b>	<b>4,768,603</b>
<b>Total Economic Uncertainties &amp; Board Designated</b>	<b>11,532,378</b>	<b>599,503</b>	<b>12,131,881</b>
<b>Restricted Balance:</b>			
Ethnic Studies BG	38,571	0	38,571
RDA	290,175	267,883	558,058
Student Supplies & PD Block Grant	0		308,577
Ed Effectiveness BG	228,170	(9,178)	218,992
Lottery	299,901	69,152	392,723
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CalShape Grant	0	(100,494)	(100,494)
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CCAP Grant	66,309	(15,000)	51,309
Equity Multiplier Reserve	241,516	(1,172)	240,344
Learning Recovery Emergency BG	178,542	208,925	387,467
OHS Scholarships	390	0	390
Scholarships	19,030	0	19,030
MediCal Billing	332,745	20,386	353,131
<b>Total Restricted Balance</b>	<b>2,058,728</b>	<b>795,087</b>	<b>2,853,815</b>
<b>Pre Paid Expenses</b>	<b>8,679</b>	<b>141,273</b>	<b>149,952</b>
<b>Stores Inventory</b>	<b>15,650</b>	<b>(6,379)</b>	<b>9,271</b>
<b>Revolving Fund Reserve</b>	<b>9,000</b>	<b>0</b>	<b>9,000</b>
<b>Ending Balance - General Fund</b>	<b>13,624,435</b>	<b>1,529,484</b>	<b>15,153,919</b>

## STUDENT BODY FUND 08

## RESOLUTION FOR BUDGET ADJUSTMENT

## APPENDIX B

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8600-8899	Local Income	765,000	0	765,000
	TOTAL INCOME	765,000	0	765,000
EXPENDITURES:				
4000-4999	Books and Supplies	0	0	0
5000-5999	Services, Other Operating Expenses	765,000	0	765,000
	TOTAL EXPENDITURES	765,000	0	765,000
Operating Surplus/(Deficit)		0	0	0
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		549,993	(8,351)	541,642
FUND ENDING BALANCE		549,993	(8,351)	541,642

CHARTER SCHOOL FUND 09  
RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX C

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8000-8099	Revenue Limit	1,581,522	180,348	1,761,870
8100-8299	Federal Income	29,383	9,937	39,320
8300-8599	State Income	158,433	3,248	161,681
8600-8899	Local Income	29,948	0	29,948
8792	SELPA Transfer	81,938	8,208	90,146
TOTAL INCOME		1,881,224	201,741	2,082,965
EXPENDITURES:				
1000-1999	Certificated Salaries	945,565	(12,726)	932,839
2000-2999	Classified Salaries	129,857	(300)	129,557
3000-3999	Employee Benefits	514,018	21,869	535,887
4000-4999	Books and Supplies	62,751	36,828	99,579
5000-5999	Services, Other Operating Expenses	348,761	77,115	425,876
6000-6999	Capital Outlay	0	72,000	72,000
7000-7999	Other Outgo	0	0	0
TOTAL EXPENDITURES		2,000,952	194,786	2,195,738
Operating Surplus/(Deficit)		(119,728)	6,955	(112,773)
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		1,174,599	209,671	1,384,270
FUND ENDING BALANCE		1,054,871	216,626	1,271,497

## ADULT EDUCATION FUND 11

## RESOLUTION FOR BUDGET ADJUSTMENT

## APPENDIX D

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8000-8099	Revenue Transfer	0	0	0
8100-8299	Federal Income	0	0	0
8300-8599	State Income	251,640	6,011	257,651
8600-8899	Local Income	5,000	0	5,000
TOTAL INCOME		256,640	6,011	262,651
EXPENDITURES:				
1000-1999	Certificated Salaries	120,749	(3,828)	116,921
2000-2999	Classified Salaries	47,114	9,506	56,620
3000-3999	Employee Benefits	66,240	2,048	68,288
4000-4999	Books and Supplies	13,020	(134)	12,886
5000-5999	Services, Other Operating Expenses	21,306	(3,380)	17,926
6000-6999	Capital Outlay	0	0	0
7000-7999	Other Outgo	13,001	210	13,211
TOTAL EXPENDITURES		281,430	4,422	285,852
Operating Surplus/(Deficit)		(24,790)	1,589	(23,201)
Other Incoming / (Outgoing) Transfers		24,790	(7,221)	17,569
BEGINNING BALANCE		0	5,632	5,632
FUND ENDING BALANCE		0	0	0

CAFETERIA FUND 13

RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX E

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8100-8299	Federal Income	569,724	0	569,724
8300-8599	State Income	415,000	0	415,000
8600-8899	Local Income	116,562	(7,000)	109,562
8900-8999	Other Income	0	0	0
TOTAL INCOME		1,101,286	(7,000)	1,094,286
EXPENDITURES:				
2000-2999	Classified Salaries	386,508	1,798	388,306
3000-3999	Employee Benefits	246,085	(41,990)	204,095
4000-4999	Supplies	463,024	0	463,024
5000-5999	Services, Other Operating Expen	37,623	0	37,623
6000-6999	Capital Outlay	0	0	0
7000-7999	Other Outgo	41,903	(2,183)	39,720
TOTAL EXPENDITURES		1,175,143	(42,375)	1,132,768
Operating Surplus/(Deficit)		(73,857)	35,375	(38,482)
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		636,160	180,921	817,081
FUND ENDING BALANCE		562,303	216,296	778,599

DEFERRED MAINTENANCE FUND 14  
RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX F

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8091	Revenue Limit Transfer	240,000	0	240,000
8300-8599	Other State Revenues	0	0	0
8600-8899	Local Income	660	0	660
8900-8999	Other Income	0	0	0
	TOTAL INCOME	240,660	0	240,660
EXPENDITURES:				
2000-2999	Classified Salaries	11,473	13,527	25,000
3000-3999	Employee Benefits	1,054	1,222	2,276
4000-4999	Books and Supplies	3,500	1,500	5,000
5000-5999	Services, Other Operating Expenses	224,633	22,391	247,024
6000-6999	Capital Outlay	0	0	0
7000-7999	Other Outgo	0	0	0
	TOTAL EXPENDITURES	240,660	38,640	279,300
Operating Surplus/(Deficit)		0	(38,640)	(38,640)
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		0	38,640	38,640
FUND ENDING BALANCE		0	0	0

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY FUND 17

RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX G

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8600-8799	Local Income	2,200	952	3,152
	TOTAL INCOME	2,200	952	3,152
EXPENDITURES:				
4000-4999	Supplies	0	0	0
5000-5999	Service, Other Oper Expense	0	0	0
6000-6999	Capital Outlay	0	0	0
7000-7999	Other Outgo	0	0	0
	TOTAL EXPENDITURES	0	0	0
Operating Surplus/(Deficit)		2,200	952	3,152
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		111,255	3,533	114,788
FUND ENDING BALANCE		113,455	4,485	117,940

POST EMPLOYMENT BENEFITS FUND 20

RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX H

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8300-8599	Other State Income	0	0	0
8600-8899	Local Income	0	0	0
TOTAL INCOME		0	0	0
EXPENDITURES:				
1000-1999	Certificated Salaries	0	0	0
2000-2999	Classified Salaries	0	0	0
3000-3999	Employee Benefits	0	0	0
4000-4999	Books and Supplies	0	0	0
5000-5999	Services, Other Operating Expenses	0	0	0
6000-6999	Capital Outlay	0	0	0
TOTAL EXPENDITURES		0	0	0
Operating Surplus/(Deficit)		0	0	0
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		908,013	28,352	936,365
FUND ENDING BALANCE		908,013	28,352	936,365



CAPITAL FACILITIES FUND 25  
RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX I

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8600-8899	Local Income	320,000	243,473	563,473
	TOTAL INCOME	320,000	243,473	563,473
EXPENDITURES:				
4000-4999	Books and Supplies	0	0	0
5000-5999	Services, Other Operating Expenses	2,500	0	2,500
6000-6999	Capital Outlay	317,500	(305,983)	11,517
7000-7999	Other Outgo	0	0	0
	TOTAL EXPENDITURES	320,000	(305,983)	14,017
Operating Surplus/(Deficit)		0	549,456	549,456
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		1,479,141	422,043	1,901,184
FUND ENDING BALANCE		1,479,141	971,499	2,450,640

COUNTY SCHOOLS FACILITIES FUND 35

RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX J

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8300-8599	Other State Income	0	0	0
8600-8899	Local Income	21,737	0	21,737
	TOTAL INCOME	21,737	0	21,737
EXPENDITURES:				
1000-1999	Certificated Salaries	0	0	0
2000-2999	Classified Salaries	0	0	0
3000-3999	Employee Benefits	0	0	0
4000-4999	Books and Supplies	0	0	0
5000-5999	Services, Other Operating Expen	0	0	0
6000-6999	Capital Outlay	0	0	0
	TOTAL EXPENDITURES	0	0	0
Operating Surplus/(Deficit)		21,737	0	21,737
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		2,179,403	(252,398)	1,927,005
FUND ENDING BALANCE		2,201,140	(252,398)	1,948,742

SPECIAL RESERVE FOR CAPITAL OUTLAY FUND 40

RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX K

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8600-8799	Local Income	4,000	25,000	29,000
	TOTAL INCOME	4,000	25,000	29,000
EXPENDITURES:				
4000-4999	Supplies	0	0	0
5000-5999	Service, Other Oper Expense	0	0	0
6000-6999	Capital Outlay	0	0	0
7000-7999	Other Outgo	0	0	0
	TOTAL EXPENDITURES	0	0	0
Operating Surplus/(Deficit)		4,000	25,000	29,000
Other Incoming / (Outgoing) Transfers		1,000,000	(1,000,000)	0
BEGINNING BALANCE		1,294,291	(1,109,054)	185,237
FUND ENDING BALANCE		2,298,291	(2,084,054)	214,237

BOND INTEREST & REDEMPTION FUND 51

RESOLUTION FOR BUDGET ADJUSTMENT

APPENDIX L

		2025-26 Adopted Budget	Difference	2025-26 1st Interim Budget
INCOME:				
8500-8599	Voted Homeowners' Exemption	2,095	5,453	7,548
8600-8899	Local Income	671,131	57,354	728,485
	TOTAL INCOME	673,226	62,807	736,033
EXPENDITURES:				
7000-7999	Other Outgo	691,572	23,750	715,322
	TOTAL EXPENDITURES	691,572	23,750	715,322
Operating Surplus/(Deficit)		(18,346)	39,057	20,711
Other Incoming / (Outgoing) Transfers		0	0	0
BEGINNING BALANCE		579,448	79,970	659,418
FUND ENDING BALANCE		561,102	119,027	680,129

# ANDERSON UNION HIGH SCHOOL DISTRICT

**2025-26**

## **FIRST INTERIM REPORTS**

- Narrative to the Board
- All Funds Summary Report
- Multi-Year Projection
- Assumptions for MYP
- General Fund Cashflow
- Interim SACS Reports
- Criteria and Standards Review

December 17, 2025

**ANDERSON UNION HIGH SCHOOL DISTRICT  
2025-26 FIRST INTERIM BUDGET  
RECOMMENDED FOR BOARD ADOPTION  
December 17, 2025**

**GENERAL FUND**

AB 1200/AB 2756 requires that the governing board review and certify the district's ability to meet its financial obligations for the current fiscal year and two subsequent fiscal years. The First Interim Report for period July 1, 2024, through October 31, 2025, provides financial information that has become available since the 2024-25 Budget was adopted in June 2025. The following information focuses on the General Fund, which is the largest and most active district fund. Highlighted below are the notable budget assumptions and changes from the Adopted Budget and inclusion of all 2024-25 ending balances. The district has twelve additional funds for specific purposes. Financial information regarding the other district funds is outlined in the State SACS reports.

**ENROLLMENT**

District revenues are primarily based on the number of pupils served, with October enrollment being the most consistent measure. This count, collected via CALPADS and known as CBEDS, supports year-to-year analysis and determines funding for federal programs and state revenues under the Local Control Funding Formula (LCFF). CALPADS also collects key student demographics, such as English learner, foster youth, and socio-economic status, used in LCFF's supplemental and concentration grant calculations.

The district's CBEDS enrollment for October 2024 was 1591. The district's CBEDS enrollment for October 2025 is anticipated to be certified at 1551, **a decrease of 40 students or 2.51%.**

It should be noted that the above figures include all district schools including Anderson New Technology High School (ANTHS), whose funding is separate and restricted from the General Fund. **Anderson New Technology High School experienced a gain of 23 students**, accounting for the entire gain of students, while **the other district schools experienced a loss of 63 students.**

Enrollment excluding ANTHS for CBEDS October 2024 was 1484 students. The same CBEDS enrollment calculation for October 2025 is anticipated to be certified at 1421.

## **AVERAGE DAILY ATTENDANCE (ADA)**

While October CBEDS provides the first solid enrollment data, the district's largest revenue source (LCFF/Revenue Limit) is primarily based on P-2 ADA, with some programs using Annual ADA. P-2 ADA reflects average attendance from July 1 to mid-April, which is usually lower than enrollment due to student absences.

Under the existing LCFF funding model, funded ADA is based on the greater of current year ADA, prior year ADA, or the three-year average. For the 2025-26 budget year, the district's funded ADA will be based on current year ADA, which remains higher than the prior year, but is 2.63 ADA below the prior three-year average. This same pattern continues into 2026-27 and 2027-28, where the current year ADA remains the highest available funding method.

While the district is experiencing declining enrollment, the three-year average continues to reflect higher historical attendance levels. However, under the LCFF "greater of" calculation, the district's current year ADA remains the funded method through 2027-28, even though it is slightly below the three-year average in 2025-26. As lower attendance years' work their way into the three-year average, the district anticipates that the funded methodology may shift to the prior-year ADA calculation as early as 2028-29, when attendance levels are projected to stabilize.

The district's funded ADA levels for budget development purposes are as follows:

2025-26: 1,349.95 ADA

2026-27: 1,387.95 ADA

2027-28: 1,409.80 ADA

Despite enrollment softening, ADA projections stabilize in the outer years as the district continues efforts to strengthen attendance monitoring, early interventions, and site-based student engagement.

Including NPS and SCOE-operated programs, the district's P-2 ADA for fiscal year 2025-26 is anticipated to be 1,368.24, which is up from the 2024-25 figure of 1,360.88, an increase of approximately 7.36 ADA. As stated before, the district's projected total funded ADA for 2025-26 is 1368.24, which is based on the current year's ADA calculation. Since the total funded ADA is determined using the district's current year ADA, there is no variance between the funded amount and the ADA used for LCFF funding purposes.

This data will continue to be closely monitored and refined as attendance rates for the current year are analyzed and feeder school enrollment changes throughout the year.



## **REVENUE**

### **LCFF/REVENUE LIMIT**

The combination of local taxes and state funding that makes up the per-ADA Local Control Funding Formula (LCFF) revenue budget is projected at \$19,919,222 (\$20,159,222 prior to the transfer of \$240,000 to the Deferred Maintenance Fund). This includes a Cost of Living Adjustment (COLA) of 2.30% with a current year unduplicated student count of 56.42%.

The district's Minimum Proportionality Percentage (MPP) for 2025-26 is 12.21% or \$2,128,850 that must be spent to meet the requirements of the Supplemental/Concentration Grant Funding. The district is currently budgeted to expend \$2,958,778 for 2025-26, which includes the additional value of qualitative actions totaling \$281,455 thereby exceeding the requirement in the current year.

ADA, Annual COLA, and Unduplicated Percentages drive year-over-year funding changes. Fluctuations in ADA and Unduplicated Percentages affect the district's LCFF entitlement, with changes in enrollment proportionally impacting Base Grant and Supplemental/Concentration Grants. These factors influence the LCFF calculation in the Multi-Year Budget Projection.

### **FEDERAL REVENUE**

The federal revenue projection at this time is \$2,222,100; this consists of Federal Special Education, Title I, ESSA CSI, Carl Perkins, Title II, Title IV and Indian Education. Program revenues are based on the most recent estimates. Deferred revenue from 2024-25 is included for Title I (\$170,294) and Title II (\$1,013). Federal Special Education revenues are projected at \$395,798 and are based on the most current estimates provided by the SELPA as of September 2025.

### **STATE REVENUE**

Other State Revenues are budgeted at \$2,266,950 for 2025-26. A large portion of this amount (\$760,232) represents the STRS-on-Behalf accounting entry and is not available for district operations. The remaining state revenues include Mandated Cost Block Grant, Lottery (unrestricted and restricted), Student Support & Professional Development Block Grant, CTE Incentive Grant, State Mental Health funds from SELPA, CCAP Grant, State Agriculture Grant, Prop 28 Arts & Music Grant, and Strong Workforce Program (SWP) grant. All other state revenues are included within the LCFF calculation.



Mandated Cost Block Grant revenue is budgeted at \$103,244, based on 1,349.95 ADA at \$76.48 per ADA.

Lottery revenues are budgeted at \$267,940 for unrestricted Lottery (at \$190 per ADA) and \$115,637 for restricted Instructional Materials Lottery (at \$82 per ADA).

Our newest grant, the Student Support & Professional Development Block Grant, is budgeted at \$308,577 and is restricted for activities that enhance student learning and staff development. This flexible, ADA-based grant may be used for professional development aligned to state frameworks, support for before/after-school programs, academic interventions such as credit recovery and college and career preparation, and efforts to recruit and retain educators.

State Mental Health revenue from SELPA is budgeted at \$111,531 and is restricted for student mental health services.

Prop 28 Arts & Music revenue totals \$247,327, allocated as follows:

- West Valley High School – \$120,559
- Anderson Union High School – \$94,918
- Oakview – \$15,543
- North Valley – \$13,395
- Community Day School – \$2,912

These funds support arts and music instruction, including staffing and program expansion aligned with the allowable uses of the grant.

State Agriculture (Ag) Vocational Education Grant revenues total \$44,289, supporting agriculture programs at Anderson and West Valley High Schools.

The Strong Workforce Program (SWP) revenue includes Natural Resources Pathway grant activity, with prior-year awards and associated expenditures reflected in 2025-26, supporting program development at Anderson and West Valley High Schools.

### **LOCAL REVENUE**

Local revenue is budgeted at \$2,372,161. This includes facility use fees, program reimbursements (e.g., Project Share, Ag Teacher/Nurse, Music Teacher, Dual Enrollment), Medi-Cal revenue, and Special Education Apportionment from SELPA. Interest revenue reflects updated rate estimates based on district cash in the county treasury.

## **EXPENDITURES**

### **CERTIFICATED SALARIES**

Certificated salaries are projected at \$9,663,568, a decrease of \$48,210 from the Adopted Budget due to various staffing changes. Current staffing includes 91.80 Certificated Full-Time Equivalents (FTEs), a slight decrease from 92.40 FTE at the Adopted Budget. No additional negotiated salary or benefit settlements with AUHSDTA or Management are included at this time.

While staffing levels remain higher than typical for projected enrollment, this is supported by restricted program funding, and grants to maintain lower staff-to-student ratios and expand program offerings. The district will continue to monitor staffing levels to maintain alignment with sustainable funding and student enrollment.

### **CLASSIFIED SALARIES**

Classified salaries are projected at \$3,349,930, an increase of \$123,612 from the Adopted Budget due to staffing adjustments. Future negotiated settlements with Management or other groups are not included at this time.

The budget reflects 69.01882 classified FTE, which is slightly higher than the Adopted Budget. Classified Management FTE has increased by 1.0 FTE, for a total of 9.0 FTE, with the addition of the Nutritional Services Supervisor. Additional staffing changes are anticipated following the development of the 2026-27 budget, and this section will be updated once final staffing is established for the fall.

### **EMPLOYEE BENEFITS**

Employee benefits are projected at \$6,276,253, an increase of \$108,895 from the Adopted Budget due to staffing changes. All mandated benefit rates remain consistent with the Adopted Budget— including STRS, OASDI, SUI, Life, and Disability— with the exception of PERS, which decreased from 27.05% to 26.81%, and Workers' Compensation, which decreased from 1.48% to 1.40%.

### **BOOKS AND SUPPLIES**

Books and supplies are projected at \$ 2,036,230, an increase of \$491,322 from the Adopted Budget. This change reflects the re-budgeting of restricted program funds (Title I, ESSA CSI, Restricted Lottery, CTE Incentive, AMIM Block Grant) and site carryover funds (Lottery, Blue & Gold accounts, ROP, grants, etc.), along with adjustments to federal and state funding allocations.

Key changes in the 2025-26 First Interim Budget include significant increases in regular supply budgets, particularly for transportation and maintenance needs, driven by rising supply costs and higher fuel expenses.



### **SERVICES, OTHER OPERATING EXPENSES**

Services and other operating expenses are projected at \$6,001,547, an increase of \$781,042 from the Adopted Budget. This change is primarily due to the re-budgeting of restricted program expenses, reflecting adjustments to federal, state, and local revenue as described earlier.

This category encompasses a wide range of district expenditures, including contracted services for Special Education, transportation, technology, maintenance and repairs, utilities, legal services, and conference expenses. Notable changes in the 2025-26 First Interim Budget include increases in utility costs, Special Education services, and maintenance and transportation expenditures.

### **CAPITAL OUTLAY**

No Capital Outlay equipment expenditures are budgeted for 2025-26 at this time. Prior purchases included in 2024-25—such as buses or vehicles—have been removed for First Interim. Capital Outlay will be updated as needed should any approved equipment purchases be added later in the fiscal year.

### **OTHER OUTGO**

Other outgo is projected to be \$1,262,420; up \$10,954 due to a slight increase in the transfer of LCFF funding for SCOE operated programs. The other components of Other Outgo in addition to the transfer of LCFF revenue for county operated programs (\$96,693), is the ROP transfer (\$415,646), a State Special Schools Transfer (\$12,404) and Special Education transportation costs (\$238,132) provided by Shasta County Office of Education.

### **DIRECT SUPPORT/INDIRECT COSTS**

The district's indirect cost rate is 8.82% for 2025-26. This rate is applied to programs to offset administrative and overhead costs not direct charged to those various programs. Likewise, the General Fund is budgeted to receive an offset for indirect program costs from the Cafeteria Services Fund and Adult Education Fund totaling \$52,931.

### **OTHER FINANCING SOURCES/USES/TRANSFERS OUT**

There is no transfer to the Cafeteria Fund for 2025-26 as current projections continue to indicate that program revenues should be sufficient to cover program expenses. Due to changing variables around reimbursements for the new Universal Free Meals provision as well as rising food costs, future budget revisions are anticipated. As more accurate projections of revenue and expenditures for the food service program are known, the budget will be modified accordingly.

The contributions from the General Fund to the Deferred Maintenance Fund are no longer reflected as a transfer out but rather as a revenue limit transfer per

requirements of the LCFF. The regular transfer to the Deferred Maintenance Fund is budgeted at \$240,000 for 2025-26.

A transfer from the General Fund to the Adult Education fund in the amount of \$17,569 is budgeted to transfer a portion of the Adult Education CalWORKs funding that was received in a prior year within the General Fund to offset the expenses within the Adult Education fund that are in excess of the CAEP funding.

**CONTRIBUTIONS**

Contributions from the unrestricted portion of the General Fund continue to be required to support the following programs:

<b>PROGRAM</b>	<b>FIRST INTERIM</b>
Transportation	\$596,256
Special Education	\$2,300,630
CalSafe	\$7,144
School Safety	\$95,034
GATE (AP/Honors)	\$400,074
ROP	\$1,475,853
LCFF Supplemental/Concentration	\$2,958,778
Maintenance	\$886,429

These contributions represent the district’s required support for programs where expenditures exceed available restricted funding.

The contribution for School Safety reflects the ongoing need to support staffing and services not fully funded within the categorical program. Transportation continues to require a sizable contribution due to rising operational costs and limited state funding for home-to-school transportation.

Special Education and LCFF Supplemental/Concentration remain the largest areas of contribution, consistent with statewide trends, as program needs and required services exceed available restricted revenue.

Maintenance contributions support ongoing facilities upkeep and operational requirements districtwide.

**BEGINNING BALANCE**

The projected 2025-26 balance has been updated to reflect the 2024-25 ending balance and is budgeted at \$16,186,170.

### **ENDING BALANCE**

The projected 2025-26 ending balance is budgeted at \$15,153,919 and includes the following:

Revolving Cash	\$9,000
Stores	\$9,271
Prepaid Expenses	\$149,952
Legally Restricted Reserves	\$2,853,815
25.79% Economic Uncertainties	\$7,363,278
Board Designated	\$4,768,603
Undesignated	\$0

### **CHANGE IN FUND BALANCE**

The deficit-spending percentages reported in SACS reflect unrestricted General Fund activity only. For 2025–26, the unrestricted deficit-spending percentage is 1.0%, based on a net decrease of \$177,260 against \$18.56 million in unrestricted expenditures. The first subsequent year (2026–27) reflects an unrestricted deficit-spending percentage of 1.1%, and the second subsequent year (2027–28) reflects 3.0%.

When restricted and unrestricted funds are combined, the district reflects a total deficit in fund balance of \$(1,032,251) in 2025–26, resulting in a combined deficit-spending percentage of 5.56%. The combined multiyear projections also show continued deficit spending of 8.56% in 2026–27 and 0.62% in 2027–28.

Despite these deficits, the district meets all SACS deficit-spending standard requirements and maintains sufficient fund balance levels to fully meet its 25.78% Economic Uncertainty Reserve.

Future salary and benefit expenditures will increase upon settling contract negotiations with certificated, classified, and management bargaining units.

An operating deficit indicates that the district is spending more than its revenues can support. In the current year, the deficit is primarily the result of re-budgeting restricted program, site, and grant carryover funds that do not generate corresponding current-year revenue, along with the budgeting of the prior fiscal year's transfer to the Special Reserve for Capital Outlay. Excluding these one-time items, the district would not be operating at a deficit this year.

These additional salary and benefit expenses will affect the operating deficit figures discussed above. The multi-year assumptions page provides further detail regarding the revenue and expenditure trends contributing to projected deficits, particularly in the second subsequent year.



The district's fiscal condition will continue to be shaped by changes in federal, state, and local funding, final enrollment and attendance results, staffing and benefit costs, and program expenditures. Refining projections as updated information becomes available will be essential for effective long-term planning.

Balancing these variables while meeting student learning needs, as outlined in the district's LCAP, will remain a central priority for district operations in the years ahead.

### **CASH FLOW**

A district's cash on hand does not directly correspond to its ending fund balance. While a budget may allocate funds for a specific program, if the state has not yet disbursed the associated cash, the district must use its existing cash to cover current-year expenditures. Healthy reserve levels contribute to higher cash balances and provide a buffer against the impacts of deficit spending and state deferrals on cash flow. Maintaining adequate cash is essential for daily operations, making the protection of cash balances a critical fiscal priority.

As of June 30, 2025, the district projects a positive cash balance, supported by current cash holdings, fund balances, and anticipated spending levels.

### **POSITIVE CERTIFICATION (Criteria & Standard Review)**

The financial reports for the 2025-26 fiscal year have been reviewed and are in full compliance with the State Board of Education's Criteria and Standards for Interim Reports. The General Fund balance is projected to remain positive through the current and two subsequent fiscal years, as is the cash balance.

Based on this analysis, the district is certifying its ability to meet financial obligations for the current and two subsequent years. However, this positive certification does not diminish the need to address and closely monitor ongoing challenges, including enrollment/ADA fluctuations, rising program costs, and significant facility needs.

ANDERSON UNION HIGH SCHOOL DISTRICT  
FIRST INTERIM BUDGET - ALL FUNDS SUMMARY  
2025-26 Revenue & Expenditure Summary By Fund

Fund	Beginning Balance	Revenue	Expenditures	Sources / (Uses)	Ending Balance
01-General Fund	16,186,170	27,522,335	28,554,586	0	15,153,919
08- Student Body Fund	541,642	765,000	765,000	0	541,642
09-Charter Schools Special Revenue Fund	1,384,270	2,082,965	2,195,738	0	1,271,497
11-Adult Education Fund	5,632	280,220	285,852	0	0
13-Cafeteria Special Revenue Fund	817,081	1,094,286	1,132,768	0	778,599
14-Deferred Maintenance Fund	38,640	240,660	279,300	0	0
17-Special Reserve Fund for Other Than Cap Outlay	114,788	3,152	0	0	117,940
20-Post Employment Benefits	936,365	0	0	0	936,365
21-Building Fund	511	0	0	0	511
25-Capital Facilities Fund (Dev Fees)	1,901,184	563,473	14,017	0	2,450,640
35-County/School Facilities Fund	1,927,005	21,737	0	0	1,948,742
40-Special Reserve Fund for Capital Outlay Projects	185,237	29,000	0	0	214,237
51-Bond Interest & Redemption	659,418	736,033	715,322	0	680,129
Total	24,697,943	33,338,861	33,942,583	0	24,094,221

**ANDERSON UNION HIGH SCHOOL DISTRICT  
2025-26 FIRST INTERIM BUDGET  
MULTI-YEAR PROJECTION**

2025/26 FIRST INTERIM										2026/27 PROJECTED			2027/28 PROJECTED		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total						
REVENUES															
LCFF/Revenue Limit Sources	Object														
Federal Revenues	8010 - 8099	20,661,124	0	20,661,124	21,408,484	0	21,408,484	0	21,408,484						
Other State Revenues	8100 - 8299	0	2,222,100	2,222,100	1,376,649	1,376,649	0	1,376,649	1,376,649						
Other Local Revenues	8300 - 8599	371,184	1,895,766	2,266,950	374,303	2,270,069	377,934	1,895,766	2,273,700						
Interfund Transfers In	8600 - 8799	539,634	1,832,527	2,372,161	539,634	1,837,889	539,634	1,837,889	2,377,523						
Other Sources	8910 - 8929	0	0	0	0	0	0	0	0						
Contributions	8930 - 8979	0	0	0	0	0	0	0	0						
	8980 - 8999	(3,187,059)	3,187,059	0	(3,687,902)	3,687,902	(3,687,902)	3,687,902	0						
TOTAL REVENUES		18,384,883	9,137,452	27,522,335	18,634,519	8,798,206	27,432,725	18,638,150	8,798,206						
EXPENDITURES	Object														
Certificated Salaries	1000 - 1999	7,065,598	2,597,970	9,663,568	7,152,505	2,629,925	9,782,430	7,226,177	2,657,013						
Classified Salaries	2000 - 2999	2,260,063	1,089,867	3,349,930	2,297,128	1,107,741	3,404,869	2,330,896	1,124,028						
Employee Benefits	3000 - 3999	3,901,350	2,374,903	6,276,253	3,979,661	2,397,155	6,376,816	4,017,501	2,422,589						
Benefit Reductions															
Books and Supplies	4000 - 4999	1,009,377	1,026,853	2,036,230	1,009,377	1,026,853	2,036,230	1,009,377	1,026,853						
Supplies Reduction															
Services, Operating Expenses	5000 - 5999	3,587,401	2,414,146	6,001,547	3,547,384	1,245,000	4,792,384	3,837,907	1,025,000						
Services, Op Exp Reduction															
Capital Outlay	6000 - 6599	0	0	0	57,000	75,000	132,000	0	0						
Other Outgo	7100 - 7299, 7400-7499	1,024,288	238,132	1,262,420	1,039,288	258,132	1,297,420	1,044,288	273,132						
Direct Support / Indirect Costs	7300 - 7399	(303,503)	250,572	(52,931)	(303,503)	250,572	(52,931)	(303,503)	250,572						
Interfund Support															
Interfund Transfers Out	7610 - 7629	17,569	0	17,569	55,000	0	55,000	55,000	0						
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0						
TOTAL EXPENDITURES		18,562,143	9,992,443	28,554,586	18,833,840	8,990,378	27,824,218	19,217,643	8,779,187						
NET INCREASE/DECREASE IN FUND BALANCE		(177,260)	(854,991)	(1,032,251)	(199,321)	(192,172)	(391,493)	(579,493)	19,019						
BEGINNING BALANCE		12,477,364	3,708,806	16,186,170	12,300,104	2,853,815	15,153,919	12,100,783	2,661,643						
ENDING BALANCE		12,300,104	2,853,815	15,153,919	12,100,783	2,661,643	14,762,426	11,521,290	2,680,662						
Components of Ending Fund Balance															
Reserved Rev Cash/GAINS/Stores/Pre-Paid Expense		168,223		168,223	33,329		33,329		33,329						
Economic Uncertainty		7,363,278		7,363,278	7,051,128		6,471,637		6,471,637						
Assigned		4,768,603		4,768,603	5,016,326		5,016,324		5,016,324						
Restricted		2,853,815		2,853,815	0		2,680,662		2,680,662						
Unassigned		0		0	0		0		0						
Total Ending Fund Balance		12,300,104	2,853,815	15,153,919	12,100,783	2,661,643	14,762,426	11,521,290	2,680,662						
									14,201,952						



2025-26 FIRST INTERIM BUDGET  
MULTI-YEAR PROJECTION

2026/27 PROJECTED

2027-28 PROJECTED

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES									
LCHF/Revenue Limit Sources									
Federal Revenues	8010 - 8099	1,761,870	0	1,761,870	1,761,870	0	1,761,870	0	1,761,870
Other State Revenues	8100 - 8299	0	39,320	39,320	0	39,320	0	39,320	39,320
Other Local Revenues	8300 - 8599	31,800	129,881	161,681	31,800	229,881	31,800	229,881	261,681
Interfund Transfers In	8600 - 8799	29,948	90,146	120,094	30,448	92,146	30,448	93,346	123,794
Other Sources	8910 - 8929	0	0	0	0	0	0	0	0
Contributions	8930 - 8979	0	0	0	0	0	0	0	0
	8980 - 8999	0	0	0	0	0	0	0	0
TOTAL REVENUES		1,823,618	259,347	2,082,965	1,824,118	361,347	2,185,465	1,824,118	362,547
EXPENDITURES									
Certificated Salaries	Object								
Certificated Reductions	1000 - 1999	893,288	39,551	932,839	907,938	40,200	948,139	919,106	40,694
Classified Salaries	2000 - 2999	97,903	31,654	129,557	99,871	46,390	146,261	101,509	47,151
Employee Benefits	3000 - 3999	408,872	127,015	535,887	368,611	139,998	508,609	372,107	140,577
Benefit Reductions					0	0	0	0	0
Books and Supplies	4000 - 4999	60,715	38,864	99,579	65,715	38,864	104,579	65,715	38,864
Supplies Reduction							0		0
Services, Operating Expenses	5000 - 5999	391,841	34,035	425,876	406,841	34,035	440,876	406,841	34,035
Services, Op Exp Reduction							0		0
Capital Outlay	6000 - 6599	72,000	0	72,000	0	0	0	0	0
Other Outgo	7100 - 7299, 7400-7499	0	0	0	0	0	0	0	0
Direct Support / Indirect Costs	7300 - 7399	0	0	0	0	0	0	0	0
Interfund Support									
Interfund Transfers Out	7610 - 7629	0	0	0	0	0	0	0	0
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		1,924,619	271,119	2,195,738	1,848,976	299,487	2,148,464	1,865,278	301,320
NET INCREASE/DECREASE IN FUND BALANCE		(101,001)	(11,772)	(112,773)	(24,858)	61,860	37,001	(41,160)	61,227
BEGINNING BALANCE		1,274,520	109,750	1,384,270	1,173,519	97,978	1,271,497	1,148,661	159,838
ENDING BALANCE		1,173,519	97,978	1,271,497	1,148,661	159,838	1,308,498	1,107,502	221,064
Components of Ending Fund Balance									
Reserved Rev Cash/GAINS/Stores/PrePaid Expense		0		0	0		0	0	0
Economic Uncertainty		1,101,665		1,101,665	1,107,657		1,107,657	1,071,499	1,071,499
Assigned		71,854		71,854	41,003		41,003	36,003	36,003
Restricted		0	97,978	97,978	0	159,838	159,838	0	221,064
Unassigned		0		0	0		0	0	221,064
Total Ending Fund Balance		1,173,519	97,978	1,271,497	1,148,660	159,838	1,308,498	1,107,502	221,064

**ANDERSON UNION HIGH SCHOOL DISTRICT  
2025-26 FIRST INTERIM BUDGET  
MULTI YEAR PROJECTION ASSUMPTIONS**

LCFF/Revenue Limit funding reflected as follows:

2.30% COLA for 2025/26; 1368.24 funded ADA; 56.42% current year Unduplicated Percentage

3.02% COLA for 2026/27; 1406.24 funded ADA; 54.29% current year Unduplicated Percentage.

*However, early projections indicate that the Governor may propose a lower COLA of 2.51% for 2026/27, which would reduce anticipated 2026/27 revenue and will need to be evaluated as more information becomes available in the January Budget Proposal.*

3.42% COLA for 2027/28; 1428.09 funded ADA; 54.16% current year Unduplicated Percentage

State Program revenues funded outside of the LCFF: Mandated Cost, Lottery, STRS On Behalf, CalWORKs, CTE Incentive Grant, State Special Education Mental Health funding, Prop 28, State Ag Incentive Grant, CCAP Grant, Equity Multiplier Funds, and the SWP K12 Grant for West Valley and Anderson. All revenue is projected at the same funding level for all three years with the SWP K12 Grant being the only exception. The SWP K12 Grants will be fully exhausted by the end of 2025/26.

Federal revenues for 2025/26 are projected using most recent estimates provided for the various programs (Title I, ESSA CSI, Title II, Title IV, Carl Perkins, Indian Ed, Federal Special Ed). All programs projected at the same funding level for 2025/26 and 2026/27.

Other Local Revenues for 2025/26 adjusted to most recent estimates; local revenue includes an increase in 2026/27 and 2027/28 for shared services reimbursement agreements.

Certificated staffing for 2025-26 reflects 91.80 FTE, a slight decrease from the Adopted Budget due to routine staffing adjustments. These changes include position realignments, vacancy updates, and revised sectioning needs across school sites. No additional certificated staffing changes are included for 2026-27 or 2027-28 at this time, and no negotiated salary or benefit settlements have been incorporated into the projections.

Classified staffing for 2025-26 reflects 69.01882 FTE, which is slightly higher than the level assumed at adoption due to routine staffing adjustments and the filling of vacant positions. Projections for 2026-27 and 2027-28 assume stable staffing levels, with no additional changes incorporated at this time.



Classified Management staffing for 2025-26 totals 9.0 FTE, reflecting the addition of the Nutritional Services Supervisor position. No further changes to management staffing are included in the projections for 2026-27 or 2027-28.

Employer Benefits costs include the following STRS rate: 19.10% (all years). PERS rates projected at 26.81% (25/26), 26.90% (26/27) and 27.80% (26/27). All other mandated benefit rates are projected at 2025/26 levels in subsequent two years. These assumptions will fluctuate as changes to the district's worker's compensation rate, SUI, and pension contributions change in the out years.

Books and Supplies for 2025–26 include modest adjustments from the Adopted Budget to reflect updated site and program needs, with no significant changes projected for the subsequent years. Services and General Operating Expenditures increased in 2025–26 due to higher utility costs, additional Special Education service requirements, and increased maintenance and transportation needs identified through the First Interim review; no further adjustments are included for 2026–27 or 2027–28. No Capital Outlay equipment expenditures are budgeted for First Interim. This category will be reassessed each budget period and adjusted to incorporate any approved equipment purchases that may arise. Other Outgo reflects updated transfers to ROP and SCOE-operated programs for LCFF revenue generated on their behalf, as well as revised Special Education transportation payments.

1.73% Step and Column applied to all Certificated salaries for 2025/26 and 1.36% for 2026/27;  
2.00% Step and Column applied to all Classified salaries for 2025/26 and 1.72% for 2026/27

No negotiated salary schedule increases for Classified, Certificated, or Management employees are reflected in the 2025–26 First Interim Budget, nor are any increases included for the subsequent years. Any negotiated adjustments will be incorporated at Second Interim.

Deferred Maintenance Revenue Limit Transfer of \$240,000 for 2025/26, \$240,000 for 2026/27, and \$240,000 for 2027/28.

Contributions to various programs such as Special Education, Transportation, and ROP reflected

Economic Uncertainty Reserve at 25.79% for 2025/26

Economic Uncertainty Reserve reduced to 25.34% for 2026/27

Economic Uncertainty Reserve reduced to 23.11% for 2027/28

The Economic Uncertainty Reserve percentages shown above represent current projections and will be recalculated at Second Interim. Because finalized negotiated salary increases will increase ongoing expenditures, the Economic Uncertainty Reserve percentages will decrease from the levels shown here once the finalized salary costs are incorporated into the District's updated financial projections.

**Anderson Union High**  
**Cashflow Worksheet**  
**2025/26 First Interim Budget**

ACTUALS THROUGH THE MONTH OF														Accruals/ Adjustments	TOTAL
(Enter Month Name)															
Object	Budget	July	August	September	October	November	December	January	February	March	April	May	June		
<b>A. BEGINNING CASH</b>		14,525,835	13,767,382	13,097,694	13,283,512	12,090,962	11,387,398	18,775,449	18,741,465	15,800,370	14,763,215	15,591,005	13,868,493		
<b>B. RECEIPTS</b>															
LCFF Sources															
Principal Apportionment	8010-8019	11,162,107	442,356	442,356	1,432,700	796,241	1,004,590	1,004,590	472,157	180,826	180,826	180,826	0		
EPA	8012	0	0	0	0	0	0	0	0	0	0	0	0		
Property Taxes	8020-8079	10,683,824	1,314	0	442,181	(0)	14,417	5,564,013	588,277	0	3,374,802	14,417	684,402		
Miscellaneous Funds	8080-8099	(1,184,807)	0	32	0	0	0	(316,859)	(60,354)	0	(109,326)	(256,323)	(160,125)		
Federal Revenue	8100-8299	2,222,600	0	0	13,835	1,013	127,504	397,706	503,502	0	731,596	0	(281,852)		
Other State Revenue	8300-8599	2,266,950	17,943	17,943	7,108	340,874	133,164	32,545	167,244	255,881	94,965	183,076	(323,727)		
Other Local Revenue	8600-8799	2,372,161	0	16,464	244,728	269,277	181,879	122,592	341,567	89,999	276,605	133,540	175,400		
Interfund Transfers In	8910-8929	0	0	0	0	0	0	0	0	0	0	0	0		
All Other Financing Sources	8930-8979	0	0	0	0	0	0	0	0	0	0	0	0		
Other Receipts/Revenue		0	0	0	0	0	0	0	0	0	0	0	0		
<b>TOTAL RECEIPTS</b>		<b>27,523,835</b>	<b>461,613</b>	<b>476,795</b>	<b>2,140,552</b>	<b>1,407,405</b>	<b>1,461,575</b>	<b>6,804,587</b>	<b>2,544,826</b>	<b>818,037</b>	<b>971,666</b>	<b>3,827,063</b>	<b>446,700</b>		
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	9,663,568	145,123	815,071	829,385	828,093	858,799	834,700	796,441	753,970	818,565	1,078,533	876,715		
Classified Salaries	2000-2999	3,349,930	159,125	248,439	282,077	280,066	331,839	287,481	289,045	266,694	351,836	286,568	336,887		
Employee Benefits	3000-3999	6,276,253	155,329	437,182	451,922	413,943	489,347	499,933	447,915	486,079	488,495	567,450	582,206		
Books, Supplies and Services	4000-5999	8,019,646	491,054	389,410	996,673	721,607	496,335	558,876	881,692	241,819	345,781	1,053,839	482,223		
Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0	0	0	0		
Other Outgo	7000-7499	1,209,489	4,732	15,574	19,359	248,093	0	0	0	0	0	0	0		
Interfund Transfers Out	7500-7629	17,569	0	0	0	0	0	0	0	0	0	0	0		
All Other Financing Uses	7630-7699	0	0	0	0	0	0	0	0	0	0	0	0		
Other Disbursements		0	0	0	0	0	0	0	0	0	0	0	0		
Non-Expenditures		0	0	0	0	0	0	0	0	0	0	0	0		
<b>TOTAL DISBURSEMENTS</b>		<b>28,536,455</b>	<b>955,363</b>	<b>1,905,675</b>	<b>2,559,416</b>	<b>2,471,802</b>	<b>2,176,309</b>	<b>2,160,990</b>	<b>2,415,093</b>	<b>1,758,562</b>	<b>2,004,678</b>	<b>2,986,390</b>	<b>2,192,045</b>		
<b>D. PRIOR YEAR TRANSACTIONS</b>		<b>28,536,455</b>	<b>955,363</b>	<b>1,905,675</b>	<b>2,559,416</b>	<b>2,471,802</b>	<b>2,176,309</b>	<b>2,160,990</b>	<b>2,415,093</b>	<b>1,758,562</b>	<b>2,004,678</b>	<b>2,986,390</b>	<b>2,192,045</b>		
<b>E. (B - C + D)</b>		<b>(758,454)</b>	<b>(669,688)</b>	<b>185,619</b>	<b>(1,192,550)</b>	<b>(703,563)</b>	<b>7,288,051</b>	<b>(33,984)</b>	<b>(2,941,095)</b>	<b>(1,037,155)</b>	<b>827,790</b>	<b>(1,722,512)</b>	<b>(4,377,964)</b>		
<b>F. ENDING CASH (A + E)</b>		<b>13,767,382</b>	<b>13,097,694</b>	<b>13,283,512</b>	<b>12,090,962</b>	<b>11,387,398</b>	<b>18,775,449</b>	<b>18,741,465</b>	<b>15,800,370</b>	<b>14,763,215</b>	<b>15,591,005</b>	<b>13,868,493</b>	<b>9,490,529</b>		
<b>G. ENDING FUND BALANCE</b>															
<b>Assets</b>															
Cash Not in Treasury	9111-9199	230,195	0	0	0	0	0	0	0	0	0	0	0		
Accounts Receivable	9200-9299	4,741,839	909,929	458,884	338,242	172,456	0	2,752,352	(163,772)	288,340	(15,182)	0	0		
Due From Other Funds	9310	95,829	0	0	0	0	0	0	0	0	0	0	0		
Stores Inventory	9320	9,271	0	0	0	0	0	0	0	0	0	0	0		
Prepaid Exp.	9330	149,952	0	0	144,173	0	(406)	0	56	110	60	5,959	0		
Other Assets	9340	0	0	0	0	0	0	0	0	0	0	0	0		
Total Assets		5,227,086	909,929	458,884	482,415	172,456	(406)	2,752,352	(163,716)	288,340	(15,082)	60	5,959		
<b>Liabilities</b>															
Accounts Payable	9500-9599	(1,032,654)	(1,174,632)	300,308	122,267	(300,610)	11,577	(7,888)	1,465	10,939	(12,943)	16,875	0		
Due to Other Funds	9610	(245,931)	0	0	0	0	0	0	0	0	0	0	0		
Current Loans	9640	0	0	0	0	0	0	0	0	0	0	0	0		
Deferred Revenues	9650	(2,290,974)	0	0	122,267	(300,610)	11,577	(7,888)	(2,289,509)	10,939	(12,943)	16,875	0		
Total Liabilities		(3,569,559)	(1,174,632)	300,308	122,267	(300,610)	11,577	(7,888)	(2,289,509)	10,939	(12,943)	16,875	0		
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>1,657,527</b>	<b>(264,703)</b>	<b>759,192</b>	<b>604,692</b>	<b>(128,153)</b>	<b>11,171</b>	<b>2,744,454</b>	<b>(163,717)</b>	<b>(2,000,570)</b>	<b>(4,143)</b>	<b>(12,883)</b>	<b>22,834</b>		
<b>NET INCREASE/DECREASE</b>															
<b>E. (B - C + D)</b>		<b>(758,454)</b>	<b>(669,688)</b>	<b>185,619</b>	<b>(1,192,550)</b>	<b>(703,563)</b>	<b>7,288,051</b>	<b>(33,984)</b>	<b>(2,941,095)</b>	<b>(1,037,155)</b>	<b>827,790</b>	<b>(1,722,512)</b>	<b>(4,377,964)</b>		
<b>F. ENDING CASH (A + E)</b>		<b>13,767,382</b>	<b>13,097,694</b>	<b>13,283,512</b>	<b>12,090,962</b>	<b>11,387,398</b>	<b>18,775,449</b>	<b>18,741,465</b>	<b>15,800,370</b>	<b>14,763,215</b>	<b>15,591,005</b>	<b>13,868,493</b>	<b>9,490,529</b>		
<b>G. ENDING FUND BALANCE</b>															
<b>ENDING FUND BALANCE</b>															

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

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee  
Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: December 17, 2025 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

☒ **POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ **QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ **NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Jennifer L. Parks Telephone: 530-378-0568  
Title: CBO E-mail: JPARKS@AUHSD.NET

**Criteria and Standards Review Summary**

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

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



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

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

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

Description	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)	1,403.03	1,403.03	1,399.70	1,361.70	(41.33)	-3.0%
<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	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	1,403.03	1,403.03	1,399.70	1,361.70	(41.33)	-3.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	5.66	5.66	6.54	6.54	.88	16.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	5.66	5.66	6.54	6.54	.88	16.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	1,408.69	1,408.69	1,406.24	1,368.24	(40.45)	-3.0%
<b>7. Adults in Correctional Facilities</b>	29.85	29.85	29.85	29.85	0.00	0.0%
<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>					0.00	
<b>2. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program</b>						
<b>Alternative Education ADA</b>						
<b>(Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County</b>						
<b>Program ADA</b>						
<b>(Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b>						
<b>(Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	109.04	109.04	123.50	123.50	14.46	13.0%
<b>6. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
<b>d. Total, Charter School County Program</b>						
<b>Alternative Education ADA</b>						
<b>(Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
<b>f. Total, Charter School Funded County</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	109.04	109.04	123.50	123.50	14.46	13.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	109.04	109.04	123.50	123.50	14.46	13.0%



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	30,750,324.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,261,420.00
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	8,824.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	72,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	914,934.00
5. Interfund Transfers Out	All	9300	7600-7629	17,569.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	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.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,013,327.00
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	38,482.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				27,514,059.00
Section II - Expenditures Per ADA				2025-26 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,491.74
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,444.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		25,704,141.16		18,615.53
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)		25,704,141.16		18,615.53
B. Required effort (Line A.2 times 90%)		23,133,727.04		16,753.98
C. Current year expenditures (Line I.E and Line II.B)		27,514,059.00		18,444.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 1,344,259.00
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) 19,395,535.00

**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) 6.93%

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

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

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

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

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

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

Retain supporting documentation.

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 1,659,487.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 454,402.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	58,900.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	1,300.00
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)	245,130.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,419,219.11
9. Carry-Forward Adjustment (Part IV, Line F)	65,404.46
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,484,623.56
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	15,634,538.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,532,363.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	3,195,713.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	743,086.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,824.00
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)	562,996.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	30,652.00
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)	3,292,100.89
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)	765,000.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	272,641.00
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)	682,646.00
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)	27,720,559.89
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.73%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2027-28 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	8.96%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	2,419,219.11
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	91,138.73
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 (8.82%) times Part III, Line B19); zero if negative	65,404.46
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.83%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	65,404.46
<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>	65,404.46



Approved  
indirect  
cost rate: 8.82%

Highest  
rate used  
in any  
program: 8.83%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	555,353.00	31,088.00	5.60%
01	3182	951,311.00	83,906.00	8.82%
01	3310	363,718.00	32,080.00	8.82%
01	3550	55,423.00	2,771.00	5.00%
01	4035	62,265.00	5,492.00	8.82%
01	4127	31,431.00	2,772.00	8.82%
01	4510	24,038.00	2,120.00	8.82%
01	6387	207,841.00	18,332.00	8.82%
01	8150	815,418.00	72,011.00	8.83%
11	6015	64,844.00	3,242.00	5.00%
11	6391	199,387.00	9,969.00	5.00%
13	5310	682,646.00	39,720.00	5.82%

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	20,661,124.00	3.62%	21,408,484.00	0.00%	21,408,484.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	371,184.00	.84%	374,303.00	.97%	377,934.00
4. Other Local Revenues	8600-8799	539,634.00	0.00%	539,634.00	0.00%	539,634.00
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	(3,187,059.00)	15.71%	(3,687,902.00)	0.00%	(3,687,902.00)
6. Total (Sum lines A1 thru A5c)		18,384,883.00	1.36%	18,634,519.00	.02%	18,638,150.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,065,598.00		7,152,505.00
b. Step & Column Adjustment				86,907.00		73,672.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,065,598.00	1.23%	7,152,505.00	1.03%	7,226,177.00
2. Classified Salaries						
a. Base Salaries				2,260,063.00		2,297,128.00
b. Step & Column Adjustment				37,065.00		33,768.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,260,063.00	1.64%	2,297,128.00	1.47%	2,330,896.00
3. Employee Benefits	3000-3999	3,901,350.00	2.01%	3,979,661.00	.95%	4,017,501.00
4. Books and Supplies	4000-4999	1,009,377.00	0.00%	1,009,377.00	0.00%	1,009,377.00
5. Services and Other Operating Expenditures	5000-5999	3,587,401.00	(1.12%)	3,547,384.00	8.19%	3,837,907.00
6. Capital Outlay	6000-6999	0.00	0.00%	57,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,024,288.00	1.46%	1,039,288.00	.48%	1,044,288.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(303,503.00)	0.00%	(303,503.00)	0.00%	(303,503.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	17,569.00	213.05%	55,000.00	0.00%	55,000.00
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)		18,562,143.00	1.46%	18,833,840.00	2.04%	19,217,643.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(177,260.00)		(199,321.00)		(579,493.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,477,364.00		12,300,104.00		12,100,783.00
2. Ending Fund Balance (Sum lines C and D1)		12,300,104.00		12,100,783.00		11,521,290.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	168,223.00		33,329.00		33,329.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,768,603.00		5,016,326.00		5,016,324.00
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	7,363,278.00		7,051,128.00		6,471,637.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,300,104.00		12,100,783.00		11,521,290.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,363,278.00		7,051,128.00		6,471,637.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
b. Reserve for Economic Uncertainties	9789	0.00		0.00		
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		7,363,278.00	7,051,128.00	6,471,637.00		
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	2,222,100.00	(38.05%)	1,376,649.00	0.00%	1,376,649.00
3. Other State Revenues	8300-8599	1,895,766.00	0.00%	1,895,766.00	0.00%	1,895,766.00
4. Other Local Revenues	8600-8799	1,832,527.00	.29%	1,837,889.00	0.00%	1,837,889.00
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	3,187,059.00	15.71%	3,687,902.00	0.00%	3,687,902.00
6. Total (Sum lines A1 thru A5c)		9,137,452.00	(3.71%)	8,798,206.00	0.00%	8,798,206.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,597,970.00		2,629,925.00
b. Step & Column Adjustment				31,955.00		27,088.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,597,970.00	1.23%	2,629,925.00	1.03%	2,657,013.00
2. Classified Salaries						
a. Base Salaries				1,089,867.00		1,107,741.00
b. Step & Column Adjustment				17,874.00		16,287.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,089,867.00	1.64%	1,107,741.00	1.47%	1,124,028.00
3. Employee Benefits	3000-3999	2,374,903.00	.94%	2,397,155.00	1.06%	2,422,589.00
4. Books and Supplies	4000-4999	1,026,853.00	0.00%	1,026,853.00	0.00%	1,026,853.00
5. Services and Other Operating Expenditures	5000-5999	2,414,146.00	(48.43%)	1,245,000.00	(17.67%)	1,025,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	75,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	238,132.00	8.40%	258,132.00	5.81%	273,132.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	250,572.00	0.00%	250,572.00	0.00%	250,572.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,992,443.00	(10.03%)	8,990,378.00	(2.35%)	8,779,187.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(854,991.00)		(192,172.00)		19,019.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,708,806.00		2,853,815.00		2,661,643.00
2. Ending Fund Balance (Sum lines C and D1)		2,853,815.00		2,661,643.00		2,680,662.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,853,815.00		2,661,643.00		2,680,662.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
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					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,853,815.00		2,661,643.00		2,680,662.00
<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	20,661,124.00	3.62%	21,408,484.00	0.00%	21,408,484.00
2. Federal Revenues	8100-8299	2,222,100.00	(38.05%)	1,376,649.00	0.00%	1,376,649.00
3. Other State Revenues	8300-8599	2,266,950.00	.14%	2,270,069.00	.16%	2,273,700.00
4. Other Local Revenues	8600-8799	2,372,161.00	.23%	2,377,523.00	0.00%	2,377,523.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		27,522,335.00	(.33%)	27,432,725.00	.01%	27,436,356.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,663,568.00		9,782,430.00
b. Step & Column Adjustment				118,862.00		100,760.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,663,568.00	1.23%	9,782,430.00	1.03%	9,883,190.00
2. Classified Salaries						
a. Base Salaries				3,349,930.00		3,404,869.00
b. Step & Column Adjustment				54,939.00		50,055.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,349,930.00	1.64%	3,404,869.00	1.47%	3,454,924.00
3. Employee Benefits	3000-3999	6,276,253.00	1.60%	6,376,816.00	.99%	6,440,090.00
4. Books and Supplies	4000-4999	2,036,230.00	0.00%	2,036,230.00	0.00%	2,036,230.00
5. Services and Other Operating Expenditures	5000-5999	6,001,547.00	(20.15%)	4,792,384.00	1.47%	4,862,907.00
6. Capital Outlay	6000-6999	0.00	0.00%	132,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,262,420.00	2.77%	1,297,420.00	1.54%	1,317,420.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(52,931.00)	0.00%	(52,931.00)	0.00%	(52,931.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	17,569.00	213.05%	55,000.00	0.00%	55,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		28,554,586.00	(2.56%)	27,824,218.00	.62%	27,996,830.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,032,251.00)		(391,493.00)		(560,474.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,186,170.00		15,153,919.00		14,762,426.00
2. Ending Fund Balance (Sum lines C and D1)		15,153,919.00		14,762,426.00		14,201,952.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	168,223.00		33,329.00		33,329.00
b. Restricted	9740	2,853,815.00		2,661,643.00		2,680,662.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,768,603.00		5,016,326.00		5,016,324.00
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	7,363,278.00		7,051,128.00		6,471,637.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,153,919.00		14,762,426.00		14,201,952.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,363,278.00		7,051,128.00		6,471,637.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,363,278.00		7,051,128.00		6,471,637.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.79%		25.34%		23.12%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,399.70		1,399.70		1,421.55
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		28,554,586.00		27,824,218.00		27,996,830.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		28,554,586.00		27,824,218.00		27,996,830.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		856,637.58		834,726.54		839,904.90
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		856,637.58		834,726.54		839,904.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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Report SEMAI  
G81F5T682M(2025-26)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								228.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	377,332.00	0.00	0.00	0.00	0.00	958,849.00		1,336,181.00
2000-2999	Classified Salaries	29,511.00	0.00	0.00	0.00	0.00	686,706.00		716,217.00
3000-3999	Employee Benefits	175,346.00	166.00	0.00	0.00	0.00	867,382.00		1,042,894.00
4000-4999	Books and Supplies	6,250.00	0.00	0.00	0.00	0.00	25,788.00		32,038.00
5000-5999	Services and Other Operating Expenditures	23,408.00	0.00	0.00	0.00	0.00	1,118,477.00		1,141,885.00
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	611,847.00	166.00	0.00	0.00	0.00	3,657,202.00	0.00	4,269,215.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	32,080.00		32,080.00
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	32,080.00	0.00	32,080.00
	TOTAL COSTS	611,847.00	166.00	0.00	0.00	0.00	3,689,282.00	0.00	4,301,295.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	377,332.00	0.00	0.00	0.00	0.00	958,849.00		1,336,181.00
2000-2999	Classified Salaries	29,511.00	0.00	0.00	0.00	0.00	454,402.00		483,913.00
3000-3999	Employee Benefits	175,346.00	166.00	0.00	0.00	0.00	718,847.00		894,359.00
4000-4999	Books and Supplies	6,250.00	0.00	0.00	0.00	0.00	25,788.00		32,038.00
5000-5999	Services and Other Operating Expenditures	23,408.00	0.00	0.00	0.00	0.00	1,117,266.00		1,140,674.00
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	611,847.00	166.00	0.00	0.00	0.00	3,275,152.00	0.00	3,887,165.00
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	611,847.00	166.00	0.00	0.00	0.00	3,275,152.00	0.00	3,887,165.00
8980	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								3,887,165.00

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

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Report SEMAI  
G81F5T682M(2025-26)

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	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	5,700.00		5,700.00
4000-4999	Books and Supplies	5,250.00	0.00	0.00	0.00	0.00	7,500.00		12,750.00
5000-5999	Services and Other Operating Expenditures	21,500.00	0.00	0.00	0.00	0.00	500.00		22,000.00
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	26,750.00	0.00	0.00	0.00	0.00	13,700.00	0.00	40,450.00
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	26,750.00	0.00	0.00	0.00	0.00	13,700.00	0.00	40,450.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
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)								2,300,630.00
	TOTAL COSTS								2,341,080.00

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

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

Object Code		Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
			UNDUPLICATED PUPIL COUNT							228.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	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		0.00
3000-3999	Employee Benefits	0.00	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		0.00
5000-5999	Services and Other Operating Expenditures	0.00	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		0.00
7130	State Special Schools	0.00	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		0.00
	Total Direct Costs	0.00	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		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	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	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	0.00	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		0.00
3000-3999	Employee Benefits	0.00	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		0.00
5000-5999	Services and Other Operating Expenditures	0.00	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		0.00
7130	State Special Schools	0.00	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		0.00
	Total Direct Costs	0.00	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		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									0.00



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

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

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

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

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

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

**SELPA:**            **Shasta County (AO)**

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
1	195,545.97	195,545.97
3A	55,084.81	55,084.81
Total exempt reductions	250,630.78	250,630.78

**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.

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

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	395,798.00		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	405,507.00		
Increase in funding (if difference is positive)	<u>0.00</u>		
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)		
Current year funding (IDEA Section 619 - Resource 3315)	<u>0.00</u>		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>59,369.70</u> (b)		

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

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

**THIS SECTION IS NOT APPLICABLE!**

**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).		<u>                    </u> (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>59,369.70</u> (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:


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SELPA: Shasta County (AO)


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	4,301,295.00		
b. Less: Expenditures paid from federal sources	414,130.00		
c. Expenditures paid from state and local sources	3,887,165.00	3,456,344.12	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(545,158.21)	
Comparison year's expenditures, adjusted for MOE calculation		2,911,185.91	
Less: Exempt reduction(s) from SECTION 1		250,630.78	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,887,165.00	2,660,555.13	1,226,609.87

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

	Projected Exps. FY 2025-26	Comparison Year FY 2019-20	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	4,301,295.00		
b. Less: Expenditures paid from federal sources	414,130.00		
c. Expenditures paid from state and local sources	3,887,165.00	2,877,025.01	
Add/Less: Adjustments and/or PCRA required for MOE calculation		(427,566.30)	
Comparison year's expenditures, adjusted for MOE calculation		2,449,458.71	

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

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**SELPA: Shasta County (AO)**

Less: Exempt reduction(s) from SECTION 1		250,630.78	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,887,165.00	2,198,827.93	
d. Special education unduplicated pupil count	228.00	153.00	
e. Per capita state and local expenditures (Test2c/Test2d)	17,048.97	14,371.42	2,677.54
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	2,341,080.00	1,822,220.33	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,822,220.33	
	Less: Exempt reduction(s) from SECTION 1		250,630.78	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,341,080.00	1,571,589.55	769,490.45
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 2019-20	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	2,341,080.00	1,797,710.63	
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		1,797,710.63	
	Less: Exempt reduction(s) from SECTION 1		250,630.78	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	2,341,080.00	1,547,079.85	



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LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Shasta County (AO)

b. Special education unduplicated pupil count	228.00	153.00	
c. Per capita local expenditures (Test4a/Test4b)	10,267.89	10,111.63	156.26

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.

Jennifer L. Parks

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CBO

Title

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2025-26 Projected Expenditures vs. Actual Comparison Year  
2025-26 Projected Expenditures by SELPA (SP-I)

SELPA: Shasta County (AO)

Object Code	Description	Shasta County Office of Education (AO00)	Cascade Union Elementary (AO03)	Cottonwood Union Elementary (AO04)	Enterprise Elementary (AO05)	Junction Elementary (AO07)	Pacheco Union Elementary (AO09)
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>							

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

SELPA: Shasta County (AO)

Object Code	Description	Shasta County Office of Education (AO00)	Cascade Union Elementary (AO03)	Cottonwood Union Elementary (AO04)	Enterprise Elementary (AO05)	Junction Elementary (AO07)	Pacheco Union Elementary (AO09)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: Shasta County (AO)

Object Code	Description	Redding Elementary (AO10)	Anderson Union High (AO12)	Shasta Union High (AO13)	Fall River Joint Unified (AO14)	Columbia Elementary (AO16)	Grant Elementary (AO17)
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>							

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

SELPA: Shasta County (AO)

Object Code	Description	Redding Elementary (AO10)	Anderson Union High (AO12)	Shasta Union High (AO13)	Fall River Joint Unified (AO14)	Columbia Elementary (AO16)	Grant Elementary (AO17)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: Shasta County (AO)

Object Code	Description	Gateway Unified (AO18)	Black Butte Union Elementary (AO19)	Bella Vista Elementary (AO20)	Castle Rock Union Elementary (AO21)	French Gulch- Whiskeytown Elementary (AO22)	Happy Valley Union Elementary (AO23)
<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



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

SELPA: Shasta County (AO)

Object Code	Description	Gateway Unified (AO18)	Black Butte Union Elementary (AO19)	Bella Vista Elementary (AO20)	Castle Rock Union Elementary (AO21)	French Gulch- Whiskeytown Elementary (AO22)	Happy Valley Union Elementary (AO23)
<b>PROJECTED EXPENDITURES - 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 (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.

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

SELPA: Shasta County (AO)

Object Code	Description	Igo, Ono, Platina Union Elementary (AO24)	Millville Elementary (AO26)	North Cow Creek Elementary (AO27)	Oak Run Elementary (AO28)	Shasta Union Elementary (AO29)	Whitmore Union Elementary (AO30)
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>							

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

SELPA: Shasta County (AO)

Object Code	Description	Igo, Ono, Platina Union Elementary (AO24)	Millville Elementary (AO26)	North Cow Creek Elementary (AO27)	Oak Run Elementary (AO28)	Shasta Union Elementary (AO29)	Whitmore Union Elementary (AO30)
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA: Shasta County (AO)

Object Code	Description	Mountain Union Elementary (AO31)	Rocky Point Charter (AOA08)	Cottonwood Creek Charter (AOA09)	Northern Summit Academy Shasta (AOA10)	Monarch Learning Center (AOA2)	Adjustments*
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>							
1000-1999	Certificated Salaries						
2000-2999	Classified Salaries						
3000-3999	Employee Benefits						
4000-4999	Books and Supplies						
5000-5999	Services and Other Operating Expenditures						
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)						
7130	State Special Schools						
7430-7439	Debt Service						
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs						
7350	Transfers of Indirect Costs - Interfund						
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>							

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

SELPA: Shasta County (AO)

Object Code	Description	Mountain Union Elementary (AO31)	Rocky Point Charter (AOA08)	Cottonwood Creek Charter (AOA09)	Northern Summit Academy Shasta (AOA10)	Monarch Learning Center (AOA2)	Adjustments*
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	
8980	Contributions from Unrestricted Revenues to State Resources						
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT							

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

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

SELPA:

Shasta County (AO)

Object Code	Description	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL COSTS	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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00
	TOTAL COSTS	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>		



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

SELPA:

Shasta County (AO)

Object Code	Description	Total
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
7310	Transfers of Indirect Costs	0.00
7350	Transfers of Indirect Costs - Interfund	0.00
	Total Indirect Costs	0.00
	TOTAL BEFORE OBJECT 8980	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00
8980	Contributions from Unrestricted Revenues to State Resources	0.00
	TOTAL COSTS	0.00
UNDUPLICATED PUPIL COUNT		0.00

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(151,567.00)	0.00	(52,931.00)				
Other Sources/Uses Detail					0.00	17,569.00		
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	151,567.00	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	13,211.00	0.00				
Other Sources/Uses Detail					17,569.00	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	39,720.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	151,567.00	(151,567.00)	52,931.00	(52,931.00)	17,569.00	17,569.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	20,371,764.00	20,371,764.00	3,557,180.15	20,661,124.00	289,360.00	1.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	376,335.00	376,335.00	(10,981.33)	371,184.00	(5,151.00)	-1.4%
4) Other Local Revenue		8600-8799	587,810.00	587,810.00	169,247.76	539,634.00	(48,176.00)	-8.2%
5) TOTAL, REVENUES			21,335,909.00	21,335,909.00	3,715,446.58	21,571,942.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,193,399.00	7,193,399.00	1,923,567.05	7,065,598.00	127,801.00	1.8%
2) Classified Salaries		2000-2999	2,189,468.00	2,189,468.00	637,368.80	2,260,063.00	(70,595.00)	-3.2%
3) Employee Benefits		3000-3999	3,814,888.00	3,814,888.00	1,023,249.77	3,901,350.00	(86,462.00)	-2.3%
4) Books and Supplies		4000-4999	664,551.00	664,551.00	385,416.38	1,009,377.00	(344,826.00)	-51.9%
5) Services and Other Operating Expenditures		5000-5999	3,428,835.00	3,428,835.00	1,420,593.48	3,587,401.00	(158,566.00)	-4.6%
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	1,024,031.00	1,024,031.00	287,757.46	1,024,288.00	(257.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(308,272.00)	(308,272.00)	(161.54)	(303,503.00)	(4,769.00)	1.5%
9) TOTAL, EXPENDITURES			18,006,900.00	18,006,900.00	5,677,791.40	18,544,574.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,329,009.00	3,329,009.00	(1,962,344.82)	3,027,368.00		
<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	1,024,790.00	1,024,790.00	0.00	17,569.00	1,007,221.00	98.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,696,021.00)	(2,696,021.00)	0.00	(3,187,059.00)	(491,038.00)	18.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,720,811.00)	(3,720,811.00)	0.00	(3,204,628.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(391,802.00)	(391,802.00)	(1,962,344.82)	(177,260.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,957,509.00	11,957,509.00		12,477,364.00	519,855.00	4.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,957,509.00	11,957,509.00		12,477,364.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,957,509.00	11,957,509.00		12,477,364.00		
2) Ending Balance, June 30 (E + F1e)			11,565,707.00	11,565,707.00		12,300,104.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	9,000.00	9,000.00		9,000.00		
Stores		9712	15,650.00	15,650.00		9,271.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	8,679.00	8,679.00		149,952.00		
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	5,170,825.00	5,170,825.00		4,768,603.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,361,553.00	6,361,553.00		7,363,278.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,273,235.00	9,273,235.00	2,477,194.00	8,616,271.00	(656,964.00)	-7.1%
Education Protection Account State Aid - Current Year		8012	2,058,610.00	2,058,610.00	636,459.00	2,545,836.00	487,226.00	23.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	89,427.00	89,427.00	0.00	89,160.00	(267.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,273,235.00	9,273,235.00	678.88	9,653,820.00	380,585.00	4.1%
Unsecured Roll Taxes		8042	455,597.00	455,597.00	433,981.00	501,720.00	46,123.00	10.1%
Prior Years' Taxes		8043	7,475.00	7,475.00	1,811.04	7,711.00	236.00	3.2%
Supplemental Taxes		8044	74,150.00	74,150.00	7,023.89	93,022.00	18,872.00	25.5%
Education Revenue Augmentation Fund (ERAF)		8045	(534,741.00)	(534,741.00)	0.00	(461,869.00)	72,872.00	-13.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	695,103.00	695,103.00	0.00	800,260.00	105,157.00	15.1%
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	32.34	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			21,392,091.00	21,392,091.00	3,557,180.15	21,845,931.00	453,840.00	2.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(240,000.00)	(240,000.00)	0.00	(240,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(780,327.00)	(780,327.00)	0.00	(944,807.00)	(164,480.00)	21.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,371,764.00	20,371,764.00	3,557,180.15	20,661,124.00	289,360.00	1.4%
<b>FEDERAL REVENUE</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	98,805.00	98,805.00	0.00	103,244.00	4,439.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	277,530.00	277,530.00	(10,981.33)	267,940.00	(9,590.00)	-3.5%
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						

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			376,335.00	376,335.00	(10,981.33)	371,184.00	(5,151.00)	-1.4%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	20,152.00	20,152.00	0.00	20,152.00	0.00	0.0%
Interest		8660	358,318.00	358,318.00	161,859.20	358,318.00	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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	209,340.00	209,340.00	7,388.56	161,164.00	(48,176.00)	-23.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			587,810.00	587,810.00	169,247.76	539,634.00	(48,176.00)	-8.2%
TOTAL, REVENUES			21,335,909.00	21,335,909.00	3,715,446.58	21,571,942.00	236,033.00	1.1%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	5,218,940.00	5,218,940.00	1,371,847.71	5,260,510.00	(41,570.00)	-0.8%
Certificated Pupil Support Salaries		1200	895,656.00	895,656.00	251,134.22	878,685.00	16,971.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,015,876.00	1,015,876.00	283,969.08	863,476.00	152,400.00	15.0%
Other Certificated Salaries		1900	62,927.00	62,927.00	16,616.04	62,927.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,193,399.00	7,193,399.00	1,923,567.05	7,065,598.00	127,801.00	1.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,523.00	4,523.00	1,342.53	4,632.00	(109.00)	-2.4%
Classified Support Salaries		2200	676,663.00	676,663.00	223,126.25	686,804.00	(10,141.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	264,517.00	264,517.00	87,458.04	259,975.00	4,542.00	1.7%
Clerical, Technical and Office Salaries		2400	893,837.00	893,837.00	280,207.64	966,283.00	(72,446.00)	-8.1%
Other Classified Salaries		2900	349,928.00	349,928.00	45,234.34	342,369.00	7,559.00	2.2%
TOTAL, CLASSIFIED SALARIES			2,189,468.00	2,189,468.00	637,368.80	2,260,063.00	(70,595.00)	-3.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,327,885.00	1,327,885.00	363,184.20	1,350,210.00	(22,325.00)	-1.7%
PERS		3201-3202	560,157.00	560,157.00	162,058.30	595,244.00	(35,087.00)	-6.3%
OASDI/Medicare/Alternative		3301-3302	281,236.00	281,236.00	71,551.84	256,140.00	25,096.00	8.9%
Health and Welfare Benefits		3401-3402	1,343,956.00	1,343,956.00	346,058.20	1,403,747.00	(59,791.00)	-4.4%
Unemployment Insurance		3501-3502	4,495.00	4,495.00	1,206.32	4,420.00	75.00	1.7%
Workers' Compensation		3601-3602	137,133.00	137,133.00	35,850.18	130,602.00	6,531.00	4.8%
OPEB, Allocated		3701-3702	136,240.00	136,240.00	36,496.99	136,240.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,786.00	23,786.00	6,843.74	24,747.00	(961.00)	-4.0%
TOTAL, EMPLOYEE BENEFITS			3,814,888.00	3,814,888.00	1,023,249.77	3,901,350.00	(86,462.00)	-2.3%
<b>BOOKS AND SUPPLIES</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)
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	635,246.00	635,246.00	301,532.73	938,341.00	(303,095.00)	-47.7%
Noncapitalized Equipment		4400	29,305.00	29,305.00	83,883.65	71,036.00	(41,731.00)	-142.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			664,551.00	664,551.00	385,416.38	1,009,377.00	(344,826.00)	-51.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	748,916.00	748,916.00	53,412.70	748,916.00	0.00	0.0%
Travel and Conferences		5200	52,580.00	52,580.00	15,135.87	54,962.00	(2,382.00)	-4.5%
Dues and Memberships		5300	15,075.00	15,075.00	7,127.00	15,180.00	(105.00)	-0.7%
Insurance		5400-5450	401,324.00	401,324.00	327,209.37	406,700.00	(5,376.00)	-1.3%
Operations and Housekeeping Services		5500	1,399,954.00	1,399,954.00	416,506.86	1,408,354.00	(8,400.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	204,359.00	204,359.00	163,351.71	212,357.00	(7,998.00)	-3.9%
Transfers of Direct Costs		5710	(1,875.00)	(1,875.00)	(202.06)	(1,375.00)	(500.00)	26.7%
Transfers of Direct Costs - Interfund		5750	(139,654.00)	(139,654.00)	0.00	(151,567.00)	11,913.00	-8.5%
Professional/Consulting Services and Operating Expenditures		5800	655,647.00	655,647.00	387,732.26	799,436.00	(143,789.00)	-21.9%
Communications		5900	92,509.00	92,509.00	50,319.77	94,438.00	(1,929.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,428,835.00	3,428,835.00	1,420,593.48	3,587,401.00	(158,566.00)	-4.6%
<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	12,404.00	12,404.00	0.00	12,404.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	96,693.00	96,693.00	26,498.00	96,950.00	(257.00)	-0.3%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education 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	914,934.00	914,934.00	228,734.00	914,934.00	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	32,525.46	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,024,031.00	1,024,031.00	287,757.46	1,024,288.00	(257.00)	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(253,368.00)	(253,368.00)	(161.54)	(250,572.00)	(2,796.00)	1.1%
Transfers of Indirect Costs - Interfund		7350	(54,904.00)	(54,904.00)	0.00	(52,931.00)	(1,973.00)	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(308,272.00)	(308,272.00)	(161.54)	(303,503.00)	(4,769.00)	1.5%
TOTAL, EXPENDITURES			18,006,900.00	18,006,900.00	5,677,791.40	18,544,574.00	(537,674.00)	-3.0%
<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	1,024,790.00	1,024,790.00	0.00	17,569.00	1,007,221.00	98.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,024,790.00	1,024,790.00	0.00	17,569.00	1,007,221.00	98.3%
<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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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	(2,696,021.00)	(2,696,021.00)	0.00	(3,187,059.00)	(491,038.00)	18.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,696,021.00)	(2,696,021.00)	0.00	(3,187,059.00)	(491,038.00)	18.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,720,811.00)	(3,720,811.00)	0.00	(3,204,628.00)	516,183.00	-13.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,090,941.00	2,090,941.00	14,848.00	2,222,100.00	131,159.00	6.3%
3) Other State Revenue		8300-8599	1,751,318.00	1,751,318.00	394,849.10	1,895,766.00	144,448.00	8.2%
4) Other Local Revenue		8600-8799	1,383,268.00	1,383,268.00	361,221.64	1,832,527.00	449,259.00	32.5%
5) TOTAL, REVENUES			5,225,527.00	5,225,527.00	770,918.74	5,950,393.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,518,379.00	2,518,379.00	694,105.27	2,597,970.00	(79,591.00)	-3.2%
2) Classified Salaries		2000-2999	1,036,850.00	1,036,850.00	292,338.03	1,089,867.00	(53,017.00)	-5.1%
3) Employee Benefits		3000-3999	2,352,470.00	2,352,470.00	435,125.90	2,374,903.00	(22,433.00)	-1.0%
4) Books and Supplies		4000-4999	880,357.00	880,357.00	170,989.91	1,026,853.00	(146,496.00)	-16.6%
5) Services and Other Operating Expenditures		5000-5999	1,791,670.00	1,791,670.00	622,044.13	2,414,146.00	(622,476.00)	-34.7%
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	227,435.00	227,435.00	0.00	238,132.00	(10,697.00)	-4.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	253,368.00	253,368.00	161.54	250,572.00	2,796.00	1.1%
9) TOTAL, EXPENDITURES			9,060,529.00	9,060,529.00	2,214,764.78	9,992,443.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,835,002.00)	(3,835,002.00)	(1,443,846.04)	(4,042,050.00)		
<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	2,696,021.00	2,696,021.00	0.00	3,187,059.00	491,038.00	18.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,696,021.00	2,696,021.00	0.00	3,187,059.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,138,981.00)	(1,138,981.00)	(1,443,846.04)	(854,991.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,197,709.00	3,197,709.00		3,708,806.00	511,097.00	16.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,197,709.00	3,197,709.00		3,708,806.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,197,709.00	3,197,709.00		3,708,806.00		
2) Ending Balance, June 30 (E + F1e)			2,058,728.00	2,058,728.00		2,853,815.00		
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	2,058,728.00	2,058,728.00		2,853,815.00		
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>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	409,259.00	409,259.00	0.00	395,798.00	(13,461.00)	-3.3%
Special Education Discretionary Grants		8182	18,332.00	18,332.00	0.00	18,332.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	439,183.00	439,183.00	0.00	586,441.00	147,258.00	33.5%
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	68,967.00	68,967.00	14,848.00	67,757.00	(1,210.00)	-1.8%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,073,059.00	1,073,059.00	0.00	1,069,420.00	(3,639.00)	-0.3%
Career and Technical Education	3500-3599	8290	54,483.00	54,483.00	0.00	58,194.00	3,711.00	6.8%
All Other Federal Revenue	All Other	8290	27,658.00	27,658.00	0.00	26,158.00	(1,500.00)	-5.4%
TOTAL, FEDERAL REVENUE			2,090,941.00	2,090,941.00	14,848.00	2,222,100.00	131,159.00	6.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	119,149.00	119,149.00	(14,207.90)	115,637.00	(3,512.00)	-2.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	216,051.00	216,051.00	0.00	226,173.00	10,122.00	4.7%
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	228,411.00	228,411.00	69,250.00	247,327.00	18,916.00	8.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,187,707.00	1,187,707.00	339,807.00	1,306,629.00	118,922.00	10.0%
TOTAL, OTHER STATE REVENUE			1,751,318.00	1,751,318.00	394,849.10	1,895,766.00	144,448.00	8.2%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	181,300.00	181,300.00	0.00	271,635.00	90,335.00	49.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	157,798.00	157,798.00	19,123.75	81,000.00	(76,798.00)	-48.7%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,044,170.00	1,044,170.00	342,097.89	1,479,892.00	435,722.00	41.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,383,268.00	1,383,268.00	361,221.64	1,832,527.00	449,259.00	32.5%
TOTAL, REVENUES			5,225,527.00	5,225,527.00	770,918.74	5,950,393.00	724,866.00	13.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,846,574.00	1,846,574.00	512,932.23	1,915,603.00	(69,029.00)	-3.7%
Certificated Pupil Support Salaries		1200	347,171.00	347,171.00	95,300.10	357,733.00	(10,562.00)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	184,750.00	184,750.00	47,723.20	184,750.00	0.00	0.0%
Other Certificated Salaries		1900	139,884.00	139,884.00	38,149.74	139,884.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,518,379.00	2,518,379.00	694,105.27	2,597,970.00	(79,591.00)	-3.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	659,688.00	659,688.00	159,044.02	713,410.00	(53,722.00)	-8.1%
Classified Support Salaries		2200	346,596.00	346,596.00	113,769.71	346,946.00	(350.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	30,566.00	30,566.00	19,524.30	29,511.00	1,055.00	3.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,036,850.00	1,036,850.00	292,338.03	1,089,867.00	(53,017.00)	-5.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,216,152.00	1,216,152.00	120,957.72	1,220,063.00	(3,911.00)	-0.3%
PERS		3201-3202	315,214.00	315,214.00	87,267.59	337,540.00	(22,326.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	118,720.00	118,720.00	33,878.88	125,520.00	(6,800.00)	-5.7%
Health and Welfare Benefits		3401-3402	639,388.00	639,388.00	176,260.95	629,422.00	9,966.00	1.6%
Unemployment Insurance		3501-3502	1,739.00	1,739.00	471.11	1,782.00	(43.00)	-2.5%
Workers' Compensation		3601-3602	52,368.00	52,368.00	13,835.44	51,665.00	703.00	1.3%
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	8,889.00	8,889.00	2,454.21	8,911.00	(22.00)	-0.2%
TOTAL, EMPLOYEE BENEFITS			2,352,470.00	2,352,470.00	435,125.90	2,374,903.00	(22,433.00)	-1.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	759,034.00	759,034.00	112,925.31	858,235.00	(99,201.00)	-13.1%
Noncapitalized Equipment		4400	121,323.00	121,323.00	58,064.60	168,618.00	(47,295.00)	-39.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			880,357.00	880,357.00	170,989.91	1,026,853.00	(146,496.00)	-16.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	403,225.00	403,225.00	77,547.20	284,358.00	118,867.00	29.5%
Travel and Conferences		5200	149,208.00	149,208.00	19,501.10	137,308.00	11,900.00	8.0%
Dues and Memberships		5300	65.00	65.00	65.00	65.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	700.00	700.00	126.00	700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	320,543.00	320,543.00	120,048.71	382,313.00	(61,770.00)	-19.3%
Transfers of Direct Costs		5710	1,875.00	1,875.00	202.06	1,375.00	500.00	26.7%
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	916,054.00	916,054.00	404,554.06	1,608,027.00	(691,973.00)	-75.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,791,670.00	1,791,670.00	622,044.13	2,414,146.00	(622,476.00)	-34.7%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	227,435.00	227,435.00	0.00	238,132.00	(10,697.00)	-4.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			227,435.00	227,435.00	0.00	238,132.00	(10,697.00)	-4.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	253,368.00	253,368.00	161.54	250,572.00	2,796.00	1.1%
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			253,368.00	253,368.00	161.54	250,572.00	2,796.00	1.1%
TOTAL, EXPENDITURES			9,060,529.00	9,060,529.00	2,214,764.78	9,992,443.00	(931,914.00)	-10.3%
<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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	2,696,021.00	2,696,021.00	0.00	3,187,059.00	491,038.00	18.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,696,021.00	2,696,021.00	0.00	3,187,059.00	491,038.00	18.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,696,021.00	2,696,021.00	0.00	3,187,059.00	(491,038.00)	-18.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	20,371,764.00	20,371,764.00	3,557,180.15	20,661,124.00	289,360.00	1.4%
2) Federal Revenue		8100-8299	2,090,941.00	2,090,941.00	14,848.00	2,222,100.00	131,159.00	6.3%
3) Other State Revenue		8300-8599	2,127,653.00	2,127,653.00	383,867.77	2,266,950.00	139,297.00	6.5%
4) Other Local Revenue		8600-8799	1,971,078.00	1,971,078.00	530,469.40	2,372,161.00	401,083.00	20.3%
5) TOTAL, REVENUES			26,561,436.00	26,561,436.00	4,486,365.32	27,522,335.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,711,778.00	9,711,778.00	2,617,672.32	9,663,568.00	48,210.00	0.5%
2) Classified Salaries		2000-2999	3,226,318.00	3,226,318.00	929,706.83	3,349,930.00	(123,612.00)	-3.8%
3) Employee Benefits		3000-3999	6,167,358.00	6,167,358.00	1,458,375.67	6,276,253.00	(108,895.00)	-1.8%
4) Books and Supplies		4000-4999	1,544,908.00	1,544,908.00	556,406.29	2,036,230.00	(491,322.00)	-31.8%
5) Services and Other Operating Expenditures		5000-5999	5,220,505.00	5,220,505.00	2,042,637.61	6,001,547.00	(781,042.00)	-15.0%
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	1,251,466.00	1,251,466.00	287,757.46	1,262,420.00	(10,954.00)	-0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(54,904.00)	(54,904.00)	0.00	(52,931.00)	(1,973.00)	3.6%
9) TOTAL, EXPENDITURES			27,067,429.00	27,067,429.00	7,892,556.18	28,537,017.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(505,993.00)	(505,993.00)	(3,406,190.86)	(1,014,682.00)		
<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	1,024,790.00	1,024,790.00	0.00	17,569.00	1,007,221.00	98.3%
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			(1,024,790.00)	(1,024,790.00)	0.00	(17,569.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,530,783.00)	(1,530,783.00)	(3,406,190.86)	(1,032,251.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,155,218.00	15,155,218.00		16,186,170.00	1,030,952.00	6.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,155,218.00	15,155,218.00		16,186,170.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,155,218.00	15,155,218.00		16,186,170.00		
2) Ending Balance, June 30 (E + F1e)			13,624,435.00	13,624,435.00		15,153,919.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	9,000.00	9,000.00		9,000.00		
Stores		9712	15,650.00	15,650.00		9,271.00		
Prepaid Items		9713	8,679.00	8,679.00		149,952.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,058,728.00	2,058,728.00		2,853,815.00		
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	5,170,825.00	5,170,825.00		4,768,603.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,361,553.00	6,361,553.00		7,363,278.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,273,235.00	9,273,235.00	2,477,194.00	8,616,271.00	(656,964.00)	-7.1%
Education Protection Account State Aid - Current Year		8012	2,058,610.00	2,058,610.00	636,459.00	2,545,836.00	487,226.00	23.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	89,427.00	89,427.00	0.00	89,160.00	(267.00)	-0.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	9,273,235.00	9,273,235.00	678.88	9,653,820.00	380,585.00	4.1%
Unsecured Roll Taxes		8042	455,597.00	455,597.00	433,981.00	501,720.00	46,123.00	10.1%
Prior Years' Taxes		8043	7,475.00	7,475.00	1,811.04	7,711.00	236.00	3.2%
Supplemental Taxes		8044	74,150.00	74,150.00	7,023.89	93,022.00	18,872.00	25.5%
Education Revenue Augmentation Fund (ERAF)		8045	(534,741.00)	(534,741.00)	0.00	(461,869.00)	72,872.00	-13.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	695,103.00	695,103.00	0.00	800,260.00	105,157.00	15.1%
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	32.34	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			21,392,091.00	21,392,091.00	3,557,180.15	21,845,931.00	453,840.00	2.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(240,000.00)	(240,000.00)	0.00	(240,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(780,327.00)	(780,327.00)	0.00	(944,807.00)	(164,480.00)	21.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,371,764.00	20,371,764.00	3,557,180.15	20,661,124.00	289,360.00	1.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	409,259.00	409,259.00	0.00	395,798.00	(13,461.00)	-3.3%
Special Education Discretionary Grants		8182	18,332.00	18,332.00	0.00	18,332.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	439,183.00	439,183.00	0.00	586,441.00	147,258.00	33.5%
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	68,967.00	68,967.00	14,848.00	67,757.00	(1,210.00)	-1.8%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,073,059.00	1,073,059.00	0.00	1,069,420.00	(3,639.00)	-0.3%
Career and Technical Education	3500-3599	8290	54,483.00	54,483.00	0.00	58,194.00	3,711.00	6.8%
All Other Federal Revenue	All Other	8290	27,658.00	27,658.00	0.00	26,158.00	(1,500.00)	-5.4%
TOTAL, FEDERAL REVENUE			2,090,941.00	2,090,941.00	14,848.00	2,222,100.00	131,159.00	6.3%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	98,805.00	98,805.00	0.00	103,244.00	4,439.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	396,679.00	396,679.00	(25,189.23)	383,577.00	(13,102.00)	-3.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
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	216,051.00	216,051.00	0.00	226,173.00	10,122.00	4.7%
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	228,411.00	228,411.00	69,250.00	247,327.00	18,916.00	8.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,187,707.00	1,187,707.00	339,807.00	1,306,629.00	118,922.00	10.0%
TOTAL, OTHER STATE REVENUE			2,127,653.00	2,127,653.00	383,867.77	2,266,950.00	139,297.00	6.5%
<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	181,300.00	181,300.00	0.00	271,635.00	90,335.00	49.8%
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	20,152.00	20,152.00	0.00	20,152.00	0.00	0.0%
Interest		8660	358,318.00	358,318.00	161,859.20	358,318.00	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%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	367,138.00	367,138.00	26,512.31	242,164.00	(124,974.00)	-34.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,044,170.00	1,044,170.00	342,097.89	1,479,892.00	435,722.00	41.7%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,971,078.00	1,971,078.00	530,469.40	2,372,161.00	401,083.00	20.3%
TOTAL, REVENUES			26,561,436.00	26,561,436.00	4,486,365.32	27,522,335.00	960,899.00	3.6%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,065,514.00	7,065,514.00	1,884,779.94	7,176,113.00	(110,599.00)	-1.6%
Certificated Pupil Support Salaries		1200	1,242,827.00	1,242,827.00	346,434.32	1,236,418.00	6,409.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,200,626.00	1,200,626.00	331,692.28	1,048,226.00	152,400.00	12.7%
Other Certificated Salaries		1900	202,811.00	202,811.00	54,765.78	202,811.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,711,778.00	9,711,778.00	2,617,672.32	9,663,568.00	48,210.00	0.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	664,211.00	664,211.00	160,386.55	718,042.00	(53,831.00)	-8.1%
Classified Support Salaries		2200	1,023,259.00	1,023,259.00	336,895.96	1,033,750.00	(10,491.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	264,517.00	264,517.00	87,458.04	259,975.00	4,542.00	1.7%
Clerical, Technical and Office Salaries		2400	924,403.00	924,403.00	299,731.94	995,794.00	(71,391.00)	-7.7%
Other Classified Salaries		2900	349,928.00	349,928.00	45,234.34	342,369.00	7,559.00	2.2%
TOTAL, CLASSIFIED SALARIES			3,226,318.00	3,226,318.00	929,706.83	3,349,930.00	(123,612.00)	-3.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,544,037.00	2,544,037.00	484,141.92	2,570,273.00	(26,236.00)	-1.0%
PERS		3201-3202	875,371.00	875,371.00	249,325.89	932,784.00	(57,413.00)	-6.6%
OASDI/Medicare/Alternative		3301-3302	399,956.00	399,956.00	105,430.72	381,660.00	18,296.00	4.6%
Health and Welfare Benefits		3401-3402	1,983,344.00	1,983,344.00	522,319.15	2,033,169.00	(49,825.00)	-2.5%
Unemployment Insurance		3501-3502	6,234.00	6,234.00	1,677.43	6,202.00	32.00	0.5%
Workers' Compensation		3601-3602	189,501.00	189,501.00	49,685.62	182,267.00	7,234.00	3.8%
OPEB, Allocated		3701-3702	136,240.00	136,240.00	36,496.99	136,240.00	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	32,675.00	32,675.00	9,297.95	33,658.00	(983.00)	-3.0%
TOTAL, EMPLOYEE BENEFITS			6,167,358.00	6,167,358.00	1,458,375.67	6,276,253.00	(108,895.00)	-1.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,394,280.00	1,394,280.00	414,458.04	1,796,576.00	(402,296.00)	-28.9%
Noncapitalized Equipment		4400	150,628.00	150,628.00	141,948.25	239,654.00	(89,026.00)	-59.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,544,908.00	1,544,908.00	556,406.29	2,036,230.00	(491,322.00)	-31.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,152,141.00	1,152,141.00	130,959.90	1,033,274.00	118,867.00	10.3%
Travel and Conferences		5200	201,788.00	201,788.00	34,636.97	192,270.00	9,518.00	4.7%
Dues and Memberships		5300	15,140.00	15,140.00	7,192.00	15,245.00	(105.00)	-0.7%
Insurance		5400-5450	401,324.00	401,324.00	327,209.37	406,700.00	(5,376.00)	-1.3%
Operations and Housekeeping Services		5500	1,400,654.00	1,400,654.00	416,632.86	1,409,054.00	(8,400.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	524,902.00	524,902.00	283,400.42	594,670.00	(69,768.00)	-13.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(139,654.00)	(139,654.00)	0.00	(151,567.00)	11,913.00	-8.5%
Professional/Consulting Services and Operating Expenditures		5800	1,571,701.00	1,571,701.00	792,286.32	2,407,463.00	(835,762.00)	-53.2%
Communications		5900	92,509.00	92,509.00	50,319.77	94,438.00	(1,929.00)	-2.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,220,505.00	5,220,505.00	2,042,637.61	6,001,547.00	(781,042.00)	-15.0%
<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>								
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	12,404.00	12,404.00	0.00	12,404.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	324,128.00	324,128.00	26,498.00	335,082.00	(10,954.00)	-3.4%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	914,934.00	914,934.00	228,734.00	914,934.00	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	32,525.46	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,251,466.00	1,251,466.00	287,757.46	1,262,420.00	(10,954.00)	-0.9%
<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	(54,904.00)	(54,904.00)	0.00	(52,931.00)	(1,973.00)	3.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(54,904.00)	(54,904.00)	0.00	(52,931.00)	(1,973.00)	3.6%
TOTAL, EXPENDITURES			27,067,429.00	27,067,429.00	7,892,556.18	28,537,017.00	(1,469,588.00)	-5.4%
<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	1,024,790.00	1,024,790.00	0.00	17,569.00	1,007,221.00	98.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,024,790.00	1,024,790.00	0.00	17,569.00	1,007,221.00	98.3%
<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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			(1,024,790.00)	(1,024,790.00)	0.00	(17,569.00)	(1,007,221.00)	98.3%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	308,577.00
6266	Educator Effectiveness, FY 2021-22	218,992.00
6300	Lottery: Instructional Materials	392,723.00
6546	Mental Health-Related Services	81,531.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	251,852.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	44,442.00
7339	Dual Enrollment Opportunities	51,309.00
7399	LCFF Equity Multiplier	240,344.00
7435	Learning Recovery Emergency Block Grant	387,467.00
7810	Other Restricted State	38,571.00
9010	Other Restricted Local	838,007.00
Total, Restricted Balance		2,853,815.00

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	765,000.00	765,000.00	0.00	765,000.00	0.00	0.0%
5) TOTAL, REVENUES			765,000.00	765,000.00	0.00	765,000.00		
<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	765,000.00	765,000.00	0.00	765,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			765,000.00	765,000.00	0.00	765,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<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	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)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	549,993.00	549,993.00		541,642.00	(8,351.00)	-1.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,993.00	549,993.00		541,642.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,993.00	549,993.00		541,642.00		
2) Ending Balance, June 30 (E + F1e)			549,993.00	549,993.00		541,642.00		
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	549,993.00	549,993.00		541,642.00		
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	765,000.00	765,000.00	0.00	765,000.00	0.00	0.0%
TOTAL, REVENUES			765,000.00	765,000.00	0.00	765,000.00		

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>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	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%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	765,000.00	765,000.00	0.00	765,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			765,000.00	765,000.00	0.00	765,000.00	0.00	0.0%
<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			765,000.00	765,000.00	0.00	765,000.00		
<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	541,642.00
Total, Restricted Balance		541,642.00

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	1,581,522.00	1,581,522.00	243,260.00	1,761,870.00	180,348.00	11.4%
2) Federal Revenue		8100-8299	29,383.00	29,383.00	0.00	39,320.00	9,937.00	33.8%
3) Other State Revenue		8300-8599	158,433.00	158,433.00	5,288.76	161,681.00	3,248.00	2.1%
4) Other Local Revenue		8600-8799	111,886.00	111,886.00	12,299.01	120,094.00	8,208.00	7.3%
5) TOTAL, REVENUES			1,881,224.00	1,881,224.00	260,847.77	2,082,965.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	945,565.00	945,565.00	265,408.39	932,839.00	12,726.00	1.3%
2) Classified Salaries		2000-2999	129,857.00	129,857.00	39,553.09	129,557.00	300.00	0.2%
3) Employee Benefits		3000-3999	514,018.00	514,018.00	120,506.02	535,887.00	(21,869.00)	-4.3%
4) Books and Supplies		4000-4999	62,751.00	62,751.00	6,669.65	99,579.00	(36,828.00)	-58.7%
5) Services and Other Operating Expenditures		5000-5999	348,761.00	348,761.00	33,103.09	425,876.00	(77,115.00)	-22.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	72,000.00	(72,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000,952.00	2,000,952.00	465,240.24	2,195,738.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(119,728.00)	(119,728.00)	(204,392.47)	(112,773.00)		
<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>			(119,728.00)	(119,728.00)	(204,392.47)	(112,773.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,174,599.00	1,174,599.00		1,384,270.00	209,671.00	17.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,599.00	1,174,599.00		1,384,270.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,599.00	1,174,599.00		1,384,270.00		
2) Ending Balance, June 30 (E + F1e)			1,054,871.00	1,054,871.00		1,271,497.00		
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	77,713.00	77,713.00		97,978.00		
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	977,158.00	977,158.00		1,173,519.00		
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	664,899.00	664,899.00	181,551.00	708,206.00	43,307.00	6.5%
Education Protection Account State Aid - Current Year		8012	262,913.00	262,913.00	61,709.00	246,835.00	(16,078.00)	-6.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	653,710.00	653,710.00	0.00	806,829.00	153,119.00	23.4%
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			1,581,522.00	1,581,522.00	243,260.00	1,761,870.00	180,348.00	11.4%
<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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	29,383.00	29,383.00	0.00	39,320.00	9,937.00	33.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3182, 4037, 4124, 4126, 4127, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,383.00	29,383.00	0.00	39,320.00	9,937.00	33.8%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,087.00	6,087.00	0.00	7,189.00	1,102.00	18.1%
Lottery - Unrestricted and Instructional Materials		8560	30,420.00	30,420.00	(2,067.24)	35,233.00	4,813.00	15.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	20,124.00	20,124.00	4,888.00	17,456.00	(2,668.00)	-13.3%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	101,802.00	101,802.00	2,468.00	101,803.00	1.00	0.0%
TOTAL, OTHER STATE REVENUE			158,433.00	158,433.00	5,288.76	161,681.00	3,248.00	2.1%
<b>OTHER LOCAL REVENUE</b>								
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	27,510.00	27,510.00	12,269.01	27,510.00	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,438.00	2,438.00	30.00	2,438.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	81,938.00	81,938.00	0.00	90,146.00	8,208.00	10.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			111,886.00	111,886.00	12,299.01	120,094.00	8,208.00	7.3%
TOTAL, REVENUES			1,881,224.00	1,881,224.00	260,847.77	2,082,965.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	702,077.00	702,077.00	191,975.84	689,351.00	12,726.00	1.8%
Certificated Pupil Support Salaries		1200	113,783.00	113,783.00	31,031.19	113,783.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	129,705.00	129,705.00	42,401.36	129,705.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			945,565.00	945,565.00	265,408.39	932,839.00	12,726.00	1.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	31,981.00	31,981.00	8,813.89	31,931.00	50.00	0.2%
Classified Support Salaries		2200	30,937.00	30,937.00	9,093.32	30,687.00	250.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,939.00	66,939.00	21,645.88	66,939.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			129,857.00	129,857.00	39,553.09	129,557.00	300.00	0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	249,302.00	249,302.00	42,232.01	246,872.00	2,430.00	1.0%
PERS		3201-3202	61,365.00	61,365.00	24,321.96	71,201.00	(9,836.00)	-16.0%
OASDI/Medicare/Alternative		3301-3302	29,846.00	29,846.00	9,162.72	29,422.00	424.00	1.4%
Health and Welfare Benefits		3401-3402	142,421.00	142,421.00	36,191.19	152,641.00	(10,220.00)	-7.2%
Unemployment Insurance		3501-3502	501.00	501.00	148.81	519.00	(18.00)	-3.6%
Workers' Compensation		3601-3602	15,925.00	15,925.00	4,269.50	20,539.00	(4,614.00)	-29.0%
OPEB, Allocated		3701-3702	12,000.00	12,000.00	3,427.92	12,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,658.00	2,658.00	751.91	2,693.00	(35.00)	-1.3%
TOTAL, EMPLOYEE BENEFITS			514,018.00	514,018.00	120,506.02	535,887.00	(21,869.00)	-4.3%
<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	61,251.00	61,251.00	6,669.65	78,079.00	(16,828.00)	-27.5%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	21,500.00	(20,000.00)	-1,333.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			62,751.00	62,751.00	6,669.65	99,579.00	(36,828.00)	-58.7%
<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	10,049.00	10,049.00	500.00	10,049.00	0.00	0.0%
Dues and Memberships		5300	2,070.00	2,070.00	1,327.66	2,070.00	0.00	0.0%
Insurance		5400-5450	27,000.00	27,000.00	29,440.95	30,190.00	(3,190.00)	-11.8%
Operations and Housekeeping Services		5500	77,300.00	77,300.00	29,818.43	78,184.00	(884.00)	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,618.00	24,618.00	(55,837.50)	74,716.00	(50,098.00)	-203.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	139,654.00	139,654.00	0.00	151,567.00	(11,913.00)	-8.5%
Professional/Consulting Services and								
Operating Expenditures		5800	49,643.00	49,643.00	23,282.29	69,810.00	(20,167.00)	-40.6%
Communications		5900	18,427.00	18,427.00	4,571.26	9,290.00	9,137.00	49.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			348,761.00	348,761.00	33,103.09	425,876.00	(77,115.00)	-22.1%
<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	72,000.00	(72,000.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	72,000.00	(72,000.00)	New
<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%

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%
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000,952.00	2,000,952.00	465,240.24	2,195,738.00		
<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 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>								
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
6266	Educator Effectiveness, FY 2021-22	3,483.00
6300	Lottery: Instructional Materials	42,690.00
6546	Mental Health-Related Services	26,257.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	22,736.00
7810	Other Restricted State	2,812.00
Total, Restricted Balance		97,978.00



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	251,640.00	251,640.00	111,981.50	257,651.00	6,011.00	2.4%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	(724.94)	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			256,640.00	256,640.00	111,256.56	262,651.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	120,749.00	120,749.00	26,994.60	116,921.00	3,828.00	3.2%
2) Classified Salaries		2000-2999	47,114.00	47,114.00	18,559.78	56,620.00	(9,506.00)	-20.2%
3) Employee Benefits		3000-3999	66,240.00	66,240.00	13,814.03	68,288.00	(2,048.00)	-3.1%
4) Books and Supplies		4000-4999	13,020.00	13,020.00	651.56	12,886.00	134.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	21,306.00	21,306.00	4,578.00	17,926.00	3,380.00	15.9%
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	13,001.00	13,001.00	0.00	13,211.00	(210.00)	-1.6%
9) TOTAL, EXPENDITURES			281,430.00	281,430.00	64,597.97	285,852.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(24,790.00)	(24,790.00)	46,658.59	(23,201.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	24,790.00	24,790.00	0.00	17,569.00	(7,221.00)	-29.1%
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			24,790.00	24,790.00	0.00	17,569.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	46,658.59	(5,632.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		5,632.00	5,632.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		5,632.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		5,632.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	51,443.00	51,443.00	16,088.00	57,454.00	6,011.00	11.7%
All Other State Apportionments - Prior Years		8319	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%
Adult Education Program	6391	8590	191,787.00	191,787.00	95,893.50	191,787.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,410.00	8,410.00	0.00	8,410.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			251,640.00	251,640.00	111,981.50	257,651.00	6,011.00	2.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(724.94)	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	(724.94)	5,000.00	0.00	0.0%
TOTAL, REVENUES			256,640.00	256,640.00	111,256.56	262,651.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	107,802.00	107,802.00	22,760.04	104,217.00	3,585.00	3.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,947.00	12,947.00	4,234.56	12,704.00	243.00	1.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			120,749.00	120,749.00	26,994.60	116,921.00	3,828.00	3.2%
<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	47,114.00	47,114.00	18,559.78	56,620.00	(9,506.00)	-20.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			47,114.00	47,114.00	18,559.78	56,620.00	(9,506.00)	-20.2%

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>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	31,474.00	31,474.00	2,149.80	30,743.00	731.00	2.3%
PERS		3201-3202	12,498.00	12,498.00	4,970.48	15,180.00	(2,682.00)	-21.5%
OASDI/Medicare/Alternative		3301-3302	5,357.00	5,357.00	2,097.66	5,388.00	(31.00)	-0.6%
Health and Welfare Benefits		3401-3402	14,190.00	14,190.00	3,881.85	14,234.00	(44.00)	-0.3%
Unemployment Insurance		3501-3502	86.00	86.00	21.75	85.00	1.00	1.2%
Workers' Compensation		3601-3602	2,486.00	2,486.00	637.80	2,431.00	55.00	2.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	149.00	149.00	54.69	227.00	(78.00)	-52.3%
TOTAL, EMPLOYEE BENEFITS			66,240.00	66,240.00	13,814.03	68,288.00	(2,048.00)	-3.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,100.00	11,100.00	651.56	10,966.00	134.00	1.2%
Noncapitalized Equipment		4400	1,920.00	1,920.00	0.00	1,920.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,020.00	13,020.00	651.56	12,886.00	134.00	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	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	9,315.00	9,315.00	2,882.34	10,248.00	(933.00)	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,887.00	5,887.00	1,695.66	2,178.00	3,709.00	63.0%
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	5,500.00	5,500.00	0.00	5,500.00	0.00	0.0%
Communications		5900	604.00	604.00	0.00	0.00	604.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,306.00	21,306.00	4,578.00	17,926.00	3,380.00	15.9%
<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%
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, 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%
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%

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)
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	13,001.00	13,001.00	0.00	13,211.00	(210.00)	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,001.00	13,001.00	0.00	13,211.00	(210.00)	-1.6%
TOTAL, EXPENDITURES			281,430.00	281,430.00	64,597.97	285,852.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	24,790.00	24,790.00	0.00	17,569.00	(7,221.00)	-29.1%
(a) TOTAL, INTERFUND TRANSFERS IN			24,790.00	24,790.00	0.00	17,569.00	(7,221.00)	-29.1%
<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>								
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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			24,790.00	24,790.00	0.00	17,569.00		

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	569,724.00	569,724.00	522.47	569,724.00	0.00	0.0%
3) Other State Revenue		8300-8599	415,000.00	415,000.00	0.00	415,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	116,562.00	116,562.00	7,793.87	109,562.00	(7,000.00)	-6.0%
5) TOTAL, REVENUES			1,101,286.00	1,101,286.00	8,316.34	1,094,286.00		
<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	386,508.00	386,508.00	114,691.23	388,306.00	(1,798.00)	-0.5%
3) Employee Benefits		3000-3999	246,085.00	246,085.00	53,493.60	204,095.00	41,990.00	17.1%
4) Books and Supplies		4000-4999	463,024.00	463,024.00	126,391.62	463,024.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,623.00	37,623.00	15,932.93	37,623.00	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	41,903.00	41,903.00	0.00	39,720.00	2,183.00	5.2%
9) TOTAL, EXPENDITURES			1,175,143.00	1,175,143.00	310,509.38	1,132,768.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(73,857.00)	(73,857.00)	(302,193.04)	(38,482.00)		
<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>			(73,857.00)	(73,857.00)	(302,193.04)	(38,482.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	636,160.00	636,160.00		817,081.00	180,921.00	28.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			636,160.00	636,160.00		817,081.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			636,160.00	636,160.00		817,081.00		
2) Ending Balance, June 30 (E + F1e)			562,303.00	562,303.00		778,599.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	279.00	279.00		237.00		
Stores		9712	14,016.00	14,016.00		6,205.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	548,008.00	548,008.00		772,157.00		
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	524,724.00	524,724.00	522.47	524,724.00	0.00	0.0%
Donated Food Commodities		8221	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			569,724.00	569,724.00	522.47	569,724.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	415,000.00	415,000.00	0.00	415,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			415,000.00	415,000.00	0.00	415,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	113,201.00	113,201.00	0.00	106,201.00	(7,000.00)	-6.2%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,793.87	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,361.00	3,361.00	0.00	3,361.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			116,562.00	116,562.00	7,793.87	109,562.00	(7,000.00)	-6.0%
TOTAL, REVENUES			1,101,286.00	1,101,286.00	8,316.34	1,094,286.00		
<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	386,258.00	386,258.00	114,691.23	388,056.00	(1,798.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	250.00	250.00	0.00	250.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			386,508.00	386,508.00	114,691.23	388,306.00	(1,798.00)	-0.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	100,150.00	100,150.00	27,993.77	100,660.00	(510.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	29,282.00	29,282.00	8,555.52	28,296.00	986.00	3.4%
Health and Welfare Benefits		3401-3402	110,138.00	110,138.00	15,106.32	68,913.00	41,225.00	37.4%
Unemployment Insurance		3501-3502	192.00	192.00	55.93	187.00	5.00	2.6%
Workers' Compensation		3601-3602	5,722.00	5,722.00	1,605.70	5,438.00	284.00	5.0%
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	601.00	601.00	176.36	601.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			246,085.00	246,085.00	53,493.60	204,095.00	41,990.00	17.1%
<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	45,122.00	45,122.00	10,715.73	45,122.00	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	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
Food		4700	410,402.00	410,402.00	115,675.89	410,402.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			463,024.00	463,024.00	126,391.62	463,024.00	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	750.00	750.00	276.30	750.00	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	250.00	250.00	0.00	250.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	6,374.73	25,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	11,623.00	11,623.00	9,281.90	11,623.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,623.00	37,623.00	15,932.93	37,623.00	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	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>								
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	41,903.00	41,903.00	0.00	39,720.00	2,183.00	5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,903.00	41,903.00	0.00	39,720.00	2,183.00	5.2%
TOTAL, EXPENDITURES			1,175,143.00	1,175,143.00	310,509.38	1,132,768.00		
<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%



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

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	772,157.00
Total, Restricted Balance		772,157.00

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	240,000.00	240,000.00	0.00	240,000.00	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	660.00	660.00	(959.62)	660.00	0.00	0.0%
5) TOTAL, REVENUES			240,660.00	240,660.00	(959.62)	240,660.00		
<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	11,473.00	11,473.00	6,810.28	25,000.00	(13,527.00)	-117.9%
3) Employee Benefits		3000-3999	1,054.00	1,054.00	1,501.87	2,276.00	(1,222.00)	-115.9%
4) Books and Supplies		4000-4999	3,500.00	3,500.00	1,657.34	5,000.00	(1,500.00)	-42.9%
5) Services and Other Operating Expenditures		5000-5999	224,633.00	224,633.00	45,430.00	247,024.00	(22,391.00)	-10.0%
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			240,660.00	240,660.00	55,399.49	279,300.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(56,359.11)	(38,640.00)		
<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	(56,359.11)	(38,640.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		38,640.00	38,640.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		38,640.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		38,640.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

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>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	240,000.00	240,000.00	0.00	240,000.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			240,000.00	240,000.00	0.00	240,000.00	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>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	660.00	660.00	(959.62)	660.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			660.00	660.00	(959.62)	660.00	0.00	0.0%
TOTAL, REVENUES			240,660.00	240,660.00	(959.62)	240,660.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	11,473.00	11,473.00	6,810.28	25,000.00	(13,527.00)	-117.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,473.00	11,473.00	6,810.28	25,000.00	(13,527.00)	-117.9%
<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	882.15	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	878.00	878.00	520.98	1,913.00	(1,035.00)	-117.9%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.00	6.00	3.40	13.00	(7.00)	-116.7%
Workers' Compensation		3601-3602	170.00	170.00	95.34	350.00	(180.00)	-105.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,054.00	1,054.00	1,501.87	2,276.00	(1,222.00)	-115.9%
<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	3,500.00	3,500.00	1,657.34	5,000.00	(1,500.00)	-42.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,500.00	3,500.00	1,657.34	5,000.00	(1,500.00)	-42.9%
<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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	224,633.00	224,633.00	45,430.00	247,024.00	(22,391.00)	-10.0%
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								

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)
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,633.00	224,633.00	45,430.00	247,024.00	(22,391.00)	-10.0%
<b>CAPITAL OUTLAY</b>								
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%
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>								
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			240,660.00	240,660.00	55,399.49	279,300.00		
<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 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>								
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
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200.00	2,200.00	1,248.94	3,152.00	952.00	43.3%
5) TOTAL, REVENUES			2,200.00	2,200.00	1,248.94	3,152.00		
<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>			2,200.00	2,200.00	1,248.94	3,152.00		
<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>			2,200.00	2,200.00	1,248.94	3,152.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	111,255.00	111,255.00		114,788.00	3,533.00	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,255.00	111,255.00		114,788.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,255.00	111,255.00		114,788.00		
2) Ending Balance, June 30 (E + F1e)			113,455.00	113,455.00		117,940.00		
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	113,455.00	113,455.00		117,940.00		

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	2,200.00	2,200.00	1,248.94	3,152.00	952.00	43.3%
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			2,200.00	2,200.00	1,248.94	3,152.00	952.00	43.3%
TOTAL, REVENUES			2,200.00	2,200.00	1,248.94	3,152.00		
<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	0.00	4,672.76	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4,672.76	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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	4,672.76	0.00		
<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	4,672.76	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	908,013.00	908,013.00		936,365.00	28,352.00	3.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,013.00	908,013.00		936,365.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,013.00	908,013.00		936,365.00		
2) Ending Balance, June 30 (E + F1e)			908,013.00	908,013.00		936,365.00		
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	908,013.00	908,013.00		936,365.00		

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	0.00	0.00	4,672.76	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4,672.76	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4,672.76	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%
(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	0.00	(227.49)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(227.49)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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	(227.49)	0.00		
<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	(227.49)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		511.00	511.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		511.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		511.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		511.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		511.00		

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>								
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	0.00	(227.49)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(227.49)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(227.49)	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

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>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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			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>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	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	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	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	320,000.00	320,000.00	144,634.43	563,473.00	243,473.00	76.1%
5) TOTAL, REVENUES			320,000.00	320,000.00	144,634.43	563,473.00		
<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	2,500.00	2,500.00	888.00	2,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	317,500.00	317,500.00	496,396.08	11,517.00	305,983.00	96.4%
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			320,000.00	320,000.00	497,284.08	14,017.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(352,649.65)	549,456.00		
<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	(352,649.65)	549,456.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,479,141.00	1,479,141.00		1,901,184.00	422,043.00	28.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,479,141.00	1,479,141.00		1,901,184.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,479,141.00	1,479,141.00		1,901,184.00		
2) Ending Balance, June 30 (E + F1e)			1,479,141.00	1,479,141.00		2,450,640.00		
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	1,414,395.00	1,414,395.00		2,346,821.00		
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	64,746.00	64,746.00		103,819.00		
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>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	0.00	0.00	5,632.18	38,701.00	38,701.00	New
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	320,000.00	320,000.00	139,002.25	524,772.00	204,772.00	64.0%
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			320,000.00	320,000.00	144,634.43	563,473.00	243,473.00	76.1%
TOTAL, REVENUES			320,000.00	320,000.00	144,634.43	563,473.00		
<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%

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>								
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	2,500.00	2,500.00	888.00	2,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,500.00	2,500.00	888.00	2,500.00	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	317,500.00	317,500.00	28,439.50	11,517.00	305,983.00	96.4%
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	467,956.58	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			317,500.00	317,500.00	496,396.08	11,517.00	305,983.00	96.4%
<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			320,000.00	320,000.00	497,284.08	14,017.00		
<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%

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>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	2,346,821.00
Total, Restricted Balance		2,346,821.00

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	21,737.00	21,737.00	18,788.83	21,737.00	0.00	0.0%
5) TOTAL, REVENUES			21,737.00	21,737.00	18,788.83	21,737.00		
<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	502,824.61	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	502,824.61	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,737.00	21,737.00	(484,035.78)	21,737.00		
<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>			21,737.00	21,737.00	(484,035.78)	21,737.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,179,403.00	2,179,403.00		1,927,005.00	(252,398.00)	-11.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,179,403.00	2,179,403.00		1,927,005.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,179,403.00	2,179,403.00		1,927,005.00		
2) Ending Balance, June 30 (E + F1e)			2,201,140.00	2,201,140.00		1,948,742.00		
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	2,178,744.00	2,178,744.00		1,893,363.00		
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	22,396.00	22,396.00		55,379.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,737.00	21,737.00	18,788.83	21,737.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,737.00	21,737.00	18,788.83	21,737.00	0.00	0.0%
TOTAL, REVENUES			21,737.00	21,737.00	18,788.83	21,737.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
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%



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)
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	502,824.61	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	502,824.61	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	502,824.61	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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 Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
7710	State School Facilities Projects	1,893,363.00
Total, Restricted Balance		1,893,363.00

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	4,000.00	4,000.00	8,917.66	29,000.00	25,000.00	625.0%
5) TOTAL, REVENUES			4,000.00	4,000.00	8,917.66	29,000.00		
<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	588,089.95	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	588,089.95	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,000.00	4,000.00	(579,172.29)	29,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000,000.00	1,000,000.00	0.00	0.00	(1,000,000.00)	-100.0%
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			1,000,000.00	1,000,000.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,004,000.00	1,004,000.00	(579,172.29)	29,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,294,291.00	1,294,291.00		185,237.00	(1,109,054.00)	-85.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,294,291.00	1,294,291.00		185,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,294,291.00	1,294,291.00		185,237.00		
2) Ending Balance, June 30 (E + F1e)			2,298,291.00	2,298,291.00		214,237.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Assignments		9780	2,298,291.00	2,298,291.00		214,237.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	8,917.66	29,000.00	25,000.00	625.0%
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			4,000.00	4,000.00	8,917.66	29,000.00	25,000.00	625.0%
TOTAL, REVENUES			4,000.00	4,000.00	8,917.66	29,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	452,250.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	45,985.07	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	89,854.88	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	588,089.95	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	588,089.95	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	1,000,000.00	1,000,000.00	0.00	0.00	(1,000,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	1,000,000.00	0.00	0.00	(1,000,000.00)	-100.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
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)			1,000,000.00	1,000,000.00	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	2,095.00	2,095.00	0.00	7,548.00	5,453.00	260.3%
4) Other Local Revenue		8600-8799	671,131.00	671,131.00	53,573.73	728,485.00	57,354.00	8.5%
5) TOTAL, REVENUES			673,226.00	673,226.00	53,573.73	736,033.00		
<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	691,572.00	691,572.00	879,288.00	715,322.00	(23,750.00)	-3.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			691,572.00	691,572.00	879,288.00	715,322.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,346.00)	(18,346.00)	(825,714.27)	20,711.00		
<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>			(18,346.00)	(18,346.00)	(825,714.27)	20,711.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	579,448.00	579,448.00		659,418.00	79,970.00	13.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			579,448.00	579,448.00		659,418.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			579,448.00	579,448.00		659,418.00		
2) Ending Balance, June 30 (E + F1e)			561,102.00	561,102.00		680,129.00		
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	561,102.00	561,102.00		680,129.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	2,095.00	2,095.00	0.00	7,548.00	5,453.00	260.3%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,095.00	2,095.00	0.00	7,548.00	5,453.00	260.3%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	612,101.00	612,101.00	136.64	655,178.00	43,077.00	7.0%
Unsecured Roll		8612	42,956.00	42,956.00	48,255.55	46,195.00	3,239.00	7.5%
Prior Years' Taxes		8613	1,343.00	1,343.00	242.08	1,621.00	278.00	20.7%
Supplemental Taxes		8614	12,531.00	12,531.00	997.04	14,319.00	1,788.00	14.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,200.00	2,200.00	3,942.42	11,172.00	8,972.00	407.8%
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			671,131.00	671,131.00	53,573.73	728,485.00	57,354.00	8.5%
TOTAL, REVENUES			673,226.00	673,226.00	53,573.73	736,033.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	365,560.00	365,560.00	562,680.00	399,714.00	(34,154.00)	-9.3%
Bond Interest and Other Service Charges		7434	326,012.00	326,012.00	316,608.00	315,608.00	10,404.00	3.2%
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)			691,572.00	691,572.00	879,288.00	715,322.00	(23,750.00)	-3.4%
TOTAL, EXPENDITURES			691,572.00	691,572.00	879,288.00	715,322.00		
<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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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
Total, Restricted Balance		0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2025-26)						
	District Regular	1,405.76	1,361.70			
	Charter School	0.00	0.00			
	Total ADA	1,405.76	1,361.70	(3.1%)	Not Met	
1st Subsequent Year (2026-27)						
	District Regular	1,423.17	1,399.70			
	Charter School					
	Total ADA	1,423.17	1,399.70	(1.6%)	Met	
2nd Subsequent Year (2027-28)						
	District Regular	1,430.53	1,421.55			
	Charter School					
	Total ADA	1,430.53	1,421.55	(.6%)	Met	

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The Current Year funded ADA decreased by 3.1%, exceeding the 2% threshold. This decline is primarily due to students choosing to attend out-of-district high schools and an increase in transfers to our charter high school. In addition, updated feeder school enrollment information was not available until October 1st, which impacted the accuracy of initial ADA projections. Future projections will reflect these more current enrollment patterns.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Enrollment				
Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected		
Current Year (2025-26)				
District Regular	1,503.00	1,421.00		
Charter School		130.00		
Total Enrollment	1,503.00	1,551.00	3.2%	Not Met
1st Subsequent Year (2026-27)				
District Regular	1,521.00	1,461.00		
Charter School		130.00		
Total Enrollment	1,521.00	1,591.00	4.6%	Not Met
2nd Subsequent Year (2027-28)				
District Regular	1,536.00	1,484.00		
Charter School		130.00		
Total Enrollment	1,536.00	1,614.00	5.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

Enrollment projections have changed by more than 2% due to higher-than-expected student movement to neighboring districts and increased transfers to our charter high school. While the District has experienced an increase in charter school enrollment, overall enrollment has declined. Additionally, updated feeder school enrollment information was not available until October 1st, resulting in initial projections that were based on outdated assumptions. To improve the accuracy of future projections, the District will closely monitor student enrollment shifts throughout the budget development cycle.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CALPADS Actual (Form 01CS, Item 2A)	
Third Prior Year (2022-23)			
District Regular	1,343	1,622	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,343</b>	<b>1,622</b>	<b>82.8%</b>
Second Prior Year (2023-24)			
District Regular	1,342	1,643	
Charter School			
<b>Total ADA/Enrollment</b>	<b>1,342</b>	<b>1,643</b>	<b>81.7%</b>
First Prior Year (2024-25)			
District Regular	1,362	1,484	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>1,362</b>	<b>1,484</b>	<b>91.8%</b>
Historical Average Ratio:			85.4%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>85.9%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CALPADS/Projected (Criterion 2, Item 2A)		
Current Year (2025-26)				
District Regular	1,400	1,421		
Charter School	0	130		
<b>Total ADA/Enrollment</b>	<b>1,400</b>	<b>1,551</b>	<b>90.3%</b>	<b>Not Met</b>
1st Subsequent Year (2026-27)				
District Regular	1,468	1,461		
Charter School	130	130		
<b>Total ADA/Enrollment</b>	<b>1,598</b>	<b>1,591</b>	<b>100.4%</b>	<b>Not Met</b>
2nd Subsequent Year (2027-28)				
District Regular	1,491	1,484		
Charter School	130	130		
<b>Total ADA/Enrollment</b>	<b>1,621</b>	<b>1,614</b>	<b>100.4%</b>	<b>Not Met</b>

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

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

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

The District's projected ADA-to-enrollment ratios exceed the standard due to lower-than-expected attendance rates and continued enrollment decline, including student movement to neighboring districts and transfers to the charter high school. These changes resulted in a lower proportion of enrolled students generating ADA than was assumed at budget adoption. Updated feeder enrollment information was also not available until after October 1st, which impacted initial attendance assumptions. The District will continue to closely monitor attendance trends and update ADA estimates as more current enrollment and attendance information becomes available throughout the budget development cycle to improve projection accuracy.



4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2025-26)	21,392,091.00	21,845,931.00	2.1%	Not Met
1st Subsequent Year (2026-27)	22,002,479.00	21,997,844.00	0.0%	Met
2nd Subsequent Year (2027-28)	22,873,943.00	23,026,511.00	.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The projected LCFF revenue has shifted just slightly more than 2% because the District's current-year funding is now based on updated P-2 ADA and enrollment data rather than the estimates used at Budget Adoption. These updates reflect changes in student attendance patterns and revised statewide funding factors that were not finalized when the Budget Adoption numbers were prepared. The reductions shown in the subsequent years also align with these updated funding projections and new cost-of-living adjustment estimates. The District will continue to refine LCFF revenue projections as updated state guidance becomes available and will ensure that revised ADA data is incorporated into multi-year financial planning as early as possible.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2022-23)	11,559,835.23	16,076,290.30	71.9%
Second Prior Year (2023-24)	11,709,123.85	16,215,045.68	72.2%
First Prior Year (2024-25)	12,855,261.02	18,535,281.89	69.4%
	Historical Average Ratio:		71.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	68.2% to 74.2%	68.2% to 74.2%	68.2% to 74.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2025-26)	13,227,011.00	18,544,574.00	71.3%	Met
1st Subsequent Year (2026-27)	13,429,294.00	18,778,840.00	71.5%	Met
2nd Subsequent Year (2027-28)	13,574,574.00	19,162,643.00	70.8%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2025-26)	2,090,941.00	2,222,100.00	6.3%	Yes
1st Subsequent Year (2026-27)	1,376,649.00	1,376,649.00	0.0%	No
2nd Subsequent Year (2027-28)	1,376,649.00	1,376,649.00	0.0%	No

Explanation:

(required if Yes)

Federal revenue increased at First Interim due to updated grant allocations and the recognition of deferred revenue from prior years once carryover amounts and award timelines were confirmed. Adjustments were made to federal programs, including Title I, Title II, Title IV, Indian Education, ESSA-CSI, and Special Education allocation from SELPA. These updates reflect final and preliminary apportionments that were not available at the time of Budget Adoption, as well as timing changes to align revenue with planned grant expenditures. Out-year revenue is reduced to reflect a conservative approach given the uncertainty of future federal funding.

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

Current Year (2025-26)	2,127,653.00	2,266,950.00	6.5%	Yes
1st Subsequent Year (2026-27)	2,489,160.00	2,270,069.00	-8.8%	Yes
2nd Subsequent Year (2027-28)	2,272,882.00	2,273,700.00	0.0%	No

Explanation:

(required if Yes)

Other State Revenue changed from Budget Adoption due to updated allocations and adjustments for multiple state programs that were not finalized when the Budget was developed. First Interim includes revised Lottery projections, Mandated Cost revenue, and STRS on-behalf adjustments, along with new funding for state programs such as the Student Support & Professional Development Block Grant and Proposition 28. Additionally, timing adjustments were made for deferred revenue related to CTEIG and K12 SWP grants to align with current expenditure plans and award requirements. These updates reflect the most current information available from state agencies.

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

Current Year (2025-26)	1,971,078.00	2,372,161.00	20.3%	Yes
1st Subsequent Year (2026-27)	1,976,440.00	2,377,523.00	20.3%	Yes
2nd Subsequent Year (2027-28)	1,945,310.00	2,377,523.00	22.2%	Yes

Explanation:

(required if Yes)

Other Local Revenue reflects significant updates made at First Interim to align with finalized local funding information that was not available at Budget Adoption. The most notable changes include higher projected interest income based on current market performance, updated facility use and lease revenues, Medi-Cal revenue, and adjustments for reimbursements tied to shared staffing and services (e.g., ASB, Dual Enrollment, Nursing, and Technology support). Special Education reimbursements and SELPA transfers were also updated to match expected activity for the year. These adjustments represent finalized estimates rather than new revenue sources.

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

Current Year (2025-26)	1,544,908.00	2,036,230.00	31.8%	Yes
1st Subsequent Year (2026-27)	1,544,908.00	2,036,230.00	31.8%	Yes
2nd Subsequent Year (2027-28)	1,544,908.00	2,036,230.00	31.8%	Yes

Explanation:

(required if Yes)

Books and supplies increased about 31% because the First Interim includes site and program carryover that was not reflected at Budget Adoption, along with finalized plans for instructional materials and technology (e.g., Chromebook replacement, CTE/Ag supplies, Prop 28, Title I, ESSA-CSI). The two subsequent years are held at this level to support ongoing instructional and operational needs.

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

Current Year (2025-26)	5,220,505.00	6,001,547.00	15.0%	Yes
1st Subsequent Year (2026-27)	4,792,384.00	4,792,384.00	0.0%	No
2nd Subsequent Year (2027-28)	4,862,907.00	4,862,907.00	0.0%	No

Explanation:

(required if Yes)

The increase in Services and Other Operating Expenditures for 2025-26 reflects a combination of ongoing and one-time costs. The current-year budget includes prior-year carryover that was not reflected in the Adopted Budget, as well as updated contract amounts for utilities, insurance, transportation, special education, and instructional/technology services. These adjustments result in a one-time spike in 5000-series expenditures when compared to the prior year. For 2026-27 and 2027-28, services have been held flat to remain conservative, given the uncertainty of future contracts and program needs; any known changes will be incorporated into subsequent budget updates.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	6,189,672.00	6,861,211.00	10.8%	Not Met
1st Subsequent Year (2026-27)	5,842,249.00	6,024,241.00	3.1%	Met
2nd Subsequent Year (2027-28)	5,594,841.00	6,027,872.00	7.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	6,765,413.00	8,037,777.00	18.8%	Not Met
1st Subsequent Year (2026-27)	6,337,292.00	6,828,614.00	7.8%	Not Met
2nd Subsequent Year (2027-28)	6,407,815.00	6,899,137.00	7.7%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	Federal revenue increased at First Interim due to updated grant allocations and the recognition of deferred revenue from prior years once carryover amounts and award timelines were confirmed. Adjustments were made to federal programs, including Title I, Title II, Title IV, Indian Education, ESSA-CSI, and Special Education allocation from SELPA. These updates reflect final and preliminary apportionments that were not available at the time of Budget Adoption, as well as timing changes to align revenue with planned grant expenditures. Out-year revenue is reduced to reflect a conservative approach given the uncertainty of future federal funding.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	Other State Revenue changed from Budget Adoption due to updated allocations and adjustments for multiple state programs that were not finalized when the Budget was developed. First Interim includes revised Lottery projections, Mandated Cost revenue, and STRS on-behalf adjustments, along with new funding for state programs such as the Student Support & Professional Development Block Grant and Proposition 28. Additionally, timing adjustments were made for deferred revenue related to CTEIG and K12 SWP grants to align with current expenditure plans and award requirements. These updates reflect the most current information available from state agencies.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	Other Local Revenue reflects significant updates made at First Interim to align with finalized local funding information that was not available at Budget Adoption. The most notable changes include higher projected interest income based on current market performance, updated facility use and lease revenues, Medi-Cal revenue, and adjustments for reimbursements tied to shared staffing and services (e.g., ASB, Dual Enrollment, Nursing, and Technology support). Special Education reimbursements and SELPA transfers were also updated to match expected activity for the year. These adjustments represent finalized estimates rather than new revenue sources.

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

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	Books and supplies increased about 31% because the First Interim includes site and program carryover that was not reflected at Budget Adoption, along with finalized plans for instructional materials and technology (e.g., Chromebook replacement, CTE/Ag supplies, Prop 28, Title I, ESSA-CSI). The two subsequent years are held at this level to support ongoing instructional and operational needs.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	The increase in Services and Other Operating Expenditures for 2025-26 reflects a combination of ongoing and one-time costs. The current-year budget includes prior-year carryover that was not reflected in the Adopted Budget, as well as updated contract amounts for utilities, insurance, transportation, special education, and instructional/technology services. These adjustments result in a one-time spike in 5000-series expenditures when compared to the prior year. For 2026-27 and 2027-28, services have been held flat to remain conservative, given the uncertainty of future contracts and program needs; any known changes will be incorporated into subsequent budget updates.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	819,914.61	886,429.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		820,873.00	

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input 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)	25.8%	25.3%	23.1%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>8.6%</b>	<b>8.4%</b>	<b>7.7%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2025-26)	(177,260.00)	18,562,143.00	1.0%	Met
1st Subsequent Year (2026-27)	(199,321.00)	18,833,840.00	1.1%	Met
2nd Subsequent Year (2027-28)	(579,493.00)	19,217,643.00	3.0%	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)

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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)	15,153,919.00	Met
1st Subsequent Year (2026-27)	14,762,426.00	Met
2nd Subsequent Year (2027-28)	14,201,952.00	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)	9,490,529.00	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.)	1,400	1,400	1,422
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	28,554,586.00	27,824,218.00	27,996,830.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	28,554,586.00	27,824,218.00	27,996,830.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	856,637.58	834,726.54	839,904.90
6.	Reserve Standard - by Amount (\$88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>856,637.58</b>	<b>834,726.54</b>	<b>839,904.90</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2025-26)	(2026-27)	(2027-28)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,363,278.00	7,051,128.00	6,471,637.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	7,363,278.00	7,051,128.00	6,471,637.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.79%	25.34%	23.12%
<b>District's Reserve Standard</b> <b>(Section 10B, Line 7):</b>	<b>856,637.58</b>	<b>834,726.54</b>	<b>839,904.90</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000  
to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(2,696,021.00)	(3,187,059.00)	18.2%	491,038.00	Not Met
1st Subsequent Year (2026-27)	(2,696,021.00)	(3,687,902.00)	36.8%	991,881.00	Not Met
2nd Subsequent Year (2027-28)	(3,687,902.00)	(3,687,902.00)	0.0%	0.00	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)	1,024,790.00	17,569.00	-98.3%	(1,007,221.00)	Not Met
1st Subsequent Year (2026-27)	55,000.00	55,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	55,000.00	55,000.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

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

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

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

**Explanation:**

(required if NOT met)

Contributions from the Unrestricted General Fund (Obj. 8980) increase in 2025-26 and 2026-27 due primarily to higher Special Education program costs, including NPS/NPA contracts, related services, and salary/benefit growth for Special Education staff. In addition, updated program budgets at First Interim include restricted carryover and revised cost estimates for transportation, school safety, and maintenance that were not fully reflected at the Adopted Budget, which requires a higher contribution from the unrestricted general fund. No new programs were added; the increase reflects updated cost and caseload assumptions and is held level in 2027-28 due to the uncertainty of future service needs.

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

**Explanation:**

(required if NOT met)

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**

(required if NOT met)

The \$1 million transfer to Fund 40 planned at Adopted Budget has been removed at First Interim to preserve the General Fund balance and support current operating needs. The need for this transfer will be reevaluated at Second Interim.

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

**Project Information:**

(required if YES)

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

Type of Commitment (continued)	Prior Year (2024-25) Annual Payment (P & I)	Current Year (2025-26) Annual Payment (P & I)	1st Subsequent Year (2026-27) Annual Payment (P & I)	2nd Subsequent Year (2027-28) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	619,954	648,208	674,804	699,580
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
	38,276	38,276	38,276	38,276
Total Annual Payments:	658,230	686,484	713,080	737,856
Has total annual payment increased over prior year (2024-25)?	Yes	Yes	Yes	Yes

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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)

Bond payments are increasing in one or more of the budget or the two subsequent years. Proceeds from voter-approved tax collections will fund the bond payments.

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

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

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

No

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

**Explanation:**  
(Required if Yes)



S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

- 2 OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption  
(Form 01CS, Item S7A) First Interim

1,606,365.00	1,502,277.00
0.00	0.00
1,606,365.00	1,502,277.00

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

Actuarial	Actuarial
Jun 30, 2024	Jun 30, 2025

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

- 3 OPEB Contributions

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

Budget Adoption  
(Form 01CS, Item S7A) First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

148,240.00	148,240.00
112,593.00	94,394.00
57,992.00	39,544.00

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

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

120,271.00	120,271.00
71,036.00	71,036.00
84,205.00	84,205.00

- d. Number of retirees receiving OPEB benefits

Current Year (2025-26)

1st Subsequent Year (2026-27)

2nd Subsequent Year (2027-28)

20	20
14	16
10	8

4.           Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B) First Interim

- a. Accrued liability for self-insurance programs

0.00

- b. Unfunded liability for self-insurance programs

0.00

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B) First Interim

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

Current Year (2025-26)

0.00

1st Subsequent Year (2026-27)

0.00

2nd Subsequent Year (2027-28)

0.00

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

Current Year (2025-26)

0.00

1st Subsequent Year (2026-27)

0.00

2nd Subsequent Year (2027-28)

0.00

- 4 Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	92.40	91.80	91.80	91.80

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

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Negotiations Not Settled

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

117,507
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

0	0	0
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Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
1,792,354	1,819,240	1,846,528
72.2%	71.1%	70.0%
3.6%	(1.5%)	(1.5%)

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

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

No		

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

If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
142,905	114,352	91,833
3.0%	(20.0%)	(19.7%)

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

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

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

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

Certificated (Non-management) - Other

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	68.71	69.02	69.02	69.02

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End  
Date:

5. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

42,638

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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7. Amount included for any tentative salary schedule increases

0

0

0

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

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

Yes	Yes	Yes
754,243	765,556	777,040
99.1%	97.7%	96.2%
6.0%	(1.5%)	(1.5%)

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

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

No

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

If Yes, explain the nature of the new costs:

**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

Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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Yes	Yes	Yes
54,436	47,400	42,988
14.2%	(12.9%)	(.4%)

**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?

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

No	No	No
Yes	Yes	Yes

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

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




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

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

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

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

No

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	17.00	18.00	18.00	18.00

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

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

No

No

No

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

30,145

Current Year  
(2025-26)

1st Subsequent Year  
(2026-27)

2nd Subsequent Year  
(2027-28)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes
303,323	307,873	312,491
84.7%	83.5%	82.2%
(14.5%)	(1.5%)	(1.5%)

Management/Supervisor/Confidential

Step and Column Adjustments

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

Yes	Yes	Yes
19,217	20,980	18,235
(4.3%)	9.2%	(13.1%)

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

Yes

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

No

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

Yes

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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End of School District First Interim Criteria and Standards Review

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