

SCHEDULE OF CHANGES				
2025-26 ADOPTED BUDGET vs FIRST INTERIM				
	ADOPTED BUDGET	FIRST INTERIM	CHANGE	EXPLANATION
LCFF Sources	\$20,562,127	\$20,698,868	\$136,741	Increase primarily due to: - the TK add-on rate increasing from \$3,148 to \$5,545 despite a reduction in TK ADA from 128.99 to 95.50
Federal	\$467,582	\$463,867	(\$3,715)	Immaterial
State	\$2,794,711	\$3,365,496	\$570,785	Increase primarily due to: - \$551k for Student Support and Professional Development Grant - one-time money - \$35k increase to Prop 28 allocation based on PY enrollment Offset by: - CSESAP match revenue expected
Local	\$6,831,860	\$6,800,539	(\$31,321)	Decrease primarily due to: - \$40k interest earnings due to falling interest rate
TOTAL REVENUES	\$30,656,280	\$31,328,770	\$672,490	
Certificated Salaries	\$13,379,767	\$12,869,935	(\$509,832)	Decrease primarily due to: -\$500k difference between budgeted vs. actual pay for 12 FTE positions
Classified Salaries	\$4,572,397	\$4,542,330	(\$30,067)	Decrease primarily due to: -\$30k vacant TK aide position; lower TK enrollment
Benefits	\$8,847,304	\$8,543,989	(\$303,315)	Decrease primarily due to: -\$150k driven by salary decreases -\$150k employee benefits changes (health and retirement)
Books & Supplies	\$598,423	\$1,131,827	\$533,404	Increase primarily due to: - \$436k for new ELA curriculum - \$97k for carryover budgeted as expenses for the current year
Contracts & Services	\$4,613,527	\$4,404,247	(\$209,280)	Decrease primarily due to: - \$229k Calshape Grant contracted services. These expenses were budgeted in anticipation of Calshape revenue that was not received last year. Revenue is due upon project completion. Budget will be adjusted based on project timeline
Capital Outlay	\$0	\$160,000	\$160,000	Dishwashers to be purchased \$40k per site (Dishwasher grant)
Other Outgo	\$653,543	\$652,919	(\$624)	CCCOE SPED School
Indirect Support Costs	(\$100,000)	(\$105,000)	(5,000)	
TOTAL EXPENDITURES	\$32,564,961	\$32,200,248	(\$364,713)	
Transfers In	-	-	-	
Excess (Deficiency) of Revenues over Expenditures	(\$1,908,681)	(\$871,478)	\$1,037,203	a
FUND BALANCE, RESERVES	-	-	-	
Beginning Balance	\$6,398,828	\$6,398,828	\$0	b
Ending Balance	\$4,490,147	\$5,527,350	\$1,037,203	a+b
RESERVES				
NONSPENDABLE				
Revolving Cash	\$25,000	\$25,000	-	
Prepaid Expenditures	\$22,152	\$22,152	-	Prepayment for Malwarebytes contract
RESTRICTED				
Legally Designated (restricted programs)	\$775,175	\$1,181,827	\$406,652	Increase in Student Support and Professional Development grant offset by decreases in the Dishwasher grant Restricted Lottery
ASSIGNED				
Textbooks	\$150,000	\$150,000	-	
Technology Replacement/Upgrades	\$130,000	\$130,000	-	
Litigation	\$100,000	\$100,000	-	
UNASSIGNED				
Designated for Economic Uncertainties	\$976,949	\$966,007	(\$10,941)	3% of Total Expenditures c
Unassigned Fund Balance	\$2,310,871	\$2,952,364	\$641,493	Ending balance minus all other reserves d
Plus Fund 17	\$1,074,908	\$1,100,283	25,375	e
TOTAL AVAILABLE RESERVES IN \$	\$4,362,728	\$5,018,654	\$655,926	c+d+e
TOTAL AVAILABLE RESERVES %	13.40%	15.59%	2.19%	as a % of total expenditures