

SCHEDULE OF CHANGES				
2025-26 ADOPTED BUDGET vs FIRST INTERIM				
	ADOPTED BUDGET	FIRST INTERIM	CHANGE	EXPLANATION
<b>LCFF Sources</b>	\$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
<b>Federal</b>	\$467,582	\$463,867	(\$3,715)	Immaterial
<b>State</b>	\$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
<b>Local</b>	\$6,831,860	\$6,800,539	(\$31,321)	Decrease primarily due to: - \$40k interest earnings due to falling interest rate
<b>TOTAL REVENUES</b>	<b>\$30,656,280</b>	<b>\$31,328,770</b>	<b>\$672,490</b>	
<b>Certificated Salaries</b>	\$13,379,767	\$12,869,935	(\$509,832)	Decrease primarily due to: -\$500k difference between budgeted vs. actual pay for 12 FTE positions
<b>Classified Salaries</b>	\$4,572,397	\$4,542,330	(\$30,067)	Decrease primarily due to: -\$30k vacant TK aide position; lower TK enrollment
<b>Benefits</b>	\$8,847,304	\$8,543,989	(\$303,315)	Decrease primarily due to: -\$150k driven by salary decreases -\$150k employee benefits changes (health and retirement)
<b>Books &amp; Supplies</b>	\$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
<b>Contracts &amp; Services</b>	\$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
<b>Capital Outlay</b>	\$0	\$160,000	\$160,000	Dishwashers to be purchased \$40k per site (Dishwasher grant)
<b>Other Outgo</b>	\$653,543	\$652,919	(\$624)	CCCOE SPED School
<b>Indirect Support Costs</b>	(\$100,000)	(\$105,000)	(5,000)	
<b>TOTAL EXPENDITURES</b>	<b>\$32,564,961</b>	<b>\$32,200,248</b>	<b>(\$364,713)</b>	
<b>Transfers In</b>	-	-	-	
<b>Excess (Deficiency) of Revenues over Expenditures</b>	(\$1,908,681)	(\$871,478)	\$1,037,203	<b>a</b>
<b>FUND BALANCE, RESERVES</b>	-	-	-	
<b>Beginning Balance</b>	\$6,398,828	\$6,398,828	\$0	<b>b</b>
<b>Ending Balance</b>	\$4,490,147	\$5,527,350	\$1,037,203	<b>a+b</b>
<b>RESERVES</b>				
<b>NONSPENDABLE</b>				
<b>Revolving Cash</b>	\$25,000	\$25,000	-	
<b>Prepaid Expenditures</b>	\$22,152	\$22,152	-	Prepayment for Malwarebytes contract
<b>RESTRICTED</b>				
<b>Legally Designated (restricted programs)</b>	\$775,175	\$1,181,827	\$406,652	Increase in Student Support and Professional Development grant offset by decreases in the Dishwasher grant Restricted Lottery
<b>ASSIGNED</b>				
<b>Textbooks</b>	\$150,000	\$150,000	-	
<b>Technology Replacement/Upgrades</b>	\$130,000	\$130,000	-	
<b>Litigation</b>	\$100,000	\$100,000	-	
<b>UNASSIGNED</b>				
<b>Designated for Economic Uncertainties</b>	\$976,949	\$966,007	(\$10,941)	3% of Total Expenditures <b>c</b>
<b>Unassigned Fund Balance</b>	\$2,310,871	\$2,952,364	\$641,493	Ending balance minus all other reserves <b>d</b>
<b>Plus Fund 17</b>	\$1,074,908	\$1,100,283	25,375	<b>e</b>
<b>TOTAL AVAILABLE RESERVES IN \$</b>	<b>\$4,362,728</b>	<b>\$5,018,654</b>	<b>\$655,926</b>	<b>c+d+e</b>
<b>TOTAL AVAILABLE RESERVES %</b>	<b>13.40%</b>	<b>15.59%</b>	<b>2.19%</b>	as a % of total expenditures