Fiscal Year 2025-2026

1st Interim Financial Report

December 15, 2025

Section 1:

Introduction

Narrative

Presentation

Financial Summary

FY 2025/26 Budget Revisions at 1st Interim (Variance)

2 Year Budget Forecast with Current Assumptions

All Funds Summary

DATE: December 15, 2025

TO: Board of Trustees, Reed Union School District

SUBJECT: Fiscal Year 2025-2026 1st Interim Financial Report

INTRODUCTION:

School Districts are required by statute to file two financial reports during the fiscal year (i.e. interim reports), following the District's adoption of the current year budget. The District's Budget for the 2025/26 Fiscal Year was originally adopted by the Board of Trustees on June 10, 2025 in advance of the current fiscal year. The District's 1st Interim Report as presented: (1) provides an update on the District's financial condition as of October 31, 2025; (2) recommends revisions to the FY 2025/26 budget given current revenue and expenditure assumptions; and (3) revises the District's 2 year forecast given said revisions to the FY 2025/26 Budget.

The FY 2025/26 1st Interim financial report presents a 2% or $613,764 increase to budgeted revenue and a 0.6% or $186,129 increase to budgeted expenditures. The following report details these adjustments and associated fund balance implications on the current and subsequent two fiscal years.

The Board of Trustees must file a certification of the District's financial condition, indicating whether the District will meet its financial obligations in the current and following 2 fiscal years, while meeting the State of California's minimum reserve for economic uncertainties. At this time, the District recommends that the Reed Union School District Board of Trustees file a Positive Certification as part of its approval of the budget revisions presented in the FY 2025/26 1st Interim Report.

Sincerely,

Dr. Chris J. Kim
Chief Business Official
Reed Union School District

REED UNION SCHOOL DISTRICT

Fiscal Year 2025-26

1st Interim Financial Report

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@reedschools.org

December 15, 2025

REED UNION SCHOOL DISTRICT

School Districts are required by statute to file two financial reports during the fiscal year (i.e. interim reports), following the District's adoption of the current year budget. The District's Budget for the 2025/26 Fiscal Year was originally adopted by the Board of Trustees on June 10, 2025 in advance of the current fiscal year.

The District's 1st Interim Report as presented:

- Provides an update on the District's Financial Condition as of October 31, 2025.
- Recommends revisions to the FY 2025/26 Budget given current revenue and expenditure assumptions.
- Revises the District's 2 year forecast given the presented revisions to the FY 2025/26 Budget.

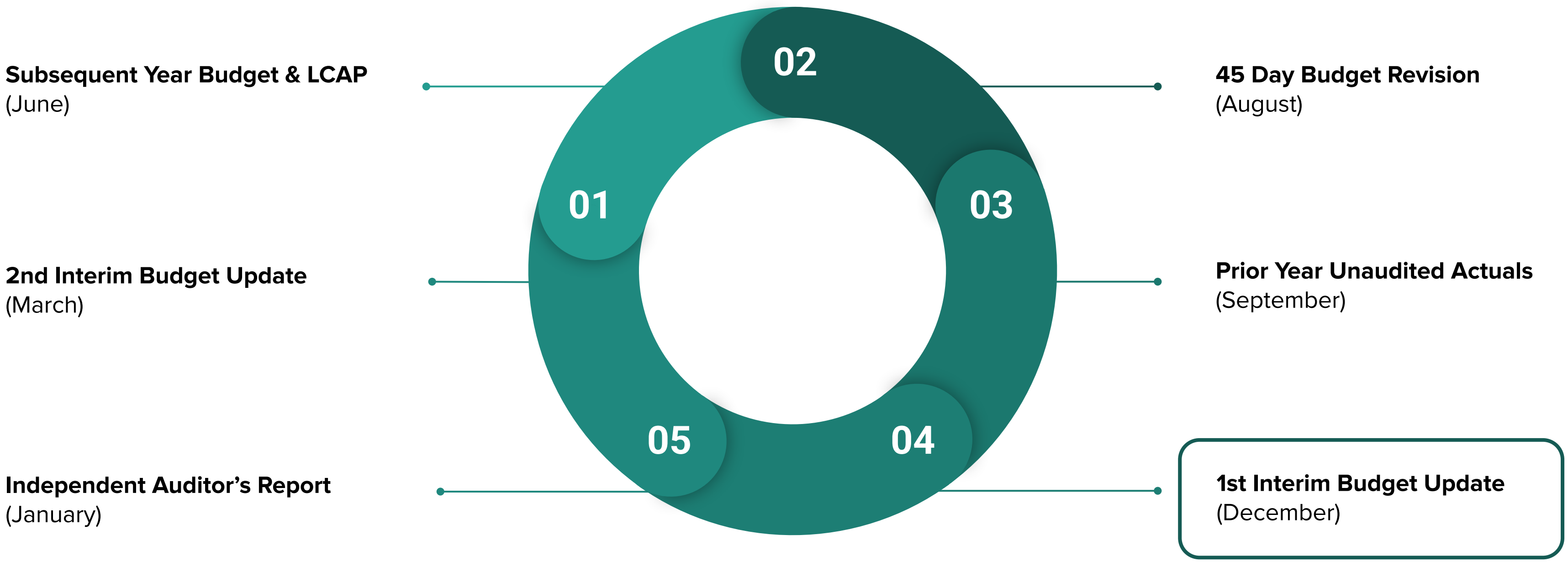
The FY 2025/26 1st Interim financial report presents a 2% or $613,764 increase to budgeted revenue and a 0.6% or $186,129 increase to budgeted expenditures. The following presentation details these adjustments and associated fund balance implications.

The Board of Trustees must file a certification of the District's financial condition, indicating that the District will meet its financial obligations in the current and following 2 fiscal years, while meeting the State of California's minimum reserve for economic uncertainties.

At this time, the District recommends that the Reed Union School District Board of Trustees file a <u>Positive Certification</u> as part of its approval of the budget revisions presented in the FY 2025/26 1st Interim Report.

Summary Recommendation

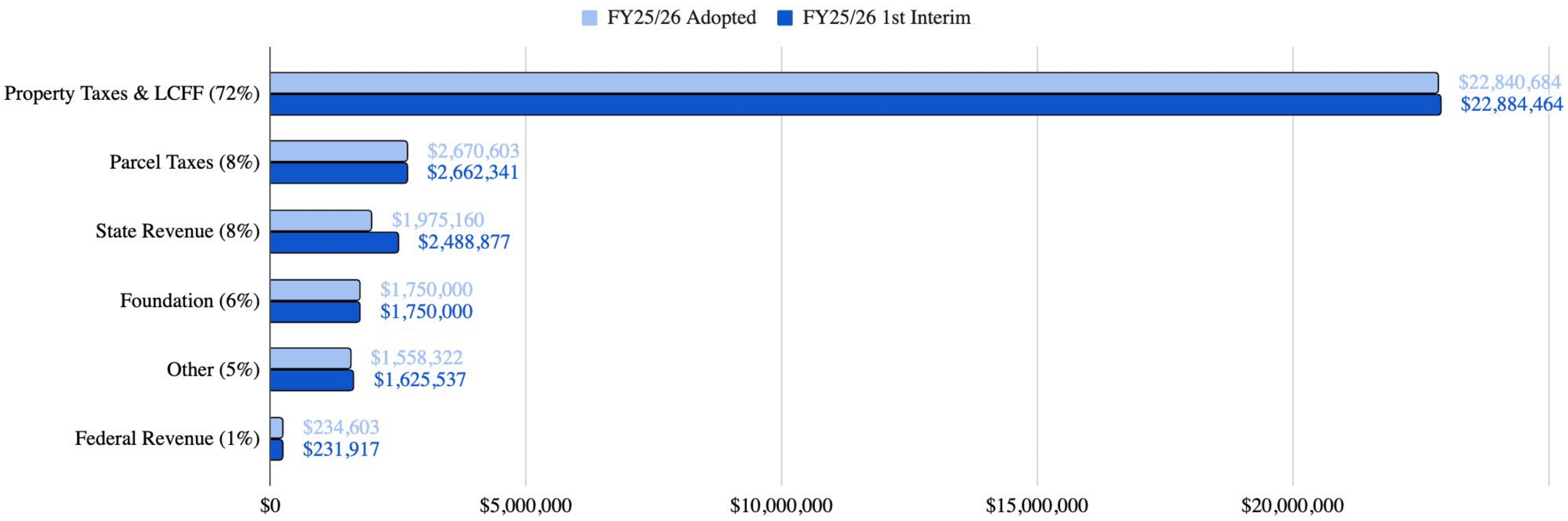
REED UNION SCHOOL DISTRICT



School Budget Cycle

REED UNION SCHOOL DISTRICT

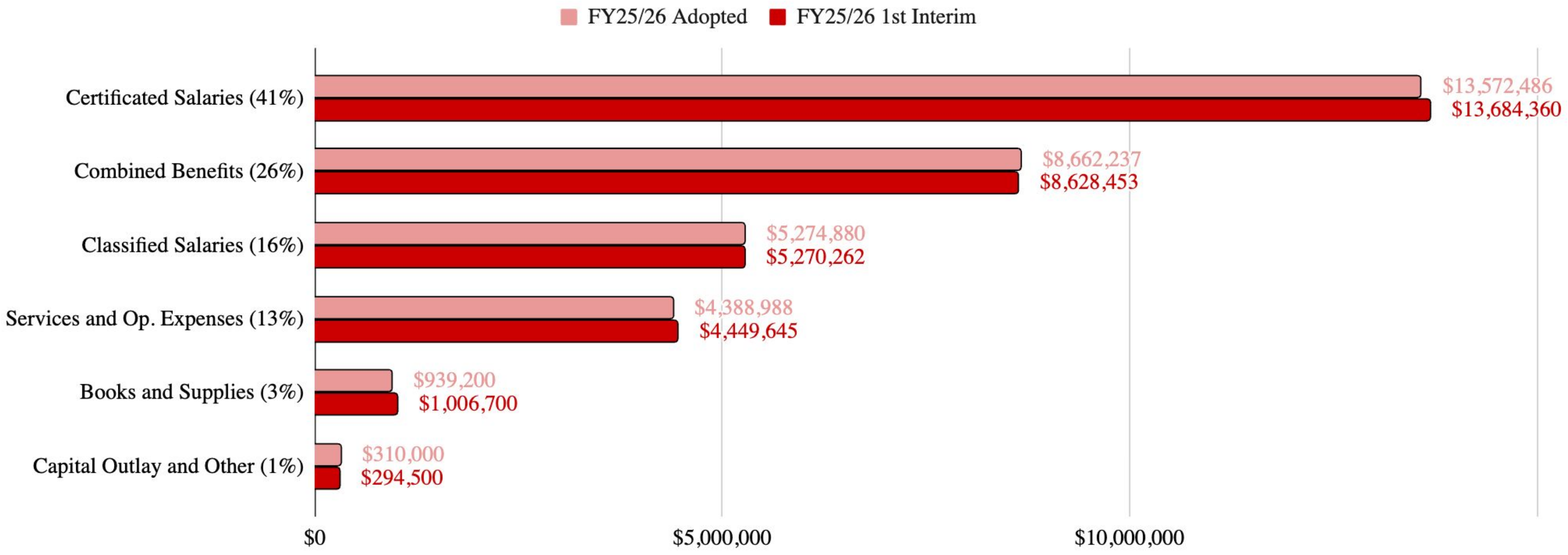
FY 25/26 Adopted Budget (June 2025) = **$31,029,372** vs. FY 26/27 1st Interim (December 2025) = **$31,643,136**



Revenue

REED UNION SCHOOL DISTRICT

FY 25/26 Adopted Budget (June 2025) = **$33,147,791** vs. FY 26/27 1st Interim (December 2025) = **$33,333,920**



Expenditures

Key Multi Year Projection Budgeted Variables (Revenue):

- Secured Property Tax Rates: FY 25/26 (4.17%); FY 26/27 (4.00%); FY 27/28 (3.85%)
- State COLA: FY 25/26 (2.3%); FY 26/27 (3.02%); FY 27/28 (3.42%)
- Parcel Tax Growth Rate remains at (3%) in FY 26/27 and in FY 27/28 respectively.
- 10 Year Treasury Forecast: FY 26/27 (4.36%); FY 27/28 (4.40%) on Cash held in County Treasury
- Foundation Contributions remain projected at $1.75 million in FY 26/27 and FY 27/28.
- Special Education apportionment increases remain budgeted against State COLA assumptions.
- Transportation Revenue assumptions remain as budgeted in FY 25/26 (i.e. HTS Reimbursement & Measure AA)

Key Multi Year Projection Budgeted Variables (Transfers In):

- Tenant Lease Revenue Transfer (in) from the Granada Fund: $510k in FY 26/27 and $535k in FY 27/28.

REED UNION SCHOOL DISTRICT

Key Multi Year Projection Budgeted Variables (Expenditures):

- Salary Schedule Step and Column Increases at 3% in FY 26/27 and FY 27/28 respectively.
- Negotiated COLA at 3% in FY 26/27 for Represented Certificated and Classified; 2.5% in FY 26/27 for Non-Represented.
- CalSTRS Contribution Rates (Certificated) remains flat at 19.1%.
- CalPERS Contribution Rates (Classified): 26.81% (FY 25/26); 26.90% (FY 26/27); 27.80% (FY 27/28)
- Statutory Benefits Rates: SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)
- Health and Welfare: 10% Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)
- CPI: FY 25/26 (3.09%); FY 26/27 (2.82%); FY 27/28 (2.72%)

Key Multi Year Projection Budgeted Variables (Transfers Out):

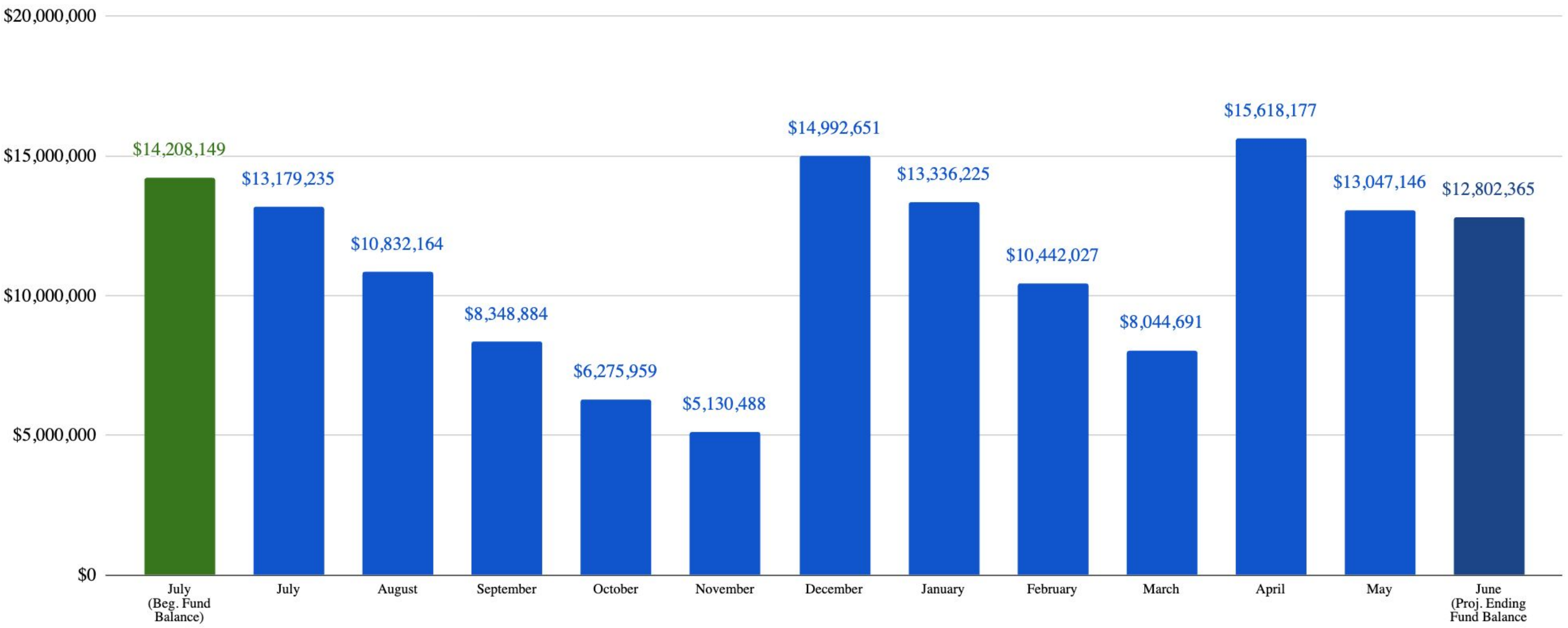
- $200,000 CERBT Trust Investment

REED UNION SCHOOL DISTRICT

	FY2024/25 (Unaudited Actuals) Sept. 9, 2025	FY 2025/26 (1st Interim) Jun. 3, 2025	FY 2026/27 (Forecast) Jun. 3, 2025	FY 2027/28 (Forecast) Jun. 3, 2025
E. Change in Fund Balance	$131,419	-$1,405,784	-$1,586,089	-$1,515,475
F. Beginning Balance	$14,184,528	$14,208,148	$12,802,365	$11,216,276
G. Ending Balance	$14,315,946	$12,802,365	$11,216,276	$9,700,801
H. Components of Ending Balance	---	---	---	---
1. Revolving Cash & Prepaid	$2,000	$0	$0	$0
2. Restricted Balances	$1,753,381	$1,255,923	$797,271	$587,964
3. Board Policy Designated	$6,967,189	$8,048,141	$8,261,221	$7,697,265
4. State Required Reserves	$1,211,685	$1,006,018	$1,032,653	$1,415,573
5. Unassigned / Unappropriated	$4,383,691	$2,492,283	$1,125,131	$0
Unrestricted Reserve Forecast (as of FY 25/26 1st Interim)	41.5%	34.4%	30.3%	25.8%

The FY 2025/26 budget has been updated as of 1st Interim, with an adjusted beginning balance (Note: ELO-P, Resource 2600).

REED UNION SCHOOL DISTRICT



FY 25/26 Fund Balance Projection

REED UNION SCHOOL DISTRICT

	FY2025/26 **(1st Interim)** Fund 13 Child Nutrition	FY2025/26 **(1st Interim)** Fund 14 Deferred Maintenance	FY2025/26 **(1st Interim)** Fund 25 Developer Fees	FY2025/26 **(1st Interim)** Fund 40 Capital Outlay Reserve
A. Revenue	**$732,600**	**$750**	**$60,600**	**$1,055,000**
B. Expenditures	**$763,698**	**$17,000**	**$48,600**	**$1,082,000**
C. Net (Before Transfers In)	**-$31,098**	**-$16,250**	**$12,000**	**-$27,000**
D. Other Financing Sources / Uses				
1. Transfers In	$0	$0	$0	$0
2. Transfers Out	$0	$0	$0	-$485,000
3. Net Contributions	$0	$0	$0	$0
Total Other Financing Sources / Uses	$0	$0	$0	-$485,000
E. Change in Fund Balance	**-$31,098**	**-$16,250**	**$12,000**	**-$512,000**
F. Beginning Balance as of July 1, 2025	**$197,870**	**$20,669**	**$46,970**	**$3,542,291**
G. Estimated Ending Balance as of June 30, 2026	**$166,772**	**$4,419**	**$58,970**	**$3,030,291**

Jan	OPEB Actuarial Study	• Liability • Fiduciary Net Position (CERBT) • Service Fee & Pay-As-You-Go Costs
	FY 2024/25 Audit	• Regulatory Compliance • Internal Controls • Audit Adjustments
Feb	LCAP Mid Year Update	• Expenditures through December 31, 2025
Mar	FY 2025/26 2nd Interim Report	• Update Revenue and Expenditure Assumptions • Updated Forecast
Apr	Budget Advisory Task Force	• Presentation of Input and Recommendations

	FY2025/26 **(Adopted Budget)** Jun. 3, 2025	FY2025/26 **(1st Interim Update)** Dec. 15, 2025	Variance ($)	Variance (%)	NOTES: Primary variance factors between Adopted Budget and 1st Interim
A. Revenue					
1. LCFF Sources	$201,970	$205,652	$3,682	1.8%	*Remains at $200 x ADA (Average Daily Attendance)*
2. Property Taxes	$22,638,714	$22,678,812	$40,098	0.2%	*FY25/26 Budget (4.13%) --> FY25/26 1st Interim P1 Estimate (4.17%) for Secured*
3. Federal Sources	$234,603	$231,917	-$2,686	-1.1%	*Title Funds + Individuals with Disabilities Education Act (IDEA). UPP Adjusted.*
4. State Sources	$909,035	$1,422,752	$513,717	56.5%	*+ ELOP; + One Time Block Grant; + HTS Special Ed. Transportation Reimbursement*
a. CalSTRS on Behalf	$1,066,125	$1,066,125	$0	0.0%	*Based on proportionate share percentage of total employer contributions.*
5. Parcel Taxes (Local)	$2,670,603	$2,662,341	-$8,262	-0.3%	*Reconciliation Based on FY 24/25 Actuals (w/ Senior Exemptions) + 3% Growth Rate*
6. Foundation for Reed Schools (Local)	$1,750,000	$1,750,000	$0	0.0%	*Remains as Budgeted in June 2025*
7. Other Local Sources	$80,000	$80,000	$0	0.0%	*Remains as Budgeted for Facilities Use Permits, Cash Clearing Accounts, PTA (Donation)*
a. Interest Revenue	$450,000	$517,215	$67,215	14.9%	*Based on Marin County DOF Estimate (4.205% Yield) x Projected Ending Cash Fund 01*
b. Local Transportation on Behalf	$350,383	$350,383	$0	0.0%	*Remains Budgeted on Measure AA Funding + Ross SD Transfer*
c. Special Education Apportionment	$677,939	$677,939	$0	0.0%	*Remains Budgeted on AB602 Funding Estimate from SELPA*
Total Revenue	$31,029,372	$31,643,136	$613,764	2.0%	

	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	FY2025/26 **(1st Interim Update)** Dec. 15, 2025	Variance ($)	Variance (%)	NOTES:
B. Expenditures					
1. Certificated Salaries	$13,572,486	$13,684,360	$111,874	0.8%	*Reconciliation of Actual Placement of New Hires*
2. Classified Salaries	$5,274,880	$5,270,262	-$4,618	-0.1%	*Reconciliation of Actual Placement of New Hires*
3. Employee Benefits	---	---	---	---	
a. CalSTRS	$2,515,192	$2,536,560	$21,368	0.8%	*Remains at 19.1%. Adjusted in proportion to budgeted salaries above.*
b. CalSTRS on Behalf	$1,066,125	$1,066,125	$0	0.0%	*Based on proportionate share percentage of total employer contributions*
c. CalPERS	$1,453,165	$1,451,927	-$1,238	-0.1%	*Remains at 26.81%. Adjusted in proportion to budgeted salaries.*
d. Health & Welfare	$2,519,071	$2,461,922	-$57,149	-2.3%	*Adjusted for Actual Plan Selection; Contr. Rates at $14,702 / $18,100 (Cap); $22,260 (Cap)*
e. Statutory	$938,684	$941,919	$3,235	0.3%	*Remains at SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)*
f. OPEB	$170,000	$170,000	$0	0.0%	*Remains at $75k Certificated; $95k Classified*
4. Books and Supplies	$939,200	$1,006,700	$67,500	7.2%	*Routine Reconciliation of Supply Budgets*
5. Services and Operating Expenditures	$4,388,988	$4,449,645	$60,657	1.4%	*Routine Reconciliation of Services & Operating Exp. Budgets*
6. Capital Outlay	$0	$6,000	$6,000	n/a	*Kitchen Infrastructure*
7. Other Outgo	$310,000	$288,500	-$21,500	-6.9%	*AB602 Excess Cost Estimate from SELPA + Apple Device Leases*
Total Expenditures	$33,147,791	$33,333,920	$186,129	0.6%	

	FY2025/26 **(Proposed Budget)** Jun. 3, 2025	FY2025/26 **(1st Interim Update)** Dec. 15, 2025	Variance ($)	Variance (%)	NOTES:
C. Net (Before Transfers In)	-$2,118,419	-$1,690,784			
D. Other Financing Sources / Uses					
1. Transfers In	$485,000	$485,000	$0	0.00%	*Transfer of Lease Revenue from Fund 42 (Revenue In)*
2. Transfers Out	$0	$0	$0	0%	
3. Other Uses (Out)	$200,000	$200,000	$0	100%	*CERBT Trust Investment Transfer (Expenditure Out)*
Total Other Financing Sources / Uses	$685,000	$685,000			
E. Change in Fund Balance	**-$1,833,419**	**-$1,405,784**			
F. Beginning Balance	**$13,787,329**	**$14,208,149**			*Beginning Fund Balance in FY 25/26 is Audited as of 1st Interim (December 2025)*
G. Ending Balance	**$11,953,910**	**$12,802,365**			*Ending Fund Balance in FY 25/26 is Estimated as of 1st Interim (December 2025)*
H. Components of Ending Balance	---	---			
1. Revolving Cash & Prepaid	$0	$0			
2. Restricted Balances	$797,053	$1,255,923			
3. Board Policy Designated	$8,003,470	$8,048,141			*NOTE: Board Reserve Policy: FY25/26 (24%)*
4. State Required Reserves	$1,000,434	$1,006,018			*NOTE: Statutory Reserve: FY25/26 (3%)*
5. Unassigned / Unappropriated	$2,152,953	$2,492,283			
Unrestricted Reserve % (w/ Board Dsg.)	*33.5%*	*34.4%*			*NOTE: This is reflected in Projection Pro (FCMAT) MYP*
Unrestricted Reserve % (w/o Board Dsg.)	*9.46%*	*10.43%*			*NOTE: This is reflected in SACS MYP*

	FY2025/26 (1st Interim Update) Dec. 15, 2025	FY2026/27 (Updated Forecast) Dec. 15, 2025	FY2027/28 (Updated Forecast) Dec. 15, 2025	
A. Revenue				**NOTES on Forecast Assumptions**
1. LCFF Sources	$205,652	$205,652	$201,792	*Remains at $200 x ADA (Average Daily Attendance)*
2. Property Taxes	$22,678,812	$23,565,437	$24,452,949	*Secured Property Tax Rates: FY 25/26 (4.17%); FY 26/27 (4.00%); FY 27/28 (3.85%)*
3. Federal Sources	$231,917	$231,917	$231,917	*Title Funds + Individuals with Disabilities Education Act (IDEA)*
4. State Sources	$1,422,752	$1,134,403	$1,153,186	*State COLA: FY 25/26 (2.3%); FY 26/27 (3.02%); FY 27/28 (3.42%)*
a. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
5. Parcel Taxes (Local)	$2,662,341	$2,742,211	$2,824,478	*Parcel Tax Growth Rate remains at (3%) in FY 26/27 and in FY 27/28 respectively*
6. Foundation for Reed Schools (Local)	$1,750,000	$1,750,000	$1,750,000	*Foundation Contributions remain projected at $1.75 million in FY 26/27 and FY 27/28.*
7. Other Local Sources	$80,000	$80,000	$80,000	*Facilities Use Permits and Cash Clearing Accounts*
a. Interest Revenue	$517,215	$501,124	$505,721	*10 Year Treasury Forecast: FY 26/27 (4.36%); FY 27/28 (4.40%) on Cash held in County*
b. Local Transportation on Behalf	$350,383	$350,383	$350,383	*Remains Budgeted on Measure AA Funding + Ross SD Transfer*
c. Special Education Apportionment	$677,939	$698,413	$722,298	*State COLA: FY26/27 (3.02%); FY27/28 (3.42%)*
Total Revenue	$31,643,136	$32,325,665	$33,338,849	

	FY2025/26 (1st Interim Update) Dec. 15, 2025	FY2026/27 (Updated Forecast) Dec. 15, 2025	FY2027/28 (Updated Forecast) Dec. 15, 2025	
B. Expenditures				**NOTES on Forecast Assumptions**
1. Certificated Salaries	$13,684,360	$14,350,220	$14,626,227	*Step and Column (3%) + Increases to Salary Schedules (FY27) - 1.0 FTE Adjustment*
2. Classified Salaries	$5,270,262	$5,377,866	$5,539,202	*Step and Column (3%) + Increases to Salary Schedules (FY27) - One Time Off Schedule*
3. Employee Benefits	---			
a. CalSTRS	$2,536,560	$2,660,335	$2,711,834	*CalSTRS Contribution Rates (Certificated) remains flat at 19.1%.*
b. CalSTRS on Behalf	$1,066,125	$1,066,125	$1,066,125	*Based on proportionate share percentage of total employer contributions*
c. CalPERS	$1,451,927	$1,461,777	$1,532,458	*26.81% (FY25/26); 26.90% (FY26/27); 27.80% (FY27/28)*
d. Health & Welfare	$2,461,922	$2,461,922	$2,708,114	*Projected Increase to Employee Only; Emp. +1 ($18,100 Cap); Family ($22,260 Cap)*
e. Statutory	$941,919	$974,636	$998,414	*SS (6.20%), SUI (0.50%), WC (1.33%), MCare (1.45%)*
f. OPEB	$170,000	$170,000	$170,000	*$75k Certificated; $95k Classified; CERBT Trust Investment to Section D.*
4. Books and Supplies	$1,006,700	$918,212	$937,068	*Reduction in CY+1, CY+2 associated with Curriculum Adoption*
5. Services and Operating Expenditures	$4,449,645	$4,492,160	$4,611,382	*CPI: FY25/26 (3.09%); FY26/27 (2.82%); FY27/28 (2.72%)*
6. Capital Outlay	$6,000	$0	$0	
7. Other Outgo	$288,500	$288,500	$288,500	*Updated AB602 Excess Cost Estimate from SELPA + Reconciliation of Apple Leases*
Total Expenditures	$33,333,920	$34,221,754	$35,189,324	

	FY2025/26 (1st Interim Update) Dec. 15, 2025	FY2026/27 (Updated Forecast) Dec. 15, 2025	FY2027/28 (Updated Forecast) Dec. 15, 2025	
C. Net (Before Transfers In)	-$1,690,784	-$1,896,089	-$1,850,475	
D. Other Financing Sources / Uses				**NOTES on Forecast Assumptions**
1. Transfers In	$485,000	$510,000	$535,000	*Increase informed by Increased Lease Revenue from Fund 42*
2. Transfers Out	$0	$0	$0	
3. Net Contributions	$200,000	$200,000	$200,000	*Shift of CERBT Trust Investment Outgo from Section B*
Total Other Financing Sources / Uses	$685,000	$710,000	$735,000	
E. Change in Fund Balance	**-$1,405,784**	**-$1,586,089**	**-$1,515,475**	
F. Beginning Balance	**$14,208,149**	**$12,802,365**	**$11,216,276**	
G. Ending Balance	**$12,802,365**	**$11,216,276**	**$9,700,801**	
H. Components of Ending Balance	---	---	---	**NOTES on Forecast Assumptions**
1. Revolving Cash & Prepaid	$0	$0	$0	
2. Restricted Balances	$1,255,923.39	$797,270.82	$587,963.50	
3. Board Policy Designated	$8,048,140.68	$8,261,221.05	$7,697,264.93	*NOTE: Board Reserve Policy: FY25/26 (24%), FY26/27 (24%), FY27/28 (21.8%)*
4. State Required Reserves	$1,006,017.59	$1,032,652.63	$1,415,572.96	*NOTE: Statutory Reserve: FY25/26 (3%), FY26/27 (3%), FY27/28 (4%)*
5. Unassigned / Unappropriated	$2,492,283.42	$1,125,131.49	$0.00	
Unrestricted Reserve % (w/ Board Dsg.)	*34.4%*	*30.3%*	*25.8%*	*NOTE: This is reflected in Projection Pro (FCMAT) MYP*
Unrestricted Reserve % (w/o Board Dsg.)	*10.43%*	*6.27%*	*4.00%*	*NOTE: This is reflected in SACS MYP*

12/10/2025

Reed Union School District

FY 2025/26 1st Interim

ALL FUNDS SUMMARY

		Fund 01	Fund 01		Fund 01		Fund 13	Fund 14	Fund 25	Fund 40
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund **(COMBINED)**		Cafeteria	Deferred Maintenance	Capital Facilities (Developer Fees)	Reserve for Capital Outlay
Unaudited Beginning Balance		**$12,583,307**	**$1,624,842**	=	**$14,208,149**		**$197,870**	**$20,669**	**$46,970**	**$3,542,291**
A Income										
LCFF	8010-8099	$22,884,464	$0		$22,884,464		$0	$0	$0	$0
Federal	8100-8299	$0	$231,917		$231,917		$425,700	$0	$0	$0
State	8300-8599	$629,360	$1,859,517		$2,488,877		$306,900	$0	$0	$0
Local	8600-8799	$947,598	$5,090,280		$6,037,878		$0	$750	$60,600	$1,055,000
Total Revenue		**$24,461,422**	**$7,181,714**	=	**$31,643,136**		**$732,600**	**$750**	**$60,600**	**$1,055,000**
B Expenditures										
Certificated Salaries	1000-1999	$9,949,618	$3,734,742		$13,684,360		$0	$0	$0	$0
Classified Salaries	2000-2999	$3,807,570	$1,462,692		$5,270,262		$22,532	$0	$0	$0
Employee Benefits	3000-3999	$5,526,466	$3,101,987		$8,628,453		$8,366	$0	$0	$0
Books and Supplies	4000-4999	$338,500	$668,200		$1,006,700		$15,000	$0	$30,000	$3,000
Services and Expenditures	5000-5999	$2,967,950	$1,481,695		$4,449,645		$717,800	$0	$18,600	$1,079,000
Capital Outlay	6000-6999	$0	$6,000		$6,000		$0	$17,000	$0	$0
Other Outgo	7100-7499	$178,500	$110,000		$288,500		$0	$0	$0	$0
Trf of Indirect Costs	7300-7399	$0	$0		$0		$0	$0	$0	$0
Total Expenditures		**$22,768,604**	**$10,565,316**	=	**$33,333,920**		**$763,698**	**$17,000**	**$48,600**	**$1,082,000**
C Net Before Transfers In		$1,692,818	-$3,383,602		-$1,690,784		-$31,098	-$16,250	$12,000	-$27,000
D Other Financing Sources / Uses										
Interfund Transfers										
In		$485,000	$0		$485,000		$0	$0	$0	$0
Out		$0	$0		$0		$0	$0	$0	-$485,000
Other Outgo		-$200,000	$0		-$200,000		$0	$0	$0	$0
Contributions		-$3,014,683	$3,014,683		$0		$0	$0	$0	$0
Total Other Financing Sources / Uses		-$2,729,683	$3,014,683		$285,000		$0	$0	$0	-$485,000
E Projected Net Increase/Decrease		**-$1,036,865**	**-$368,919**	=	**-$1,405,784**		**-$31,098**	**-$16,250**	**$12,000**	**-$512,000**
F Projected Ending Fund Balance		**$11,546,442**	**$1,255,923**	=	**$12,802,365**		**$166,772**	**$4,419**	**$58,970**	**$3,030,291**
Components of Ending Fund Balance										
Revolving Cash & Prepaids		$0	$0		$0		$0	$0	$0	$0
Restricted		$0	$1,255,923		$1,255,923		$160,224	$0	$52,216	$0
Committed (23% Board Policy)		$8,048,141	$0		$8,048,141		$0	$0	$0	$0
Assigned		$0	$0		$0		$6,548	$4,419	6,753.84	$3,030,291
Reserve for Economic Uncertainty (3%)		$1,006,018	$0		$1,006,018		$0	$0	$0	$0
Unassigned / Unappropriated		$2,492,283	$0		$2,492,283		$0	$0	$0	$0

Section 2:

Financial Statements

Form 01: General Fund

Form 13: Cafeteria Special Revenue Fund

Form 14: Deferred Maintenance Fund

Form 25: Capital Facilities Fund

Form 40: Special Reserve Fund for Capital Outlay Projects

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)
A. REVENUES								
1) LCFF Sources		8010-8099	22,840,684.00	22,840,684.00	407,264.02	22,884,464.00	43,780.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	467,998.00	467,998.00	260,864.00	629,360.00	161,362.00	34.5%
4) Other Local Revenue		8600-8799	880,383.00	880,383.00	(55,477.46)	947,598.00	67,215.00	7.6%
5) TOTAL, REVENUES			24,189,065.00	24,189,065.00	612,650.56	24,461,422.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,837,744.00	9,837,744.00	2,738,577.31	9,949,618.00	(111,874.00)	-1.1%
2) Classified Salaries		2000-2999	3,812,188.00	3,812,188.00	1,237,702.67	3,807,569.75	4,618.25	0.1%
3) Employee Benefits		3000-3999	5,560,250.00	5,560,250.00	1,477,322.60	5,526,465.77	33,784.23	0.6%
4) Books and Supplies		4000-4999	388,500.00	388,500.00	111,184.91	338,500.00	50,000.00	12.9%
5) Services and Other Operating Expenditures		5000-5999	2,902,274.00	2,902,274.00	702,685.21	2,967,950.00	(65,676.00)	-2.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	200,000.00	200,000.00	178,068.56	178,500.00	21,500.00	10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,700,956.00	22,700,956.00	6,445,541.26	22,768,603.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,488,109.00	1,488,109.00	(5,832,890.70)	1,692,818.48		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
3) Contributions		8980-8999	(2,994,153.00)	(2,994,153.00)	0.00	(3,014,683.42)	(20,530.42)	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,709,153.00)	(2,709,153.00)	0.00	(2,729,683.42)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,221,044.00)	(1,221,044.00)	(5,832,890.70)	(1,036,864.94)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,377,900.95	12,377,900.95		12,583,306.69	205,405.74	1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,377,900.95	12,377,900.95		12,583,306.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,377,900.95	12,377,900.95		12,583,306.69		
2) Ending Balance, June 30 (E + F1e)			11,156,856.95	11,156,856.95		11,546,441.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	8,003,470.00	8,003,470.00		8,048,141.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,000,434.00	1,000,434.00		1,006,018.00		
Unassigned/Unappropriated Amount		9790	2,152,952.95	2,152,952.95		2,492,282.75		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	201,970.00	201,970.00	49,944.00	205,652.00	3,682.00	1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	70,478.00	70,478.00	0.00	69,547.00	(931.00)	-1.3%
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	22,116,459.00	22,116,459.00	0.00	22,165,629.00	49,170.00	0.2%
Unsecured Roll Taxes		8042	427,710.00	427,710.00	333,445.68	419,569.00	(8,141.00)	-1.9%
Prior Years' Taxes		8043	24,067.00	24,067.00	23,874.34	24,067.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,840,684.00	22,840,684.00	407,264.02	22,884,464.00	43,780.00	0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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			22,840,684.00	22,840,684.00	407,264.02	22,884,464.00	43,780.00	0.2%

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)
FEDERAL REVENUE								
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%
OTHER STATE REVENUE								
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	38,032.00	38,032.00	0.00	38,580.00	548.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	184,100.00	184,100.00	0.00	184,100.00	0.00	0.0%
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%

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						
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	245,866.00	245,866.00	260,864.00	406,680.00	160,814.00	65.4%
TOTAL, OTHER STATE REVENUE			467,998.00	467,998.00	260,864.00	629,360.00	161,362.00	34.5%
OTHER LOCAL REVENUE								
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	15,000.00	15,000.00	3,888.09	15,000.00	0.00	0.0%
Interest		8660	450,000.00	450,000.00	137,791.57	517,215.00	67,215.00	14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(181,369.00)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	415,383.00	415,383.00	(15,788.12)	415,383.00	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						
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			880,383.00	880,383.00	(55,477.46)	947,598.00	67,215.00	7.6%
TOTAL, REVENUES			24,189,065.00	24,189,065.00	612,650.56	24,461,422.00	272,357.00	1.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,009,187.00	8,009,187.00	2,151,913.61	8,118,901.00	(109,714.00)	-1.4%
Certificated Pupil Support Salaries		1200	327,510.00	327,510.00	87,604.70	327,510.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,501,047.00	1,501,047.00	499,059.00	1,503,207.00	(2,160.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,837,744.00	9,837,744.00	2,738,577.31	9,949,618.00	(111,874.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,027,657.00	1,027,657.00	271,845.78	1,023,038.75	4,618.25	0.4%
Classified Support Salaries		2200	1,185,567.00	1,185,567.00	436,722.25	1,185,567.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	553,435.00	553,435.00	184,478.40	553,435.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,045,529.00	1,045,529.00	344,656.24	1,045,529.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,812,188.00	3,812,188.00	1,237,702.67	3,807,569.75	4,618.25	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,801,857.00	1,801,857.00	495,609.52	1,823,224.93	(21,367.93)	-1.2%
PERS		3201-3202	1,074,055.00	1,074,055.00	304,676.67	1,072,816.84	1,238.16	0.1%
OASDI/Medicare/Alternative		3301-3302	436,242.00	436,242.00	134,764.42	437,510.88	(1,268.88)	-0.3%
Health and Welfare Benefits		3401-3402	1,831,745.00	1,831,745.00	441,604.63	1,774,596.12	57,148.88	3.1%
Unemployment Insurance		3501-3502	67,201.00	67,201.00	1,990.44	67,737.27	(536.27)	-0.8%
Workers' Compensation		3601-3602	179,150.00	179,150.00	42,355.31	180,579.73	(1,429.73)	-0.8%
OPEB, Allocated		3701-3702	170,000.00	170,000.00	56,321.61	170,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,560,250.00	5,560,250.00	1,477,322.60	5,526,465.77	33,784.23	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
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	60,000.00	60,000.00	517.16	0.00	60,000.00	100.0%
Materials and Supplies		4300	280,500.00	280,500.00	105,161.70	290,500.00	(10,000.00)	-3.6%
Noncapitalized Equipment		4400	48,000.00	48,000.00	5,506.05	48,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			388,500.00	388,500.00	111,184.91	338,500.00	50,000.00	12.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	674,824.00	674,824.00	0.00	709,500.00	(34,676.00)	-5.1%
Travel and Conferences		5200	0.00	0.00	647.18	0.00	0.00	0.0%
Dues and Memberships		5300	47,000.00	47,000.00	37,962.45	47,000.00	0.00	0.0%
Insurance		5400-5450	175,000.00	175,000.00	175,005.00	175,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	696,000.00	696,000.00	165,242.83	676,000.00	20,000.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	226,250.00	226,250.00	96,902.53	249,250.00	(23,000.00)	-10.2%
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	1,001,000.00	1,001,000.00	205,825.19	1,029,000.00	(28,000.00)	-2.8%
Communications		5900	82,200.00	82,200.00	21,100.03	82,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,902,274.00	2,902,274.00	702,685.21	2,967,950.00	(65,676.00)	-2.3%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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 JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	200,000.00	200,000.00	178,068.56	178,500.00	21,500.00	10.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			200,000.00	200,000.00	178,068.56	178,500.00	21,500.00	10.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			22,700,956.00	22,700,956.00	6,445,541.26	22,768,603.52	(67,647.52)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(d) TOTAL, USES			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,994,153.00)	(2,994,153.00)	0.00	(3,014,683.42)	(20,530.42)	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,994,153.00)	(2,994,153.00)	0.00	(3,014,683.42)	(20,530.42)	0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,709,153.00)	(2,709,153.00)	0.00	(2,729,683.42)	(20,530.42)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	234,603.00	234,603.00	19,730.00	231,917.00	(2,686.00)	-1.1%
3) Other State Revenue		8300-8599	1,507,162.00	1,507,162.00	448,446.00	1,859,517.00	352,355.00	23.4%
4) Other Local Revenue		8600-8799	5,098,542.00	5,098,542.00	63,396.00	5,090,280.00	(8,262.00)	-0.2%
5) TOTAL, REVENUES			6,840,307.00	6,840,307.00	531,572.00	7,181,714.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,734,742.00	3,734,742.00	988,352.46	3,734,742.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,462,692.00	1,462,692.00	384,623.57	1,462,692.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,101,986.98	3,101,986.98	526,455.14	3,101,987.00	(.02)	0.0%
4) Books and Supplies		4000-4999	550,700.00	550,700.00	449,790.41	668,200.00	(117,500.00)	-21.3%
5) Services and Other Operating Expenditures		5000-5999	1,486,714.00	1,486,714.00	297,289.53	1,481,695.00	5,019.00	0.3%
6) Capital Outlay		6000-6999	0.00	0.00	6,099.87	6,000.00	(6,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	110,000.00	110,000.00	0.00	110,000.00	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			10,446,834.98	10,446,834.98	2,652,610.98	10,565,316.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,606,527.98)	(3,606,527.98)	(2,121,038.98)	(3,383,602.00)		
D. OTHER FINANCING SOURCES/USES								
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	2,994,153.00	2,994,153.00	0.00	3,014,683.42	20,530.42	0.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,994,153.00	2,994,153.00	0.00	3,014,683.42		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(612,374.98)	(612,374.98)	(2,121,038.98)	(368,918.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,409,428.18	1,409,428.18		1,732,638.97	323,210.79	22.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,409,428.18	1,409,428.18		1,732,638.97		
d) Other Restatements		9795	0.00	0.00		(107,797.00)	(107,797.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,409,428.18	1,409,428.18		1,624,841.97		
2) Ending Balance, June 30 (E + F1e)			797,053.20	797,053.20		1,255,923.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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	797,053.20	797,053.20		1,255,923.39		
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		
LCFF SOURCES								
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%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	140,837.00	140,837.00	0.00	140,837.00	0.00	0.0%
Special Education Discretionary Grants		8182	12,163.00	12,163.00	0.00	12,163.00	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	56,040.00	56,040.00	13,685.00	54,738.00	(1,302.00)	-2.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,563.00	25,563.00	6,045.00	24,179.00	(1,384.00)	-5.4%
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	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			234,603.00	234,603.00	19,730.00	231,917.00	(2,686.00)	-1.1%
OTHER STATE REVENUE								
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	74,888.00	74,888.00	0.00	74,888.00	0.00	0.0%
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	85,135.00	85,135.00	60,000.00	100,000.00	14,865.00	17.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	115,757.00	115,757.00	80,380.00	133,966.00	18,209.00	15.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,231,382.00	1,231,382.00	308,066.00	1,550,663.00	319,281.00	25.9%
TOTAL, OTHER STATE REVENUE			1,507,162.00	1,507,162.00	448,446.00	1,859,517.00	352,355.00	23.4%
OTHER LOCAL REVENUE								
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	2,670,603.00	2,670,603.00	0.00	2,662,341.00	(8,262.00)	-0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	1,750,000.00	1,750,000.00	63,396.00	1,750,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	677,939.00	677,939.00	0.00	677,939.00	0.00	0.0%
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			5,098,542.00	5,098,542.00	63,396.00	5,090,280.00	(8,262.00)	-0.2%
TOTAL, REVENUES			6,840,307.00	6,840,307.00	531,572.00	7,181,714.00	341,407.00	5.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,941,472.00	2,941,472.00	766,376.91	2,941,472.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	668,863.00	668,863.00	179,906.63	668,863.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	124,407.00	124,407.00	42,068.92	124,407.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,734,742.00	3,734,742.00	988,352.46	3,734,742.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	915,036.00	915,036.00	201,760.48	915,036.00	0.00	0.0%
Classified Support Salaries		2200	287,070.00	287,070.00	112,208.21	287,070.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,980.00	97,980.00	32,659.88	97,980.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	113,986.00	113,986.00	37,995.00	113,986.00	0.00	0.0%
Other Classified Salaries		2900	48,620.00	48,620.00	0.00	48,620.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,462,692.00	1,462,692.00	384,623.57	1,462,692.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,779,459.98	1,779,459.98	187,307.36	1,779,460.00	(.02)	0.0%
PERS		3201-3202	379,110.00	379,110.00	97,715.74	379,110.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	161,714.00	161,714.00	41,854.92	161,714.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	687,326.00	687,326.00	184,270.73	687,326.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,743.00	25,743.00	685.35	25,743.00	0.00	0.0%
Workers' Compensation		3601-3602	68,634.00	68,634.00	14,621.04	68,634.00	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			3,101,986.98	3,101,986.98	526,455.14	3,101,987.00	(.02)	0.0%
BOOKS AND SUPPLIES								
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	130,000.00	130,000.00	213,294.36	225,000.00	(95,000.00)	-73.1%
Materials and Supplies		4300	385,700.00	385,700.00	195,024.46	430,200.00	(44,500.00)	-11.5%
Noncapitalized Equipment		4400	35,000.00	35,000.00	41,471.59	13,000.00	22,000.00	62.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			550,700.00	550,700.00	449,790.41	668,200.00	(117,500.00)	-21.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	213,000.00	213,000.00	56,643.00	190,000.00	23,000.00	10.8%
Travel and Conferences		5200	133,563.00	133,563.00	18,458.98	132,179.00	1,384.00	1.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,690.56	2,000.00	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	433,000.00	433,000.00	91,758.22	423,000.00	10,000.00	2.3%
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	705,151.00	705,151.00	128,738.77	734,516.00	(29,365.00)	-4.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,486,714.00	1,486,714.00	297,289.53	1,481,695.00	5,019.00	0.3%
CAPITAL OUTLAY								
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	6,099.87	6,000.00	(6,000.00)	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	6,099.87	6,000.00	(6,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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	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)			110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			10,446,834.98	10,446,834.98	2,652,610.98	10,565,316.00	(118,481.02)	-1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%

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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,994,153.00	2,994,153.00	0.00	3,014,683.42	20,530.42	0.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,994,153.00	2,994,153.00	0.00	3,014,683.42	20,530.42	0.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,994,153.00	2,994,153.00	0.00	3,014,683.42	(20,530.42)	-0.7%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	22,840,684.00	22,840,684.00	407,264.02	22,884,464.00	43,780.00	0.2%
2) Federal Revenue		8100-8299	234,603.00	234,603.00	19,730.00	231,917.00	(2,686.00)	-1.1%
3) Other State Revenue		8300-8599	1,975,160.00	1,975,160.00	709,310.00	2,488,877.00	513,717.00	26.0%
4) Other Local Revenue		8600-8799	5,978,925.00	5,978,925.00	7,918.54	6,037,878.00	58,953.00	1.0%
5) TOTAL, REVENUES			31,029,372.00	31,029,372.00	1,144,222.56	31,643,136.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,572,486.00	13,572,486.00	3,726,929.77	13,684,360.00	(111,874.00)	-0.8%
2) Classified Salaries		2000-2999	5,274,880.00	5,274,880.00	1,622,326.24	5,270,261.75	4,618.25	0.1%
3) Employee Benefits		3000-3999	8,662,236.98	8,662,236.98	2,003,777.74	8,628,452.77	33,784.21	0.4%
4) Books and Supplies		4000-4999	939,200.00	939,200.00	560,975.32	1,006,700.00	(67,500.00)	-7.2%
5) Services and Other Operating Expenditures		5000-5999	4,388,988.00	4,388,988.00	999,974.74	4,449,645.00	(60,657.00)	-1.4%
6) Capital Outlay		6000-6999	0.00	0.00	6,099.87	6,000.00	(6,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	310,000.00	310,000.00	178,068.56	288,500.00	21,500.00	6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,147,790.98	33,147,790.98	9,098,152.24	33,333,919.52		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,118,418.98)	(2,118,418.98)	(7,953,929.68)	(1,690,783.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	200,000.00	200,000.00	0.00	200,000.00	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			285,000.00	285,000.00	0.00	285,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,833,418.98)	(1,833,418.98)	(7,953,929.68)	(1,405,783.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,787,329.13	13,787,329.13		14,315,945.66	528,616.53	3.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,787,329.13	13,787,329.13		14,315,945.66		
d) Other Restatements		9795	0.00	0.00		(107,797.00)	(107,797.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			13,787,329.13	13,787,329.13		14,208,148.66		
2) Ending Balance, June 30 (E + F1e)			11,953,910.15	11,953,910.15		12,802,365.14		
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	797,053.20	797,053.20		1,255,923.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	8,003,470.00	8,003,470.00		8,048,141.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,000,434.00	1,000,434.00		1,006,018.00		
Unassigned/Unappropriated Amount		9790	2,152,952.95	2,152,952.95		2,492,282.75		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	201,970.00	201,970.00	49,944.00	205,652.00	3,682.00	1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	70,478.00	70,478.00	0.00	69,547.00	(931.00)	-1.3%
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	22,116,459.00	22,116,459.00	0.00	22,165,629.00	49,170.00	0.2%
Unsecured Roll Taxes		8042	427,710.00	427,710.00	333,445.68	419,569.00	(8,141.00)	-1.9%
Prior Years' Taxes		8043	24,067.00	24,067.00	23,874.34	24,067.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,840,684.00	22,840,684.00	407,264.02	22,884,464.00	43,780.00	0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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			22,840,684.00	22,840,684.00	407,264.02	22,884,464.00	43,780.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	140,837.00	140,837.00	0.00	140,837.00	0.00	0.0%
Special Education Discretionary Grants		8182	12,163.00	12,163.00	0.00	12,163.00	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	56,040.00	56,040.00	13,685.00	54,738.00	(1,302.00)	-2.3%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	25,563.00	25,563.00	6,045.00	24,179.00	(1,384.00)	-5.4%
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	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			234,603.00	234,603.00	19,730.00	231,917.00	(2,686.00)	-1.1%
OTHER STATE REVENUE								
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	38,032.00	38,032.00	0.00	38,580.00	548.00	1.4%
Lottery - Unrestricted and Instructional Materials		8560	258,988.00	258,988.00	0.00	258,988.00	0.00	0.0%
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	85,135.00	85,135.00	60,000.00	100,000.00	14,865.00	17.5%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	115,757.00	115,757.00	80,380.00	133,966.00	18,209.00	15.7%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,477,248.00	1,477,248.00	568,930.00	1,957,343.00	480,095.00	32.5%
TOTAL, OTHER STATE REVENUE			1,975,160.00	1,975,160.00	709,310.00	2,488,877.00	513,717.00	26.0%
OTHER LOCAL REVENUE								
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	2,670,603.00	2,670,603.00	0.00	2,662,341.00	(8,262.00)	-0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	3,888.09	15,000.00	0.00	0.0%
Interest		8660	450,000.00	450,000.00	137,791.57	517,215.00	67,215.00	14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(181,369.00)	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	2,165,383.00	2,165,383.00	47,607.88	2,165,383.00	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		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	677,939.00	677,939.00	0.00	677,939.00	0.00	0.0%
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			5,978,925.00	5,978,925.00	7,918.54	6,037,878.00	58,953.00	1.0%
TOTAL, REVENUES			31,029,372.00	31,029,372.00	1,144,222.56	31,643,136.00	613,764.00	2.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,950,659.00	10,950,659.00	2,918,290.52	11,060,373.00	(109,714.00)	-1.0%
Certificated Pupil Support Salaries		1200	996,373.00	996,373.00	267,511.33	996,373.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,625,454.00	1,625,454.00	541,127.92	1,627,614.00	(2,160.00)	-0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,572,486.00	13,572,486.00	3,726,929.77	13,684,360.00	(111,874.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,942,693.00	1,942,693.00	473,606.26	1,938,074.75	4,618.25	0.2%
Classified Support Salaries		2200	1,472,637.00	1,472,637.00	548,930.46	1,472,637.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	651,415.00	651,415.00	217,138.28	651,415.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,159,515.00	1,159,515.00	382,651.24	1,159,515.00	0.00	0.0%
Other Classified Salaries		2900	48,620.00	48,620.00	0.00	48,620.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,274,880.00	5,274,880.00	1,622,326.24	5,270,261.75	4,618.25	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,581,316.98	3,581,316.98	682,916.88	3,602,684.93	(21,367.95)	-0.6%
PERS		3201-3202	1,453,165.00	1,453,165.00	402,392.41	1,451,926.84	1,238.16	0.1%
OASDI/Medicare/Alternative		3301-3302	597,956.00	597,956.00	176,619.34	599,224.88	(1,268.88)	-0.2%
Health and Welfare Benefits		3401-3402	2,519,071.00	2,519,071.00	625,875.36	2,461,922.12	57,148.88	2.3%
Unemployment Insurance		3501-3502	92,944.00	92,944.00	2,675.79	93,480.27	(536.27)	-0.6%
Workers' Compensation		3601-3602	247,784.00	247,784.00	56,976.35	249,213.73	(1,429.73)	-0.6%
OPEB, Allocated		3701-3702	170,000.00	170,000.00	56,321.61	170,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,662,236.98	8,662,236.98	2,003,777.74	8,628,452.77	33,784.21	0.4%
BOOKS AND SUPPLIES								
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	190,000.00	190,000.00	213,811.52	225,000.00	(35,000.00)	-18.4%
Materials and Supplies		4300	666,200.00	666,200.00	300,186.16	720,700.00	(54,500.00)	-8.2%
Noncapitalized Equipment		4400	83,000.00	83,000.00	46,977.64	61,000.00	22,000.00	26.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			939,200.00	939,200.00	560,975.32	1,006,700.00	(67,500.00)	-7.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	887,824.00	887,824.00	56,643.00	899,500.00	(11,676.00)	-1.3%
Travel and Conferences		5200	133,563.00	133,563.00	19,106.16	132,179.00	1,384.00	1.0%
Dues and Memberships		5300	49,000.00	49,000.00	39,653.01	49,000.00	0.00	0.0%
Insurance		5400-5450	175,000.00	175,000.00	175,005.00	175,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	696,000.00	696,000.00	165,242.83	676,000.00	20,000.00	2.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	659,250.00	659,250.00	188,660.75	672,250.00	(13,000.00)	-2.0%
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	1,706,151.00	1,706,151.00	334,563.96	1,763,516.00	(57,365.00)	-3.4%
Communications		5900	82,200.00	82,200.00	21,100.03	82,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,388,988.00	4,388,988.00	999,974.74	4,449,645.00	(60,657.00)	-1.4%
CAPITAL OUTLAY								
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	6,099.87	6,000.00	(6,000.00)	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	6,099.87	6,000.00	(6,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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	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	200,000.00	200,000.00	178,068.56	178,500.00	21,500.00	10.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			310,000.00	310,000.00	178,068.56	288,500.00	21,500.00	6.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
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			33,147,790.98	33,147,790.98	9,098,152.24	33,333,919.52	(186,128.54)	-0.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%

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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%
USES								
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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
(d) TOTAL, USES			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
CONTRIBUTIONS								
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)			285,000.00	285,000.00	0.00	285,000.00	0.00	0.0%

Resource	Description	2025-26 Projected Totals
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	309,000.00
6300	Lottery: Instructional Materials	456,048.20
6537	Special Ed: Learning Recovery Support	.25
6546	Mental Health-Related Services	141,007.80
6547	Special Education Early Intervention Preschool Grant	135,482.96
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	838.50
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	120,784.26
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	200.97
7311	Classified School Employee Professional Development Block Grant	8,666.00
7415	Classified School Employee Summer Assistance Program	50,158.28
7810	Other Restricted State	6,308.00
9010	Other Restricted Local	27,428.17
Total, Restricted Balance		1,255,923.39

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	425,700.00	425,700.00	5,784.12	425,700.00	0.00	0.0%
3) Other State Revenue		8300-8599	306,900.00	306,900.00	32,313.96	306,900.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,221.65	0.00	0.00	0.0%
5) TOTAL, REVENUES			732,600.00	732,600.00	40,319.73	732,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,532.00	22,532.00	6,145.14	22,532.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,366.00	8,366.00	2,233.83	8,366.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,000.00	15,000.00	28.97	15,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	717,800.00	717,800.00	100,979.85	717,800.00	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			763,698.00	763,698.00	109,387.79	763,698.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,098.00)	(31,098.00)	(69,068.06)	(31,098.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(31,098.00)	(31,098.00)	(69,068.06)	(31,098.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	137,224.81	137,224.81		197,869.78	60,644.97	44.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			137,224.81	137,224.81		197,869.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,224.81	137,224.81		197,869.78		
2) Ending Balance, June 30 (E + F1e)			106,126.81	106,126.81		166,771.78		
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	104,344.81	104,344.81		160,224.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,782.00	1,782.00		6,547.59		

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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	425,700.00	425,700.00	5,784.12	425,700.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			425,700.00	425,700.00	5,784.12	425,700.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	306,900.00	306,900.00	32,313.96	306,900.00	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			306,900.00	306,900.00	32,313.96	306,900.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,118.31	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,826.00)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,929.34	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,221.65	0.00	0.00	0.0%
TOTAL, REVENUES			732,600.00	732,600.00	40,319.73	732,600.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,532.00	22,532.00	6,145.14	22,532.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,532.00	22,532.00	6,145.14	22,532.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	6,041.00	6,041.00	1,647.51	6,041.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,724.00	1,724.00	470.10	1,724.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	188.00	188.00	47.67	188.00	0.00	0.0%
Unemployment Insurance		3501-3502	113.00	113.00	3.09	113.00	0.00	0.0%
Workers' Compensation		3601-3602	300.00	300.00	65.46	300.00	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			8,366.00	8,366.00	2,233.83	8,366.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	15,000.00	15,000.00	28.97	15,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,000.00	15,000.00	28.97	15,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	717,800.00	717,800.00	100,979.85	717,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			717,800.00	717,800.00	100,979.85	717,800.00	0.00	0.0%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			763,698.00	763,698.00	109,387.79	763,698.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								

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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	91,734.67
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	68,489.52
Total, Restricted Balance		160,224.19

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)
A. REVENUES								
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	750.00	750.00	(26.47)	750.00	0.00	0.0%
5) TOTAL, REVENUES			750.00	750.00	(26.47)	750.00		
B. EXPENDITURES								
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	16,709.61	17,000.00	(17,000.00)	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			0.00	0.00	16,709.61	17,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			750.00	750.00	(16,736.08)	(16,250.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			750.00	750.00	(16,736.08)	(16,250.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,477.32	20,477.32		20,668.55	191.23	0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,477.32	20,477.32		20,668.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,477.32	20,477.32		20,668.55		
2) Ending Balance, June 30 (E + F1e)			21,227.32	21,227.32		4,418.55		
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	21,227.32	21,227.32		4,418.55		

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		
LCFF SOURCES								
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%
OTHER STATE REVENUE								
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%
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%
Interest		8660	750.00	750.00	219.53	750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(246.00)	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			750.00	750.00	(26.47)	750.00	0.00	0.0%
TOTAL, REVENUES			750.00	750.00	(26.47)	750.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	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								

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			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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	16,709.61	17,000.00	(17,000.00)	New
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	16,709.61	17,000.00	(17,000.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	16,709.61	17,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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)
A. REVENUES								
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	48,600.00	48,600.00	69,407.69	60,600.00	12,000.00	24.7%
5) TOTAL, REVENUES			48,600.00	48,600.00	69,407.69	60,600.00		
B. EXPENDITURES								
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	30,000.00	30,000.00	(9,546.00)	30,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,600.00	18,600.00	6,198.72	18,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	16,709.61	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			48,600.00	48,600.00	13,362.33	48,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	56,045.36	12,000.00		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	56,045.36	12,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,155.75	134,155.75		46,969.58	(87,186.17)	-65.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,155.75	134,155.75		46,969.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,155.75	134,155.75		46,969.58		
2) Ending Balance, June 30 (E + F1e)			134,155.75	134,155.75		58,969.58		
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	20,500.00	20,500.00		52,215.74		
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	113,655.75	113,655.75		6,753.84		

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		
OTHER STATE REVENUE								
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%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	774.01	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(745.00)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	48,600.00	48,600.00	69,378.68	60,600.00	12,000.00	24.7%
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			48,600.00	48,600.00	69,407.69	60,600.00	12,000.00	24.7%
TOTAL, REVENUES			48,600.00	48,600.00	69,407.69	60,600.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

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%
BOOKS AND SUPPLIES								
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	30,000.00	30,000.00	(9,546.00)	30,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	30,000.00	(9,546.00)	30,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
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	18,600.00	18,600.00	6,198.72	18,600.00	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			18,600.00	18,600.00	6,198.72	18,600.00	0.00	0.0%
CAPITAL OUTLAY								
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	16,709.61	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	16,709.61	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			48,600.00	48,600.00	13,362.33	48,600.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
USES								
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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2025-26 Projected Totals
9010	Other Restricted Local	52,215.74
Total, Restricted Balance		52,215.74

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)
A. REVENUES								
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	843,000.00	843,000.00	283,033.71	1,055,000.00	212,000.00	25.1%
5) TOTAL, REVENUES			843,000.00	843,000.00	283,033.71	1,055,000.00		
B. EXPENDITURES								
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	3,000.00	3,000.00	2,244.79	3,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	609,000.00	609,000.00	139,306.33	1,079,000.00	(470,000.00)	-77.2%
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			612,000.00	612,000.00	141,551.12	1,082,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			231,000.00	231,000.00	141,482.59	(27,000.00)		
D. OTHER FINANCING SOURCES/USES								
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	485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(485,000.00)	(485,000.00)	0.00	(485,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,000.00)	(254,000.00)	141,482.59	(512,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,140,006.77	3,140,006.77		3,542,291.36	402,284.59	12.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,140,006.77	3,140,006.77		3,542,291.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,140,006.77	3,140,006.77		3,542,291.36		
2) Ending Balance, June 30 (E + F1e)			2,886,006.77	2,886,006.77		3,030,291.36		
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	2,886,006.77	2,886,006.77		3,030,291.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	736,000.00	736,000.00	286,717.64	948,000.00	212,000.00	28.8%
Interest		8660	142,000.00	142,000.00	33,507.07	142,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(35,000.00)	(35,000.00)	(37,191.00)	(35,000.00)	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			843,000.00	843,000.00	283,033.71	1,055,000.00	212,000.00	25.1%
TOTAL, REVENUES			843,000.00	843,000.00	283,033.71	1,055,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	2,244.79	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	3,000.00	2,244.79	3,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								

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	31,500.00	31,500.00	7,419.09	31,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	520,000.00	520,000.00	131,093.49	990,000.00	(470,000.00)	-90.4%
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	55,000.00	55,000.00	793.75	55,000.00	0.00	0.0%
Communications		5900	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			609,000.00	609,000.00	139,306.33	1,079,000.00	(470,000.00)	-77.2%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			612,000.00	612,000.00	141,551.12	1,082,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
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	485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			485,000.00	485,000.00	0.00	485,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
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%
CONTRIBUTIONS								
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)			(485,000.00)	(485,000.00)	0.00	(485,000.00)		

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

Section 3:

Supplemental State Forms:

Form CA: Certifications

Form A: Average Daily Attendance

Form ESMOE

Criteria and Standards

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: Dr. Kimberly McGrath Title: Superintendent

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2025 Signed: ______________________

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X 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: Dr. Chris J. Kim Telephone: 415-381-1112

Title: Chief Business Official E-mail: ckim@reedschools.org

Criteria and Standards Review Summary

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

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

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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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)
A. DISTRICT						
1. Total District Regular ADA 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)	1,009.85	1,009.85	1,028.26	1,028.26	18.41	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA 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	
3. Total Basic Aid Open Enrollment Regular ADA 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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,009.85	1,009.85	1,028.26	1,028.26	18.41	2.0%
5. District Funded County Program ADA						
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	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,009.85	1,009.85	1,028.26	1,028.26	18.41	2.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (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. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
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	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
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	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (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)
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
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	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
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. Total, Charter School Funded County						

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

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	33,533,919.52
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,202,858.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	6,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	178,500.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	200,000.00
		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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				384,500.00
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	31,098.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				31,977,659.52

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)*	1,028.26
B. Expenditures per ADA (Line I.E divided by Line II.A)	31,098.81

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.)	28,574,035.86	28,873.16
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)	28,574,035.86	28,873.16
B. Required effort (Line A.2 times 90%)	25,716,632.27	25,985.84
C. Current year expenditures (Line I.E and Line II.B)	31,977,659.52	31,098.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2027-28 may be reduced by the lower of the two percentages)	0.00%	0.00%
*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.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	**Total Expenditures**	**Expenditures Per ADA**
Total adjustments to base expenditures	0.00	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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2025-26)				
District Regular	1,009.85	1,028.26		
Charter School	0.00	0.00		
Total ADA	**1,009.85**	**1,028.26**	**1.8%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	988.00	1,008.96		
Charter School				
Total ADA	**988.00**	**1,008.96**	**2.1%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	960.45	985.92		
Charter School				
Total ADA	**960.45**	**985.92**	**2.7%**	**Not 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)

Attendance projections increased from an average of 95% ADA per grade level to an average of 96% ADA per grade level as of CBEDS (October 2025).

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			
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 3B)	CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	1,063.00	1,068.00		
Charter School				
Total Enrollment	**1,063.00**	**1,068.00**	**.5%**	**Met**
1st Subsequent Year (2026-27)				
District Regular	1,040.00	1,051.00		
Charter School				
Total Enrollment	**1,040.00**	**1,051.00**	**1.1%**	**Met**
2nd Subsequent Year (2027-28)				
District Regular	1,011.00	1,027.00		
Charter School				
Total Enrollment	**1,011.00**	**1,027.00**	**1.6%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

n/a

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CALPADS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2022-23)			
District Regular	951	1,024	
Charter School			
Total ADA/Enrollment	**951**	**1,024**	**92.9%**
Second Prior Year (2023-24)			
District Regular	998	1,048	
Charter School			
Total ADA/Enrollment	**998**	**1,048**	**95.2%**
First Prior Year (2024-25)			
District Regular	987	1,043	
Charter School	0		
Total ADA/Enrollment	**987**	**1,043**	**94.6%**
		Historical Average Ratio:	94.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**94.7%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CALPADS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2025-26)				
District Regular	1,028	1,068		
Charter School	0			
Total ADA/Enrollment	**1,028**	**1,068**	**96.3%**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	1,009	1,051		
Charter School				
Total ADA/Enrollment	**1,009**	**1,051**	**96.0%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	986	1,027		
Charter School				
Total ADA/Enrollment	**986**	**1,027**	**96.0%**	**Not Met**

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

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

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

Explanation: (required if NOT met)	As outlined in Section 1A, attendance projections have improved from an average of 95% ADA per grade level to 96% ADA as of CBEDS (October 2025). Overall enrollment also increased between the time the Budget was adopted in June 2025 and CBEDS Day in October 2025.

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 (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2025-26)	22,840,684.00	22,884,464.00	.2%	Met
1st Subsequent Year (2026-27)	23,681,320.00	23,870,834.00	.8%	Met
2nd Subsequent Year (2027-28)	24,562,235.00	24,839,358.00	1.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: (required if NOT met)	n/a

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2022-23)	15,079,708.07	18,257,182.84	82.6%
Second Prior Year (2023-24)	14,013,521.26	18,461,972.25	75.9%
First Prior Year (2024-25)	17,950,803.48	21,630,091.24	83.0%
		Historical Average Ratio:	80.5%

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**77.5% to 83.5%**	**77.5% to 83.5%**	**76.5% to 84.5%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2025-26)	19,283,653.52	22,768,603.52	84.7%	Not Met
1st Subsequent Year (2026-27)	19,832,430.74	23,410,622.63	84.7%	Not Met
2nd Subsequent Year (2027-28)	20,377,357.22	24,157,020.71	84.4%	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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

Explanation: (required if NOT met)	The proportion of the District’s operating expenditures dedicated to salaries and benefits continues to increase, driven by rising STRS and PERS contribution rates, step-and-column adjustments reflected in the District’s salary schedules, and projected growth in health and welfare benefit costs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2025-26)	234,603.00	231,917.00	-1.1%	No
1st Subsequent Year (2026-27)	234,603.00	231,917.00	-1.1%	No
2nd Subsequent Year (2027-28)	234,603.00	231,917.00	-1.1%	No

Explanation: (required if Yes)

n/a

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	1,975,160.00	2,488,877.00	26.0%	Yes
1st Subsequent Year (2026-27)	1,987,661.08	2,200,528.23	10.7%	Yes
2nd Subsequent Year (2027-28)	1,998,373.36	2,219,311.07	11.1%	Yes

Explanation: (required if Yes)

Ongoing state revenue projections have been revised to include increased Home-to-School Transportation reimbursements for Special Education programs. In addition, the FY 2025–26 budget incorporates one-time revenue assumptions for Resource 6019, the Student Support and Professional Development Block Grant.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	5,978,925.00	6,037,878.00	1.0%	No
1st Subsequent Year (2026-27)	6,081,490.55	6,122,130.91	.7%	No
2nd Subsequent Year (2027-28)	6,180,003.28	6,232,880.28	.9%	No

Explanation: (required if Yes)

n/a

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	939,200.00	1,006,700.00	7.2%	Yes
1st Subsequent Year (2026-27)	827,905.46	918,212.44	10.9%	Yes
2nd Subsequent Year (2027-28)	800,810.90	937,067.81	17.0%	Yes

Explanation: (required if Yes)

Supply budgets have been increased in FY 25/26 following a routine reconciliation of requisitions.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2025-26)	4,388,988.00	4,449,645.00	1.4%	No
1st Subsequent Year (2026-27)	4,510,598.08	4,492,160.05	-.4%	No
2nd Subsequent Year (2027-28)	4,627,006.92	4,611,381.99	-.3%	No

Explanation: (required if Yes)

n/a

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 Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2025-26)	8,188,688.00	8,758,672.00	7.0%	Not Met
1st Subsequent Year (2026-27)	8,303,754.63	8,554,576.14	3.0%	Met
2nd Subsequent Year (2027-28)	8,412,979.64	8,684,108.35	3.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	5,328,188.00	5,456,345.00	2.4%	Met
1st Subsequent Year (2026-27)	5,338,503.54	5,410,372.49	1.3%	Met
2nd Subsequent Year (2027-28)	5,427,817.82	5,548,449.80	2.2%	Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	n/a
Explanation: Other State Revenue (linked from 6A if NOT met)	Ongoing state revenue projections have been revised to include increased Home-to-School Transportation reimbursements for Special Education programs. In addition, the FY 2025–26 budget incorporates one-time revenue assumptions for Resource 6019, the Student Support and Professional Development Block Grant.
Explanation: Other Local Revenue (linked from 6A if NOT met)	n/a

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since 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.

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	1,006,018.00	1,437,096.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,412,096.00	

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
	Other (explanation must be provided)

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

n/a

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[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.4%	6.3%	4.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.5%**	**2.1%**	**1.3%**

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.

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2025-26)	(1,036,864.94)	22,968,603.52	4.5%	Not Met
1st Subsequent Year (2026-27)	(1,127,436.06)	23,610,622.63	4.8%	Not Met
2nd Subsequent Year (2027-28)	(1,306,166.83)	24,357,020.71	5.4%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation: (required if NOT met)	he District’s unrestricted reserve percentage in SACS does not reflect cash reserves designated by Board policy. However, the District is currently deficit spending within Unrestricted Resources. Key drivers include the implementation of mandated TK programming, insufficient State and Federal funding for Special Education, and the ongoing gap between Foundation-sponsored program costs and available revenues.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2025-26)	12,802,365.14	Met
1st Subsequent Year (2026-27)	11,216,276.51	Met
2nd Subsequent Year (2027-28)	9,700,802.36	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)	n/a

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)	12,802,364.54	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[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

[1] 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.

[2] 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.

[3] 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.)	1,028	1,009	986
District's Reserve Standard Percentage Level:	**3%**	**3%**	**4%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? YES
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

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

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)	33,533,919.52	34,421,753.93	35,389,323.45
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,533,919.52	34,421,753.93	35,389,323.45

4.	Reserve Standard Percentage Level	3%	3%	4%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,006,017.59	1,032,652.62	1,415,572.94
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	88,000.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**1,006,017.59**	**1,032,652.62**	**1,415,572.94**

10C. Calculating the District's Available Reserve Amount

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

	Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,006,018.00	1,032,652.63	1,415,572.96
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,492,282.75	1,125,132.01	.97
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	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	3,498,300.75	2,157,784.64	1,415,573.93
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.43%	6.27%	4.00%
	District's Reserve Standard **(Section 10B, Line 7):**	**1,006,017.59**	**1,032,652.62**	**1,415,572.94**
	Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

n/a

SUPPLEMENTAL INFORMATION

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:

n/a

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? Yes

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:

The District is utilizing General Fund Unrestricted Reserves to fund the Cost of Collective Bargaining Settlement Agreements. Future increases to property tax, parcel tax, and foundation revenue will be utilized to help bridge the gap between revenue and expenditures in outyears.

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:

n/a

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:

n/a

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2025-26)	(2,994,153.00)	(3,014,683.42)	.7%	20,530.42	Met
1st Subsequent Year (2026-27)	(3,435,627.27)	(3,370,798.93)	-1.9%	(64,828.34)	Met
2nd Subsequent Year (2027-28)	(3,777,345.84)	(3,727,304.02)	-1.3%	(50,041.82)	Met
1b. Transfers In, General Fund *					
Current Year (2025-26)	485,000.00	485,000.00	0.0%	0.00	Met
1st Subsequent Year (2026-27)	510,000.00	510,000.00	0.0%	0.00	Met
2nd Subsequent Year (2027-28)	535,000.00	535,000.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
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

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? No

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

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

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

1a. MET - Projected contributions 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)

n/a

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)

n/a

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

Explanation:
(required if NOT met)

n/a

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)

n/a

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2025
Leases				
Certificates of Participation				
General Obligation Bonds		To be Updated Following the District's FY 24/25 Audit.	To be Updated Following the District's FY 24/25 Audit.	
Supp Early Retirement Program		To be Updated Following the District's FY 24/25 Audit.	To be Updated Following the District's FY 24/25 Audit.	
State School Building Loans				
Compensated Absences		To be Updated Following the District's FY 24/25 Audit.	To be Updated Following the District's FY 24/25 Audit.	
Other Long-term Commitments (do not include OPEB):				
To be Updated Following the District's FY 24/25 Audit.				
TOTAL:				0

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
To be Updated Following the District's FY 24/25 Audit.				
Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2024-25)?		**No**	**No**	**No**

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation: (Required if Yes to increase in total annual payments)	n/a

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

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)	n/a

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

		Budget Adoption (Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	3,094,111.00	3,272,221.00
	b. OPEB plan(s) fiduciary net position (if applicable)	1,386,454.00	1,768,744.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,707,657.00	1,503,477.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Oct 15, 2024	Sep 15, 2025

		Budget Adoption (Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2025-26)	0.00	0.00
	1st Subsequent Year (2026-27)	0.00	0.00
	2nd Subsequent Year (2027-28)	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)	170,000.00	170,000.00
	1st Subsequent Year (2026-27)	170,000.00	170,000.00
	2nd Subsequent Year (2027-28)	170,000.00	170,000.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2025-26)	0.00	154,958.00
	1st Subsequent Year (2026-27)	0.00	154,958.00
	2nd Subsequent Year (2027-28)	0.00	154,958.00
	d. Number of retirees receiving OPEB benefits		
	Current Year (2025-26)	43	55
	1st Subsequent Year (2026-27)	43	55
	2nd Subsequent Year (2027-28)	43	55

4. Comments:

The District is budgeted to contribute $200,000 annually towards the CERBT Investment Trust Fund.

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

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

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

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

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2025-26)		
1st Subsequent Year (2026-27)		
2nd Subsequent Year (2027-28)		

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

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

4 Comments:

The District is part of the Marin Schools Insurance Authority and does not self-operate an insurance program.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	84.00	86.00	85.00	84.00

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? 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			
		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases			

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? Yes

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	51.00	51.00	51.00	51.00

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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? N/A

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	16.00	16.00	16.00	16.00

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

   n/a

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?	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	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)

End of School District First Interim Criteria and Standards Review

Section 4:

Projections:

Multi Year Projection

Cashflow

Description	Object Codes	Projected Year Totals (Form 01I) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	22,884,464.00	3.87%	23,771,089.16	3.72%	24,654,740.95
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	629,360.00	1.91%	641,389.42	1.70%	652,312.72
4. Other Local Revenues	8600-8799	947,598.00	(1.70%)	931,506.92	.49%	936,104.23
5. Other Financing Sources						
a. Transfers In	8900-8929	485,000.00	5.15%	510,000.00	4.90%	535,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,014,683.42)	11.81%	(3,370,798.93)	10.58%	(3,727,304.02)
6. Total (Sum lines A1 thru A5c)		21,931,738.58	2.51%	22,483,186.57	2.52%	23,050,853.88
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,949,618.00		10,388,673.22
b. Step & Column Adjustment				293,988.54		307,160.19
c. Cost-of-Living Adjustment				295,066.68		0.00
d. Other Adjustments				(150,000.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,949,618.00	4.41%	10,388,673.22	1.51%	10,545,833.41
2. Classified Salaries						
a. Base Salaries				3,807,569.75		3,826,600.56
b. Step & Column Adjustment				114,227.09		114,798.01
c. Cost-of-Living Adjustment				(95,196.28)		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,807,569.75	.50%	3,826,600.56	3.00%	3,941,398.57
3. Employee Benefits	3000-3999	5,526,465.77	1.64%	5,617,156.96	4.86%	5,890,125.24
4. Books and Supplies	4000-4999	338,500.00	2.82%	348,045.70	2.72%	357,512.54
5. Services and Other Operating Expenditures	5000-5999	2,967,950.00	2.82%	3,051,646.19	6.29%	3,243,650.95
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	178,500.00	0.00%	178,500.00	0.00%	178,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	200,000.00	0.00%	200,000.00	0.00%	200,000.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,968,603.52	2.80%	23,610,622.63	3.16%	24,357,020.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,036,864.94)		(1,127,436.06)		(1,306,166.83)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		12,583,306.69		11,546,441.75		10,419,005.69
2. Ending Fund Balance (Sum lines C and D1)		11,546,441.75		10,419,005.69		9,112,838.86
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,048,141.00		8,261,221.05		7,697,264.93
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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	1,006,018.00		1,032,652.63		1,415,572.96
2. Unassigned/Unappropriated	9790	2,492,282.75		1,125,132.01		.97
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,546,441.75		10,419,005.69		9,112,838.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,006,018.00		1,032,652.63		1,415,572.96
c. Unassigned/Unappropriated	9790	2,492,282.75		1,125,132.01		.97
(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		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 (Sum lines E1a thru E2c)		3,498,300.75		2,157,784.64		1,415,573.93

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.

See Attached

Description	Object Codes	Projected Year Totals (Form 01I) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	231,917.00	0.00%	231,917.00	0.00%	231,917.00
3. Other State Revenues	8300-8599	1,859,517.00	(16.15%)	1,559,138.81	.50%	1,566,998.35
4. Other Local Revenues	8600-8799	5,090,280.00	1.97%	5,190,623.99	2.05%	5,296,776.05
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	3,014,683.42	11.81%	3,370,798.93	10.58%	3,727,304.02
6. Total (Sum lines A1 thru A5c)		10,196,397.42	1.53%	10,352,478.73	4.54%	10,822,995.42
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,734,742.00		3,961,547.10
b. Step & Column Adjustment				112,042.26		118,846.41
c. Cost-of-Living Adjustment				114,762.84		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,734,742.00	6.07%	3,961,547.10	3.00%	4,080,393.51
2. Classified Salaries						
a. Base Salaries				1,462,692.00		1,551,265.35
b. Step & Column Adjustment				43,880.76		46,537.96
c. Cost-of-Living Adjustment				44,692.59		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,462,692.00	6.06%	1,551,265.35	3.00%	1,597,803.31
3. Employee Benefits	3000-3999	3,101,987.00	2.44%	3,177,638.25	3.75%	3,296,819.61
4. Books and Supplies	4000-4999	668,200.00	(14.67%)	570,166.74	1.65%	579,555.27
5. Services and Other Operating Expenditures	5000-5999	1,481,695.00	(2.78%)	1,440,513.86	(5.05%)	1,367,731.04
6. Capital Outlay	6000-6999	6,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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)		10,565,316.00	2.33%	10,811,131.30	2.05%	11,032,302.74
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(368,918.58)		(458,652.57)		(209,307.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,624,841.97		1,255,923.39		797,270.82
2. Ending Fund Balance (Sum lines C and D1)		1,255,923.39		797,270.82		587,963.50
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,255,923.39		797,270.82		587,963.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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)		1,255,923.39		797,270.82		587,963.50
E. AVAILABLE RESERVES						
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)						

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.

See Attached

Description	Object Codes	Projected Year Totals (Form 01I) (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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	22,884,464.00	3.87%	23,771,089.16	3.72%	24,654,740.95
2. Federal Revenues	8100-8299	231,917.00	0.00%	231,917.00	0.00%	231,917.00
3. Other State Revenues	8300-8599	2,488,877.00	(11.59%)	2,200,528.23	.85%	2,219,311.07
4. Other Local Revenues	8600-8799	6,037,878.00	1.40%	6,122,130.91	1.81%	6,232,880.28
5. Other Financing Sources						
a. Transfers In	8900-8929	485,000.00	5.15%	510,000.00	4.90%	535,000.00
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)		32,128,136.00	2.20%	32,835,665.30	3.16%	33,873,849.30
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,684,360.00		14,350,220.32
b. Step & Column Adjustment				406,030.80		426,006.60
c. Cost-of-Living Adjustment				409,829.52		0.00
d. Other Adjustments				(150,000.00)		(150,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,684,360.00	4.87%	14,350,220.32	1.92%	14,626,226.92
2. Classified Salaries						
a. Base Salaries				5,270,261.75		5,377,865.91
b. Step & Column Adjustment				158,107.85		161,335.97
c. Cost-of-Living Adjustment				(50,503.69)		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,270,261.75	2.04%	5,377,865.91	3.00%	5,539,201.88
3. Employee Benefits	3000-3999	8,628,452.77	1.93%	8,794,795.21	4.46%	9,186,944.85
4. Books and Supplies	4000-4999	1,006,700.00	(8.79%)	918,212.44	2.05%	937,067.81
5. Services and Other Operating Expenditures	5000-5999	4,449,645.00	.96%	4,492,160.05	2.65%	4,611,381.99
6. Capital Outlay	6000-6999	6,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	288,500.00	0.00%	288,500.00	0.00%	288,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	200,000.00	0.00%	200,000.00	0.00%	200,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,533,919.52	2.65%	34,421,753.93	2.81%	35,389,323.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,405,783.52)		(1,586,088.63)		(1,515,474.15)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		14,208,148.66		12,802,365.14		11,216,276.51
2. Ending Fund Balance (Sum lines C and D1)		12,802,365.14		11,216,276.51		9,700,802.36
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,255,923.39		797,270.82		587,963.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	8,048,141.00		8,261,221.05		7,697,264.93
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (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	1,006,018.00		1,032,652.63		1,415,572.96
2. Unassigned/Unappropriated	9790	2,492,282.75		1,125,132.01		.97
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,802,365.14		11,216,276.51		9,700,802.36
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	1,006,018.00		1,032,652.63		1,415,572.96
c. Unassigned/Unappropriated	9790	2,492,282.75		1,125,132.01		.97
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,498,300.75		2,157,784.64		1,415,573.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.43%		6.27%		4.00%
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?	YES					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546						
objects 7211-7213 and 7221-7223; enter projections for						
subsequent years 1 and 2 in Columns C and E)		0.00				
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)		1,028.26		1,008.96		985.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,533,919.52		34,421,753.93		35,389,323.45
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)		33,533,919.52		34,421,753.93		35,389,323.45
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,006,017.59		1,032,652.62		1,415,572.94
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		88,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,006,017.59		1,032,652.62		1,415,572.94
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	DECEMBER									
A. BEGINNING CASH			14,208,148.66	13,179,235.11	10,832,163.56	8,348,883.76	6,275,959.21	5,130,487.71	14,992,651.46	13,336,225.46
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		0.00	0.00	49,944.00	0.00	0.00	54,665.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	357,320.00	0.00	12,176,270.00	139,996.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	747.00	29,217.00	0.00
Other State Revenue	8300-8599		54,132.60	54,132.60	54,132.60	54,132.60	38,580.00	81,496.00	43,172.00	59,431.00
Other Local Revenue	8600-8799		101,690.85	101,690.85	230,994.60	101,690.85	1,331,170.50	129,303.75	962,374.00	7,829.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			155,823.45	155,823.45	335,071.20	513,143.45	1,369,750.50	12,442,481.75	1,174,759.00	67,260.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		135,206.00	1,178,339.00	1,208,675.00	1,204,710.00	1,215,270.00	1,184,636.00	1,250,549.00	1,276,240.00
Classified Salaries	2000-2999		216,902.00	530,826.00	441,316.00	433,281.00	437,670.00	494,335.00	452,958.00	460,120.00
Employee Benefits	3000-3999		149,917.00	603,844.00	624,512.00	625,504.00	622,645.00	663,712.00	672,224.00	678,218.00
Books and Supplies	4000-4999		251,649.00	72,299.00	153,655.00	83,372.00	46,294.00	85,981.00	36,976.00	61,949.00
Services	5000-5999		305,227.00	117,587.00	390,193.00	186,968.00	186,761.00	151,654.00	418,478.00	453,023.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	6,100.00	0.00	0.00	0.00
Other Outgo	7000-7499		125,836.00	0.00	0.00	52,233.00	482.00	0.00	0.00	31,908.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,184,737.00	2,502,895.00	2,818,351.00	2,586,068.00	2,515,222.00	2,580,318.00	2,831,185.00	2,961,458.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,028,913.55)	(2,347,071.55)	(2,483,279.80)	(2,072,924.55)	(1,145,471.50)	9,862,163.75	(1,656,426.00)	(2,894,198.00)
F. ENDING CASH (A + E)			13,179,235.11	10,832,163.56	8,348,883.76	6,275,959.21	5,130,487.71	14,992,651.46	13,336,225.46	10,442,027.46
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	DECEMBER								
A. BEGINNING CASH		10,442,027.46	8,044,691.46	15,618,177.46	13,047,146.46				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	46,210.00	0.00	0.00	54,833.00	0.00	0.00	205,652.00	205,652.00
Property Taxes	8020-8079	0.00	8,901,261.00	25,694.00	1,078,271.00	0.00	0.00	22,678,812.00	22,678,812.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	201,953.00	0.00	0.00	231,917.00	231,917.00
Other State Revenue	8300-8599	155,061.00	51,374.00	51,374.00	1,791,858.00	0.00	0.00	2,488,876.40	2,488,877.00
Other Local Revenue	8600-8799	165,031.00	1,431,174.00	206,990.00	1,267,938.60	0.00	0.00	6,037,878.00	6,037,878.00
Interfund Transfers In	8900-8929	0.00	0.00	0.00	485,000.00	0.00	0.00	485,000.00	485,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		366,302.00	10,383,809.00	284,058.00	4,879,853.60	0.00	0.00	32,128,135.40	32,128,136.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,258,864.00	1,289,547.00	1,247,747.00	1,234,577.00	0.00	0.00	13,684,360.00	13,684,360.00
Classified Salaries	2000-2999	448,833.00	452,374.00	473,670.00	427,976.75	0.00	0.00	5,270,261.75	5,270,261.75
Employee Benefits	3000-3999	675,108.00	680,950.00	671,900.00	1,959,918.77	0.00	0.00	8,628,452.77	8,628,452.77
Books and Supplies	4000-4999	84,350.00	23,972.00	24,310.00	81,893.00	0.00	0.00	1,006,700.00	1,006,700.00
Services	5000-5999	296,483.00	293,442.00	437,462.00	1,212,367.00	0.00	0.00	4,449,645.00	4,449,645.00
Capital Outlay	6000-6999	0.00	0.00	0.00	(100.00)	0.00	0.00	6,000.00	6,000.00
Other Outgo	7000-7499	0.00	70,038.00	0.00	8,003.00	0.00	0.00	288,500.00	288,500.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	200,000.00	0.00	0.00	200,000.00	200,000.00
TOTAL DISBURSEMENTS		2,763,638.00	2,810,323.00	2,855,089.00	5,124,635.52	0.00	0.00	33,533,919.52	33,533,919.52
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(2,397,336.00)	7,573,486.00	(2,571,031.00)	(244,781.92)	0.00	0.00	(1,405,784.12)	(1,405,783.52)
F. ENDING CASH (A + E)		8,044,691.46	15,618,177.46	13,047,146.46	12,802,364.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,802,364.54	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE									
A. BEGINNING CASH			12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	JUNE								
A. BEGINNING CASH		12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		12,802,364.54	12,802,364.54	12,802,364.54	12,802,364.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,802,364.54	

Section 5:

Review:

LCFF Calculations

Technical Review Checks

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2025-26 First Interim	11/17/25		
	2025-26	**2026-27**	**2027-28**
General Assumptions			
COLA & Augmentation	2.30%	3.02%	3.42%
Base Grant Proration Factor	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%
Student Assumptions:			
Enrollment Count	1,070	1,053	1,029
Unduplicated Pupil Count (UPC)	63	62	61
Unduplicated Pupil Percentage (UPP)	6.90%	6.40%	5.90%
Current Year LCFF Average Daily Attendance (ADA)	1,028.26	1,008.96	985.92
Funded LCFF ADA	1,028.26	1,028.26	1,008.96
LCFF ADA Funding Method	Current Year	Prior Year	Prior Year
Current Year Necessary Small School (NSS) ADA	-	-	-
Funded NSS ADA	-	-	-
LCFF Entitlement Summary			
Base Grant	$10,699,619	$11,022,805	$11,187,992
Grade Span Adjustment	510,848	526,168	530,012
Adjusted Base Grant	$11,210,467	$11,548,973	$11,718,004
Supplemental Grant	154,704	147,827	138,273
Concentration Grant	-	-	-
Total Base, Supplemental and Concentration Grant	$11,365,171	$11,696,800	$11,856,277
Allowance: Necessary Small School	-	-	-
Add-on: Targeted Instructional Improvement Block Grant	-	-	-
Add-on: Home-to-School Transportation	27,195	28,016	28,974
Add-on: Small School District Bus Replacement Program	-	-	-
Add-on: Economic Recovery Target	103,140	103,140	103,140
Add-on: Transitional Kindergarten	508,865	524,190	542,085
Total Allowance and Add-On Amounts	$639,200	$655,346	$674,199
Total LCFF Entitlement Before Adjustments (excludes Additional State Aid)	**$12,004,371**	**$12,352,146**	**$12,530,476**
Miscellaneous Adjustments	-	-	-
Total LCFF Entitlement (excludes Additional State Aid)	**$ 12,004,371**	**$ 12,352,146**	**$ 12,530,476**
LCFF Entitlement Per ADA (excludes Categorical MSA)	$ 11,674	$ 12,013	$ 12,419
Additional State Aid	-	-	-
Total LCFF Entitlement with Additional State Aid	12,004,371	12,352,146	12,530,476
LCFF Sources Summary			
Funding Source Summary			
Local Revenue and In-Lieu of Property Taxes *(net for school districts)*	*$ 22,678,812*	*$ 23,565,437*	*$ 24,452,949*
Education Protection Account Entitlement *(includes $200/minimum per ADA)*	$ 205,652	$ 205,652	$ 201,792
Net State Aid *(excludes Additional State Aid)*	$ -	$ -	$ -
Additional State Aid	*$ -*	*$ -*	*$ -*
Total Funding Sources	**$ 22,884,464**	**$ 23,771,089**	**$ 24,654,741**

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2025-26 First Interim	11/17/25		
	2025-26	**2026-27**	**2027-28**
Funding Source by Resource-Object			
State Aid (Resource Code 0000, Object Code 8011)	$ -	$ -	$ -
EPA, Current Year (Resource 1400, Object Code 8012) (P-2 plus Current Year Accrual)	$ 205,652	$ 205,652	$ 201,792
EPA, Prior Year Adjustment (Resource 1400, Object Code 8019) (P-A less Prior Year Accrual)	$ -	$ -	$ -
Property Taxes (Object 8021 to 8089)	$ 22,678,812	$ 23,565,437	$ 24,452,949
% Change	4.3262%	3.9095%	3.7662%
In-Lieu of Property Taxes (Object Code 8096)	-	-	-
Entitlement and Source Reconciliation			
Basic Aid/Excess Tax District Status	Basic Aid	Basic Aid	Basic Aid
Total LCFF Entitlement	$ 12,004,371	$ 12,352,146	$ 12,530,476
Additional State Aid	$ -	$ -	$ -
Additional EPA Minimum Entitlement (excess to LCFF Entitlement)	*$ 205,652*	*$ 205,652*	*$ 201,792*
Excess Taxes before Minimum State Aid	*$ 10,674,441*	*$ 11,213,291*	*$ 11,922,473*
Total Funding Sources	$ 22,884,464	$ 23,771,089	$ 24,654,741
LCAP Percentage to Increase or Improve Services Calculation			
Base Grant (*Excludes add-ons for TIIG & Transportation)*	$ 11,822,472	$ 12,176,303	$ 12,363,229
Supplemental and Concentration Grant funding in the LCAP year	$ 154,704	$ 147,827	$ 138,273
Projected Additional 15% Concentration Grant funding in the LCAP year	$ -	$ -	$ -
Percentage to Increase or Improve Services	1.31%	1.21%	1.12%

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2025-26 First Interim	11/17/25		
	2025-26	**2026-27**	**2027-28**
Necessary Small School Allowance by School			
District Current Year Necessary Small School (NSS) ADA	-	-	-
District Funded NSS ADA	-	-	-
District NSS Allowance	$ -	$ -	$ -
NSS #1			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #2			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #3			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #4			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -
NSS #5			
NSS Funding Basis (Greater of CY, PY, or 3PY Average)	*Current Yr*	*Current Yr*	*Current Yr*
CY ADA (Actual)	-	-	-
Funded ADA for NSS	-	-	-
Funded NSS Allowance	$ -	$ -	$ -

FCMAT
FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

Reed Union Elementary (65425) - 2025-26 First Interim	11/17/25		
	2025-26	**2026-27**	**2027-28**
PER-ADA FUNDING LEVELS			
Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 11,479.26	$ 11,814.31	$ 12,205.34
Grades 4-6	$ 10,554.67	$ 10,862.28	$ 11,222.89
Grades 7-8	$ 10,866.92	$ 11,184.35	$ 11,555.77
Grades 9-12	$ 12,921.89	$ 13,299.08	$ 13,740.24
Base Grants			
Grades TK-3	$ 10,256	$ 10,566	$ 10,927
Grades 4-6	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 12,423	$ 12,798	$ 13,236
Grade Span Adjustment			
Grades TK-3	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 323	$ 333	$ 344
Prorated Base, Supplemental and Concentration Rate per ADA			
Grades TK-3	$ 11,323	$ 11,665	$ 12,063
Grades 4-6	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 12,746	$ 13,131	$ 13,580
Prorated Base Grants			
Grades TK-3	$ 10,256	$ 10,566	$ 10,927
Grades 4-6	$ 10,411	$ 10,725	$ 11,092
Grades 7-8	$ 10,719	$ 11,043	$ 11,421
Grades 9-12	$ 12,423	$ 12,798	$ 13,236
Prorated Grade Span Adjustment			
Grades TK-3	$ 1,067	$ 1,099	$ 1,136
Grades 9-12	$ 323	$ 333	$ 344
Supplemental Grant	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 2,265	$ 2,333	$ 2,413
Grades 4-6	$ 2,082	$ 2,145	$ 2,218
Grades 7-8	$ 2,144	$ 2,209	$ 2,284
Grades 9-12	$ 2,549	$ 2,626	$ 2,716
Actual - 1.00 ADA, Local UPP as follows:	*6.90%*	*6.40%*	*5.90%*
Grades TK-3	$ 156	$ 149	$ 142
Grades 4-6	$ 144	$ 137	$ 131
Grades 7-8	$ 148	$ 141	$ 135
Grades 9-12	$ 176	$ 168	$ 160
Concentration Grant (>55% population)	65%	65%	65%
Maximum - 1.00 ADA, 100% UPP			
Grades TK-3	$ 7,360	$ 7,582	$ 7,841
Grades 4-6	$ 6,767	$ 6,971	$ 7,210
Grades 7-8	$ 6,967	$ 7,178	$ 7,424
Grades 9-12	$ 8,285	$ 8,535	$ 8,827
Actual - 1.00 ADA, Local UPP >55% as follows:	*0.0000%*	*0.0000%*	*0.0000%*
Grades TK-3	$ -	$ -	$ -
Grades 4-6	$ -	$ -	$ -
Grades 7-8	$ -	$ -	$ -
Grades 9-12	$ -	$ -	$ -

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

Reed Union Elementary **Marin County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

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

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-GOALxFUNCTION-A - (**Fatal**) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (**Fatal**) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). **Passed**

CHK-RES6500XOBJ8091 - (**Fatal**) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

SPECIAL-ED-GOAL - (**Fatal**) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (**Fatal**) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

CONTRIB-RESTR-REV - (**Fatal**) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

CONTRIB-UNREST-REV - (**Fatal**) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

EFB-POSITIVE - (**Warning**) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

EPA-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

EXCESS-ASSIGN-REU - (**Fatal**) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (**Warning**) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

INTERFD-DIR-COST - (**Warning**) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-IN-OUT - (**Warning**) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

INTERFD-INDIRECT - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (**Warning**) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTRAFD-DIR-COST - (**Fatal**) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRAFD-INDIRECT - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAFD-INDIRECT-FN - (**Fatal**) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	**Passed**
LCFF-TRANSFER - (**Warning**) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	**Passed**
LOTTERY-CONTRIB - (**Fatal**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	**Passed**
OBJ-POSITIVE - (**Warning**) - All applicable objects should have a positive balance by resource, by fund.	**Passed**
PASS-THRU-REV=EXP - (**Warning**) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	**Passed**
REV-POSITIVE - (**Warning**) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	**Passed**
RS-NET-POSITION-ZERO - (**Fatal**) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	**Passed**
SE-PASS-THRU-REVENUE - (**Warning**) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	**Passed**
UNASSIGNED-NEGATIVE - (**Fatal**) - Unassigned/Unapprorpriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	**Passed**
UNR-NET-POSITION-NEG - (**Fatal**) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	**Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (**Fatal**) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	**Passed**
CS-YES-NO - (**Fatal**) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	**Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (**Fatal**) - Average Daily Attendance data (Form AI) must be provided.	**Passed**
CASHFLOW-PROVIDE - (**Warning**) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	**Passed**
CHK-DEPENDENCY - (**Fatal**) - If data has changed that affect other forms, the affected forms must be opened and saved.	**Passed**
CHK-EXTRACTED-DATA-SOURCE - (**Warning**) - All forms that extract data from a prior reporting period use the same source extraction submission	**Passed**

CHK-UNBALANCED-A - (**Warning**) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (**Fatal**) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (**Fatal**) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (**Fatal**) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (**Fatal**) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (**Warning**) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (**Warning**) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

VERSION-CHECK - (**Warning**) - All versions are current. **Passed**

Section 6:

"The Common Message"

by the California County Superintendents, Business and Administration Services Committee

SSC School District and Charter School Financial Projection "Dartboard"

CALIFORNIA COUNTY SUPERINTENDENTS

The Common Message

2025-26 First Interim Report

BASC

Business and Administration Services Committee

Table of Contents

Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees’ Retirement System
California State Teachers’ Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts’ Association
Statewide Local Educational Consortium Co-Chairs
WestEd

Key Guidance Based on the 2025-26 Adopted State Budget

Governor Gavin Newsom signed several budget bills (SB 101, AB 102, SB 103, AB 104, SB 105) and trailer bills (AB 121, SB 120, SB 147, SB 151) to adopt and implement the 2025-26 State Budget. The budget retained the majority of the proposals included in the May Revision; however, some additional changes were incorporated. The final budget agreement solves an $11.8 billion general fund deficit for 2025-26 and provides a balanced fiscal plan with reductions in growth in state spending while maintaining key programs.

Key TK-12 funding provisions include the following:

- Revised estimates of general fund revenues result in updated Proposition 98 guarantee levels: $98.5 billion for 2023-24, $119.9 billion for 2024-25, and $114.6 billion for 2025-26. These revised levels represent a $3.9 billion increase over the three-year period relative to the 2024 Budget Act. Due to the risk in revenue projections, the 2025-26 budget appropriates the 2024-25 level at $118 billion — $1.9 billion below the most recent calculation. This difference, referred to as settle-up, reflects uncertainty in revenue estimates and is intended to protect core program funding if realized. Proposition 98 is calculated using Test 2 for 2023-24 and Test 1 for both 2024-25 and 2025-26.

- Revises the 2024-25 mandatory Proposition 98 Rainy Day fund deposit down to $455 million. There is a mandatory withdrawal of $455 million in 2025-26. Of that amount, $405.3 million will be used to fund LCFF in 2025-26. This mandatory withdrawal will exhaust the fund balance of the reserve account in 2025-26. Consequently, the Proposition 98 Rainy Day fund balance is insufficient to trigger the local reserve cap in 2025-26.

- Maintains a 2.3% funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF). When combined with population growth adjustments, this results in a $2.1 billion increase compared to the 2024 Budget Act. Categorical programs receiving COLA include Special Education, Child Nutrition, Youth in Foster Care, Mandated Block Grant, Charter School Facilities Grant Program, American Indian Education Centers, the American Indian Early Childhood Education Program, and the LCFF Equity Multiplier.

- Includes a $1.9 billion deferral of LCFF apportionments from June 2026 to July 2026. In addition, prior deferrals from 2024-25 totaling $246.6 million for TK-12 education are fully repaid in 2025-26.

- Maintains investment of a total of $2.1 billion in ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK), ensuring all children who turn four years old by September 1 of the school year can enroll in TK. An additional $1.2 billion was provided in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK classroom beginning in 2025-26.

- Provides an additional $606.8 million in ongoing investment in Expanded Learning Opportunities Program for full program implementation and to support the Legislature's intent to increase Rate 2 to $1,575. The budget lowers the eligibility threshold for universal access, expanding it to include LEAs with an unduplicated pupil percentage (UPP) of at least 55%, reduced from the previous threshold of 75%. Additionally, the 2025-26 State Budget includes one-time funding of $590.6 million to account for the 55% UPP change for Rate 1. It also allocates $10.4 million to increase the minimum entitlement grant amount from $50,000 to $100,000 per LEA. To allow time for new Rate 1 LEAs to expand their programs to serve additional students, LEAs are granted a grace period for compliance with the requirement for universal access. Starting in 2025-26, LEAs that are new to Rate 1 will be audited for compliance with their prior-year Rate 2 requirements during their first year of eligibility for Rate 1 funding, and will be audited for compliance with Rate 1 requirements each year thereafter

- Provides $480 million in one-time Proposition 98 funding to support literacy instruction aligned with the English Language Arts (ELA)/English Language Development (ELD) Framework for all students, composed of the following investments: $215 million to expand the existing Literacy and Reading Specialists Grant Program; $200 million to support evidenced-based professional learning for elementary school educators aligned with the ELA/ELD Framework; $40 million for the purchase of screening materials and training for educators to administer literacy screening; $15 million for Literacy and Mathematics Networks to support the implementation of evidence-based practices aligned with curriculum frameworks; and $10 million in funding for a COE to partner with the University of California, San Francisco (UCSF) Dyslexia Center to support the Multitudes screener.

- Includes multiple investments intended to support teachers and improve access to the educator pipeline: $300 million in one-time Proposition 98 funding for the Student Teacher Stipend Program, which will provide $10,000 grants to teacher candidates who complete the required student teaching hours beginning in 2026-27 and continuing through 2028-29. Of this amount, $5 million is allocated for a public outreach campaign and grant management system. Also includes $70 million in one-time Proposition 98 funding to increase funding for the Teacher Residency Grant Program, and $30 million of one-time Proposition 98 funding to extend the timeline of the existing National Board Certification Incentive Program to encourage teachers to serve in high-poverty schools.

- Allocates $1.7 billion in one-time Proposition 98 for the Student Support and Professional Development Discretionary Block Grant. The block grant gives LEAs discretionary fiscal support to address rising costs, including, but not limited to, the following: (1) professional development for teachers on the ELA/ELD framework and Literacy Roadmap, with a focus on strategies to support literacy for English learners; (2) professional development for teachers on the Mathematics Framework; (3) teacher recruitment and retention strategies; and (4) career pathways and dual enrollment expansion programs aligned with the Master Plan for Career Education. The CDE calculated the block grant to be $313.08 per ADA reported as of the 2024-25 second principal apportionment.

- Maintains $378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through the 2027-28 school year. Allocation information can be found on the following CDE web page:

  https://www.cde.ca.gov/fg/fo/r14/lrebg25result.asp

- Provides $150 million in one-time Proposition 98 funding for career technical education and career pathways programming. These funds will be used to augment the Career Technical Education Incentive Grant (CTEIG) program, and will be allocated under the program parameters included in SB 638.

- The Universal School Meals Support Grant provides one-time Proposition 98 funding of $145 million for specialized kitchen equipment, infrastructure improvements, staff training, and the procurement of sustainably grown food to increase freshly prepared meals. Additionally, the budget provides $10 million to support recruitment and retention of food service workers and $5 million to fund a study of the impact of particularly harmful ultra-processed foods in California school meals.

Congress recently approved significant cuts to Medicaid and the Supplemental Nutrition Assistance Program (SNAP). These reductions may impact schools in two ways. First, they change eligibility for participation in safety net programs that are used in the automatic categorical eligibility match done for free and reduced-price meals (FRPM). Reducing FRPM eligibility will affect the unduplicated pupil count/percentage, which is used in LCFF and more than 15 other programs to determine funding allocations to LEAs. Second, they force the state to adjust school funding to mitigate the impact of federal funding cuts. At the same time, projected declines in state revenue and increasing Medi-Cal costs have contributed to a structural budget deficit that is projected to grow significantly. Federal funding reductions, especially to Medicaid, will significantly increase the state's budget deficit and require the Legislature to make difficult reductions in other areas.

Given the risks to the state budget and changes in federal funding, LEAs should exercise caution before making any long-term commitments and should consider increasing reserves to manage potential cash deferrals and absorb potential state and federal funding reductions.

Planning Factors for 2025-26 and Multiyear Projections

Following are key planning factors for LEAs to include in their 2025-26 adopted budgets and multiyear projections (MYPs) based on the latest information available at the time of writing.

Planning Factor	2025-26	2026-27	2027-28
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	2.30%	3.02%	3.42%
Special Education COLA	2.30%	3.02%	3.42%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	$190.00	$190.00	$190.00
Proposition 20 per ADA	$82.00	$82.00	$82.00
Minimum Wage	$16.90[1]	$17.40[2]	$17.80[3]
Universal TK/ADA LCFF add-on	$5,545.00	$5,712.00	$5,907.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	$39.09	$40.27	$41.65
Grades 9-12 per ADA	$76.48	$78.79	$81.48
Charter Schools			
Grades K-8 per ADA	$20.52	$21.14	$21.86
Grades 9-12 per ADA	$58.21	$59.97	$62.02

[1]Effective January 1, 2026, [2]Effective January 1, 2027, [3]Effective January 1, 2028.

Federal Funding Uncertainties

Federal funding for public education continues to evolve. The federal government is taking unprecedented and unpredictable actions that affect the education community. LEAs can view the latest guidance from the CDE at the following web page: https://www.cde.ca.gov/nr/fa/

Due to the current federal shutdown, federal agencies may be short staffed. Depending on the federal program and the length of the shutdown, LEAs could eventually have issues accessing certain federal funds. Therefore, LEAs should analyze cash on hand to determine if short-term financing is required. It is not known how long the shutdown will last. Once the federal government reopens, expect a delay before operations resume.

Deficit Spending

Declining enrollment, coupled with the expiration of federal one-time funds, may result in deficit spending for many school districts. It is essential to distinguish between ongoing structural deficits and one-time shortfalls. As districts work to balance their budgets, any significant reductions shown in multiyear financial projections should be supported by concrete spending reduction plans or accompanied by a fiscal solvency statement that outlines the governing board's commitment to future corrective actions.

To maintain financial health, districts should conduct monthly cash flow analyses to monitor trends and proactively address potential cash shortages. For guidance, refer to FCMAT's April 2020 fiscal alert about effective cash management during uncertain times.

As fund balances potentially decline, districts must exercise caution when allocating resources for long-term commitments, including negotiated salary increases. Modest revenue gains from the cost-of-living adjustment (COLA) may be offset by declining enrollment and rising payroll costs, including increases in retirement and health benefit rates. Each district's capacity to implement and sustain salary increases will depend on its unique financial position. Economic trends also suggest that the LCFF COLA for 2026-27 could be lower than what is included in the LCFF planning factors. Districts should consider creating alternative scenarios that assume a lower COLA in the subsequent years.

Because deficit spending erodes fund balance reserves, it is critical to maintain substantial reserves to buffer against future economic downturns. The Government Finance Officers Association recommends reserves of at least 17%, which typically equals two months of salary expenditures for most organizations. Although school districts may be subject to reserve cap limitations on assigned and unassigned fund balances during periods of strong state revenue, it remains prudent to regularly review overall reserves to ensure long-term fiscal stability. Note that the reserve cap is not applicable for 2025-26 but may be reinstated in future years.

Considerations for Reductions in Force

Declining enrollment and the end of substantial amounts of one-time funding have most LEAs in an unsustainable deficit-spending scenario. Any structural deficit, in which ongoing expenditures exceed ongoing revenues, must be corrected sooner rather than later to avoid fiscal distress.

The first interim report is the version of the LEA's budget that provides the information needed to determine the amount of expenditure reductions an LEA should implement for the following fiscal year. The largest expense in an LEA is salaries and the associated benefits. If the first interim report indicates a structural deficit, identifying the total dollar amount of reductions that need to be implemented by July 1, 2026, is critical because the layoff provisions in statute are unforgiving. Education Code 44949 for certificated staff and 45117 for classified staff govern the process for layoffs, specifying a notification date of March 15th for both certificated and classified positions.

The governing board of an LEA will need time to review many options for reductions and take appropriate action. With the complexities of credentialing needs, seniority lists, bumping rights, enrollment projections by school sites, master schedules, and so on, it is imperative that reductions in force and notifications to employees by March 15th exceed the total amount of reductions needed for the following fiscal year.

Fiscal Stabilization Plan

A stabilization plan serves as a road map to restore fiscal solvency when a district's reserves are projected to fall below the state-required minimum (3% for most districts). Under AB 1200 and AB 2756, county offices of education are required to ensure that each district that has a negative or qualified budget certification develops and implements a stabilization plan to demonstrate how it will regain and maintain fiscal health.

The plan must clearly show how the district will:

- Eliminate ongoing structural deficits.
- Rebuild reserves to at least the state-required minimum.
- Maintain solvency across the three-year multiyear projection (MYP)

Although required for districts with qualified or negative budget certifications, a stabilization plan is also considered **best practice** for districts that have a structural deficit but are still meeting reserve requirements. Even when positive certification is possible, proactive planning helps an LEA do the following:

- Identify and address structural deficits early — before reserves are depleted.
- Avoid sudden, severe budget cuts by phasing in adjustments over time.
- Demonstrate fiscal responsibility to the board, staff, bargaining units, and the community.

- Strengthen credibility with oversight agencies, such as the COE, CDE, or FCMAT.
- Support long-term stability by aligning ongoing revenues and expenditures.

Key Elements of a Stabilization Plan

- Assessment of Current Condition — Identify the factors leading to fiscal distress, including enrollment and ADA trends, rising costs, and structural imbalances.
- Expenditure Reductions — Outline cost-saving measures such as staffing adjustments, program realignment, and operational efficiencies.
- Revenue Enhancements — Consider opportunities for additional funding, including grants, parcel taxes, or improved attendance recovery strategies
- Retirement Incentives — Evaluate potential cost savings from early retirement or separation incentives.
- Use of Reserves and One-Time Funds — Plan for strategic, temporary use of reserves while avoiding reliance on one-time funds for ongoing expenses.
- Timelines and Milestones — Establish clear deadlines for board approval, implementation of reductions, and progress benchmarks.
- Communication Plan — Ensure transparent communication with the board, staff, bargaining units, and the community to build trust and understanding.
- Oversight and Monitoring — Provide regular updates to the board and COE, with progress measured against specific targets.
- Reasonableness —Fiscal stabilization plans must be reasonable and include sufficient detail to allow oversight agencies to assess the reasonableness of the plan.

Districts must document assumptions (e.g., enrollment projections, COLA, step-and-column, benefit cost increases). Collaboration with labor groups is often necessary, particularly when expenditure reductions involve staffing. Long-term strategies, such as right-sizing operations in response to declining enrollment, should be included. Conservative budgeting practices — such as avoiding overestimation of revenues or underestimation of expenditures — are essential.

Developing a stabilization plan requires difficult decisions, but thoughtful planning, transparency, and conservative financial management are critical to restoring confidence and ensuring long-term fiscal stability. Proactively adopting a plan, even when reserves are above the minimum, can prevent future crises and provide a structured path to sustainability.

Summary

This edition of the Common Message provides LEAs with data and guidance for the First Interim and related information for board presentations. The state budget continues to face increased risk due to changes in federal policy and funding, which may affect both revenues and expenditures. LEAs must navigate short-and long-term challenges, including volatility in the state revenue forecast, declining enrollment and attendance, rising pension costs, inflationary pressures, and the expiration of one-time funds. Because each LEA's funding and program structure is unique, it remains essential for LEAs to continually assess local conditions, collaborate closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

SSC School District and Charter School Financial Projection Dartboard
2025-26 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	**2024-25[1]**	**2025-26[2]**	**2026-27**	**2027-28**	**2028-29**
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	**TK-3**	**4-6**	**7-8**	**9-12**
2024-25 Base Grants	$10,025	$10,177	$10,478	$12,144
Statutory COLA of 2.30%	$231	$234	$241	$279
2025-26 Base Grants	$10,256	$10,411	$10,719	$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	$1,067	–	–	$323
2025-26 Adjusted Base Grants[3]	$11,323	$10,411	$10,719	$12,746
Transitional Kindergarten (TK) Add-On[4]	$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		**2024-25**	**2025-26**	**2026-27**	**2027-28**	**2028-29**
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	$195.37	$190.00	$190.00	$190.00	$190.00
	Restricted per ADA	$88.22	$82.00	$82.00	$82.00	$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	$38.21	$39.09	$40.27	$41.65	$43.03
	Grades 9-12 per ADA	$73.62	$76.48	$78.79	$81.48	$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	$20.06	$20.52	$21.14	$21.86	$22.58
	Grades 9-12 per ADA	$55.76	$58.21	$59.97	$62.02	$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate[5]		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate[5]		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate[6]		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage[7]		$16.50	$16.90	$17.40	$17.80	$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	**District ADA Range**
The greater of 5% or $88,000	0 to 300
The greater of 4% or $88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

[1]Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.
[2]Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. The California State Preschool Program is excluded in 2025-26.
[3]Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.
[4]Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.
[5]California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.
[6]Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).
[7]Minimum wage rates are effective January 1 of the respective year.