Plumas Unified School District

1st Interim Report
2025-2026

District Superintendent
Richard DuVarney, County Administrator

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Introduction

The Executive Summary is an overview of the financial data reported in the Standardized Account Code Structure (SACS), Adopted Budget Report for Fiscal Year 2025-2026. It is to assist the public in understanding the information being reported on the SACS forms. While the revised budget is being adopted after the enactment of the 2025–26 State Budget, the original assumptions will remain in place to ensure consistency and transparency.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, Legislative Analyst's Office, and other professional organizations. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2025-2026 through 2027-2028 specific to the Plumas Unified School District.

Overview

The Local Control Funding Formula (LCFF) replaced the former revenue limit system and most categorical programs with a formula that provides base grants per pupil, plus additional funding for high-needs students through Supplemental and Concentration Grants.

LCFF begins with a base grant for each grade span: K–3, 4–6, 7–8, and 9–12. Districts also receive Supplemental Grants for students who are English learners, from low-income households, or in foster care, based on an unduplicated pupil count (UPC). Districts with a UPC exceeding 55% are eligible for additional Concentration Grant funding. Plumas Unified School District qualifies for both Supplemental and Concentration Grants, with a UPC of 58.14% based on a three-year rolling average.

While LCFF funding is calculated as a combination of state aid and local property taxes, Plumas Unified is identified as a Basic Aid (Excess Tax) district, because local property tax revenues exceed the calculated LCFF entitlement. This means the District's operations are primarily funded from property taxes, rather than state aid.

However, Basic Aid districts may still receive limited state Principal Apportionment funds for several reasons:

Categorical add-ons and minimum guarantees – Certain state categorical or add-on programs (e.g., Education Protection Account [EPA] funding, minimum state aid, or categorical backfills) are still distributed through the Principal Apportionment process even if the district is Basic Aid.

LCFF hold-harmless provisions – The state provides minimum aid so that no district receives less than it would have under prior formulas. This shows up as LCFF "state aid" in the apportionment reports, even if it is minimal.

Pass-through adjustments – Programs such as in-lieu of property taxes for charter schools, or state-mandated adjustments, are also administered through the Principal Apportionment system.

As a result, Plumas Unified still reports small amounts of LCFF-related state aid and receives Principal Apportionment distributions. These amounts are comparatively minor relative to property tax revenue, but they remain part of the District's official revenue stream. This unique funding structure must be carefully considered when projecting long-term fiscal stability, particularly in years of property tax volatility.

State Budget Environment and Key Updates

The State Budget adopted for 2025–26 continues to reflect a period of fiscal uncertainty for TK–12 education. Although the state closed an $11.8 billion General Fund deficit, significant structural risks remain. The Proposition 98 guarantee is funded at $114.6 billion for 2025–26, with Test 1 remaining the operative factor, providing TK–14 education its share of General Fund revenues.

The statutory Cost-of-Living Adjustment (COLA) of 2.30% is funded for the Local Control Funding Formula (LCFF) and key categorical programs. Despite this adjustment, the COLA remains modest relative to cost pressures facing districts statewide, including pension rate increases, step-and-column growth, and inflationary impacts on goods and services.

The state budget also maintains a $1.9 billion deferral shifting June 2026 LCFF payments to July 2026. Although Plumas Unified's Basic Aid status and property tax flows mitigate most cash challenges, the District continues to monitor liquidity and timing of receipts to ensure no borrowing will be required.

Enrollment, ADA, and Unduplicated Pupil Count (UPC)

Average Daily Attendance (ADA) projections for the 2025–26 First Interim are based on the District's 2025–26 P-1 attendance submission. While P-1 data has not yet been certified by the California Department of Education, it provides a reliable early indicator of attendance trends and serves as the best available basis for estimating current-year LCFF funding. These preliminary figures will be updated and validated at P-2 in the spring.

Enrollment, unlike ADA, is confirmed and certified through the annual CBEDS Fall Census Day process. These student counts represent the District's official enrollment snapshot for the year and form the foundation for calculating LCFF funding components, including Supplemental and Concentration Grants.

The District's Unduplicated Pupil Count (UPC), which identifies students who are English Learners, low income, or foster youth, is derived from CALPADS Fall 1 certified data. According to the LCFF Unduplicated Pupil Count Report 1.17, Plumas Unified reports:

- Total certified enrollment: 1,551 students
- Total unduplicated count: 1,013 students
- Unduplicated percentage: approximately 65%
- Change from prior year: increase of 79 unduplicated students

These values reflect unduplicated pupil counts collected across all schools and represent the certified snapshot used for LCFF funding purposes.

The confirmed enrollment and UPC data provide stability for the LCFF calculation, while ADA remains subject to change pending final certification. Collectively, these factors establish the District's revenue outlook and inform budget development, staffing, and multiyear projections.

Federal Funding Uncertainty

Federal funding for education remains volatile, with reductions to Medicaid and SNAP expected to impact eligibility for free and reduced-price meals and, consequently, unduplicated pupil counts. Federal shutdown conditions and administrative delays may cause timing issues for reimbursement programs. Districts are advised to review cash flow capacity and avoid making long-term fiscal commitments based on uncertain federal revenue streams.

In alignment with this guidance, Plumas Unified continues to project flat federal revenues for Title I, II, III, and IDEA until finalized allocations become available.

Expenditure Pressures, Deficit Spending, and Fiscal Solvency

Like many LEAs across California, Plumas Unified continues to face significant expenditure pressures driven by rising personnel costs, pension contribution requirements, utility increases, and inflationary impacts across operational areas. Employer retirement rates for 2025–26 remain high, with CalSTRS at 19.10% and CalPERS at 26.81%, limiting the district's ability to absorb cost increases without corresponding revenue growth.

The combination of declining enrollment, multi-site operations, and rising fixed costs has created a persistent structural deficit, in which ongoing expenditures exceed ongoing revenues. Under statewide guidance from CDE, FCMAT, and the BASC Common Message, districts must differentiate between one-time shortfalls and ongoing structural imbalance. PUSD's deficit is structural, meaning ongoing corrective actions are required.

The First Interim Report serves as a critical checkpoint for evaluating whether the District will be able to meet its financial obligations in the current and two subsequent fiscal years. Current projections show continued deficit spending and an inability to meet the state-required 3% reserve for economic uncertainty, confirming that PUSD remains in a condition of fiscal insolvency.

As part of the state's oversight process, PUSD must adopt and implement a Fiscal Stabilization Plan that identifies and executes ongoing reductions sufficient to restore balance to the budget. These reductions must be detailed, measurable, and aligned to the District's multiyear projection. Because expenditure reductions, particularly in staffing, require significant planning and statutory timelines (e.g., March 15 notices), First Interim is the critical report for determining the level of reductions needed for the next fiscal year.

Maintaining strong reserves is essential to sustaining district operations and protecting against economic volatility. FCMAT and statewide best practices recommend reserves of at least two months of expenditures, far above the statutory minimum. However, given the District's fiscal emergency and receivership status, immediate priority is placed on eliminating the structural deficit, stopping reserve erosion, and rebuilding the minimum 3% reserve over time.

Fiscal Emergency

Plumas Unified School District (PUSD) continues the 2025–26 fiscal year in a declared state of fiscal emergency, following Negative certifications on both the 2024–25 First and Second Interim Reports. These determinations, confirmed by the California Department of Education (CDE) and supported by FCMAT, document the district's persistent structural deficit, projected cash insolvency, and failure to meet the state's minimum reserve requirement.

As reported in the 2024–25 Unaudited Actuals, the district implemented several key fiscal corrections, including the repayment of temporary interfund borrowings to Fund 35 (Capital Facilities) and Fund 67 (Self-Insurance), as well as a permanent transfer from Fund 17 to Fund 01. These adjustments aligned with CDE direction and ensured that all known prior-year interfund obligations were cleared before the close of the year.

These actions directly contributed to the district ending 2024–25 with an improved unrestricted fund balance of $1,141,814.17, representing approximately 2.75% of total expenditures. While an improvement compared to prior projections, this remains below the 3% reserve requirement, leaving a shortfall of approximately $126,418.91.

This improved ending balance carries forward into 2025–26 and serves as the beginning fund balance for this First Interim Report. After incorporating updated revenue and expenditure assumptions for 2025–26, the District now projects an unrestricted ending fund balance of negative ($6,469,837.36). When accounting for the required 3% reserve of $1,308,691.65, PUSD faces a combined shortfall of approximately ($7,778,529.01).

While this deficit is less severe than the levels projected at Budget Adoption, the District remains in a condition of fiscal insolvency without significant restructuring, expenditure reductions, or additional state intervention. The First Interim Report provides a clearer, more transparent presentation of the district's fiscal outlook entering the 2025–26 year.

Emergency Apportionment and Cash Insolvency

Cash flow conditions remain critical for PUSD. Although the district was able to repay interfund borrowing in 2024–25 using April property tax receipts, consistent with CDE guidance, updated cash projections confirmed that PUSD would enter cash insolvency beginning in September 2025.

To avert an inability to meet payroll and other obligations, the Governing Board approved Resolution 1678 in April 2025 requesting up to $20 million in emergency apportionment from the state. This request was granted under Assembly Bill 121, the 2025–26 K–12 Education Trailer Bill, signed into law on June 27, 2025. Section 98 of AB 121 authorizes an emergency advance specifically for Plumas Unified School District.

On September 2, 2025, PUSD initiated its first emergency drawdown of $8.5 million, after cash flow projections confirmed that the district would be unable to meet September payroll without the advance. Current cash flow models show that this initial draw is sufficient to support district operations through the remainder of 2025–26, with no additional draw anticipated until the 2026–27 fiscal year. Updated projections reflecting this drawdown and revised assumptions are incorporated into the First Interim Report.

State Receivership and County Administrator Appointment

Upon approval of the emergency apportionment, PUSD formally entered state receivership. As required by law, FCMAT initiated recruitment for a County Administrator, who now holds full governing authority over district operations, replacing the locally elected Governing Board in matters of fiscal decision-making.

Following a statewide recruitment process, Richard DuVarney was appointed County Administrator in September 2025. Mr. DuVarney, most recently the Tehama County Superintendent of Schools, brings extensive experience in rural district leadership, fiscal stabilization, and governance. He officially began his role with PUSD on October 6, 2025, and presided over the Governing Board meeting at which the Unaudited Actuals were presented and adopted.

The County Administrator will oversee the district's fiscal recovery efforts, including the development and implementation of a long-term Fiscal Stabilization Plan, negotiation of any expenditure reductions, and compliance with state requirements for districts under receivership.

Fiscal Stabilization Plan (AB 2756)

Plumas Unified School District's multiyear projections continue to show a significant structural deficit, persistent cash insolvency, and an inability to meet the state-required 3% reserve for economic uncertainty. In accordance with AB 2756, and under the direction of the County Administrator, the District has developed a Fiscal Stabilization Plan outlining the major areas of reduction required to eliminate the structural deficit and restore fiscal solvency.

This plan was developed through extensive engagement with staff, students, families, and community members, reflecting the shared commitment to protecting students while addressing severe fiscal challenges. The District must implement $9.5 million in ongoing reductions to stabilize its finances, rebuild reserves, and meet the requirements associated with the state emergency apportionment.

Reduction concepts currently under review include:

- Elimination of the Transportation Department, with an estimated savings of approximately $3 million;
- Teacher–student ratio realignment to align staffing with enrollment and class-loading expectations;
- Consolidation of Quincy Elementary School's Pioneer and Alder campuses, including the reduction of one administrative position, one administrative assistant position, and associated operational efficiencies in 2027-2028;
- Reductions to contracted services and tightening of operational spending, including nonessential contracts, travel, subscriptions, and discretionary budgets;
- Districtwide operational efficiencies in maintenance, custodial staffing, fleet use, utilities, and site operations.

As a Basic Aid district, PUSD does not receive additional revenue for increased attendance; therefore, attendance recovery is not included as a fiscal strategy in the stabilization plan.

The County Administrator will continue to evaluate and refine reduction strategies, conduct impact analyses, and implement necessary reductions in alignment with legal requirements, bargaining obligations, and student needs. Progress updates will be incorporated into the District's Second Interim Report and communicated regularly to the Board, CDE, FCMAT, and the public.

Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standard Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

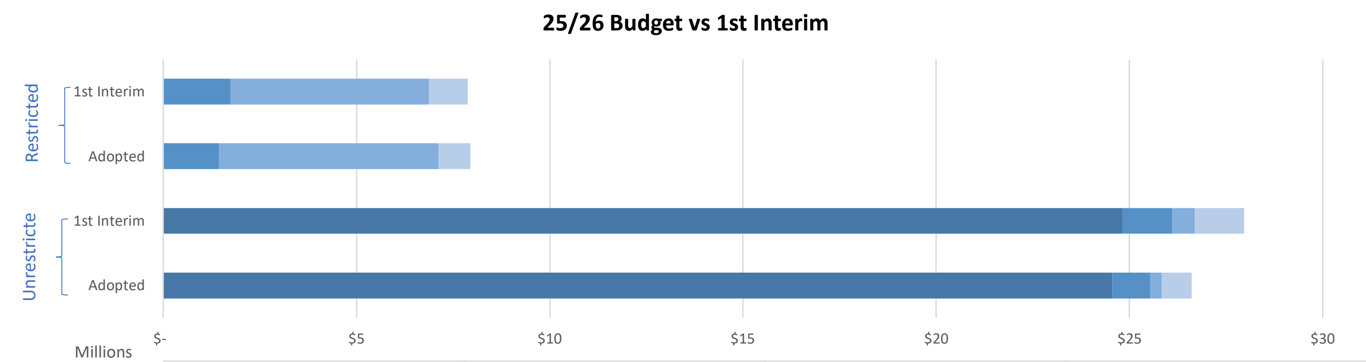
GENERAL FUND (Fund 01): The General Fund is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. The General Fund consists of unrestricted and restricted funds.

General Fund, Unrestricted: General Fund, Unrestricted, is to account for programs and activities that are funded with unrestricted revenues.

General Fund, Restricted: General Fund, Restricted, is to account for programs and activities that are funded by external revenue sources that are legally restricted or restricted by the grantor for specific purposes.

General Fund Revenues

Total Revenue	Unrestricted	Restricted
$ 35,848,794	$ 27,973,709	$ 7,875,084



	Adopted	1st Interim	Adopted	1st Interim
LCFF Sources	$24,555,519	$24,823,432	$-	$-
Federal Revenue	$983,000	$1,283,000	$1,442,069	$1,729,873
Other State Revenue	$297,000	$590,442	$5,680,479	$5,146,585
Other Local Revenue	$773,000	$1,276,835	$820,598	$998,626
	Unrestricted		Restricted	

LCFF Source - Object 8010-8099

Total Revenue	Unrestricted	Restricted
$ 24,823,432	$ 24,823,432	$ -

Under the Local Control Funding Formula (LCFF), districts receive funding based on a combination of average daily attendance (ADA), grade span adjustments, and the number of unduplicated students who are low income, English learners, or foster youth. For most districts, the state provides LCFF funding by first applying local property tax revenues and then supplementing the remainder with state aid to meet the total calculated LCFF entitlement.

As a Basic Aid district, Plumas Unified School District's funding is primarily driven by local property tax collections rather than changes in ADA or the LCFF COLA. While this status can provide higher or more stable revenues in strong property tax years, it also means the district limited benefit from LCFF increases and receives limited supplemental or concentration grant funding. The district must closely monitor assessed valuations and local tax performance, as these factors become the primary drivers of revenue under Basic Aid status.

2024-2025	Adopted Budget	1st Interim	Difference
State Aid - Current Year	$ 1,389,346.00	$ 1,389,346.00	$ -
Education Protection Account State Aid - Current Year	$ 305,988.00	$ 303,846.00	$ (2,142.00)
State Aid - Prior Years	$ -	$ (848.00)	$ (848.00)
Homeowners' Exemptions	$ 130,256.66	$ 131,375.04	$ 1,118.38
Timber Yield Tax	$ 186,630.86	$ 164,637.63	$ (21,993.23)
Other Subventions/In-Lieu Taxes	$ -	$ -	$ -
Secured Roll Taxes	$ 25,678,636.98	$ 25,924,593.15	$ 245,956.17
Unsecured Roll Taxes	$ 701,598.49	$ 685,991.34	$ (15,607.15)
Prior Years' Taxes	$ -	$ -	$ -
Transfers to Charter Schools in Lieu of Property Taxes	$ (3,836,938.00)	$ (3,775,509.00)	$ 61,429.00
	$ 24,555,518.99	**$ 24,823,432.16**	**$ 267,913.17**

Change Narrative:

LCFF revenue changes between the Adopted Budget and First Interim reflect updated projections based on preliminary P-1 ADA data and revised local property tax information. As a Basic Aid district, LCFF revenue is primarily driven by secured and unsecured property tax collections rather than changes in ADA or LCFF COLA. Variances are primarily attributable to updated secured and unsecured roll tax receipts, adjustments to Education Protection Account (EPA) revenue, and refinements to transfers in lieu of property taxes. LCFF projections will continue to be updated as more current ADA and tax data become available.

Federal Revenues - Object 8100-8299

Total Revenue	Unrestricted	Restricted
$ 3,012,873	**$ 1,283,000**	**$ 1,729,873**

Plumas Unified School District receives federal funding to support specific programs that serve high-need student populations and address targeted educational priorities. These funds are restricted in nature and must be used in accordance with federal program guidelines.

2024-2025	Adopted Budget	1st Interim	Difference
Maintenance and Operations	$ -	$ -	$ -
Special Education Entitlement	$ 561,772.37	$ 473,183.00	$ (88,589.37)
Special Education Discretionary Grants	$ 50,477.04	$ 46,912.00	$ (3,565.04)
Child Nutrition Programs	$ -	$ 129,701.06	$ 129,701.06
Donated Food Commodities	$ -	$ -	$ -
Forest Reserve Funds	$ 900,000.00	$ 1,200,000.00	$ 300,000.00
Flood Control Funds	$ -	$ -	$ -
Wildlife Reserve Funds	$ -	$ -	$ -
FEMA	$ -	$ -	$ -
Interagency Contracts Between LEAs	$ -	$ -	$ -
Pass-Through Revenues from Federal Sources	$ -	$ -	$ -
Title I, Part A, Basic	$ 664,178.00	$ 635,266.00	$ (28,912.00)
Title I, Part D, Local Delinquent Programs	$ -	$ -	$ -
Title II, Part A, Supporting Effective Instruction	$ 82,674.00	$ 80,488.00	$ (2,186.00)
Title III, Immigrant Student Program	$ -	$ 2,232.00	$ 2,232.00
Title III, English Learner Program	$ -	$ 9,674.00	$ 9,674.00
Public Charter Schools Grant Program (PCSGP)	$ -	$ -	$ -
Other Every Student Succeeds Act	$ 45,000.00	$ 47,796.00	$ 2,796.00
Career and Technical Education	$ 23,444.00	$ 22,345.00	$ (1,099.00)
All Other Federal Revenue	$ 97,523.85	$ 365,276.01	$ 267,752.16
	$ 248,641.85	**$ 527,811.01**	**$ 279,169.16**

Change Narrative:

Changes in Federal revenue between the Adopted Budget and First Interim primarily reflect updated entitlement information and one-time adjustments. Forest Reserve revenue increased due to the passage of federal legislation reauthorizing the Secure Rural Schools and Community Self-Determination Act, resulting in the calculation and recognition of a retroactive 2024–25 payment under Forest Reserve Funds.

In addition, revenue recorded under Child Nutrition Programs reflects the ongoing transition of Fund 13, and these revenues will be transferred out of the General Fund and no longer reported in Fund 01 going forward. Variances in other federal programs reflect finalized P-2 certification updates, accounts receivable set-ups, and preliminary allocation letters for 2025–26 used in projecting entitlements.

Other State Revenue - Object 8300-8599

Total Revenue	Unrestricted	Restricted
$ 5,737,027	$ 590,442	$ 5,146,585

Plumas Unified receives state revenue primarily through restricted programs that support specific educational services. These include special education funding, transportation, mandated cost reimbursements, lottery funds, and grants such as the Expanded Learning Opportunities Program (ELO-P). State revenue levels are subject to annual budget decisions and may vary based on changes in enrollment, program eligibility, and legislative priorities.

2024-2025	Adopted Budget	1st Interim	Difference
Special Education Master Plan	$ 1,778,144.00	$ 1,818,998.00	$ 40,854.00
Mandated Costs Reimbursements	$ 73,000.00	$ 75,592.00	$ 2,592.00
Lottery - Unrestricted and Instructional Materials	$ 306,776.00	$ 629,760.04	$ 322,984.04
Expanded Learning Opportunities Program (ELO-P)	$ 936,369.00	$ 1,459,164.00	$ 522,795.00
After School Education and Safety (ASES)	$ 104,213.86	$ 101,486.17	$ (2,727.69)
Career Technical Education Incentive Grant Program	$ 341,160.83	$ 166,992.17	$ (174,168.66)
Arts and Music in Schools (Prop 28)	$ 254,843.00	$ 284,634.00	$ 29,791.00
Specialized Secondary	$ 57,139.37	$ 157,139.37	$ 100,000.00
Ethnic Studies	$ -	$ 13,831.00	$ 13,831.00
Transportation Home to School	$ 19,000.00	$ -	$ (19,000.00)
Testing	$ 5,000.00	$ 400.00	$ (4,600.00)
Universal Prekinder	$ 13,377.98	$ 201,205.20	$ 187,827.22
Golden State Pathways	$ 1,844,394.00	$ -	$ (1,844,394.00)
Sp Ed Workability I	$ 29,094.86	$ 52,425.00	$ 23,330.14
Mental Health Services	$ 214,966.36	$ 128,356.00	$ (86,610.36)
Sp Ed EI Preschool	$ -	$ 123,897.00	$ 123,897.00
Agricultural CTEIG	$ -	$ 1,117.21	$ 1,117.21
Learning Comm School Success	$ -	$ 26,355.00	$ 26,355.00
Student Support and Professional Development Discretionary Block Grant	$ -	$ 473,504.00	$ 473,504.00
LCFF Equity Multiplier	$ -	$ -	$ -
Literacy Screenings Professional Development	$ -	$ 22,171.00	$ 22,171.00
Dual Enrollment	$ -	$ -	$ -
	$ 5,977,479.26	**$ 5,737,027.16**	**$ (240,452.10)**

Change Narrative:

Changes in Other State Revenue between the Adopted Budget and First Interim primarily reflect timing and eligibility adjustments. Golden State Pathways funding was fully received in 2024–25 and allows a fund balance; therefore, no revenue is projected in 2025–26. In addition, the District did not submit required documentation within the allowable timeframe to receive Home-to-School Transportation reimbursement, resulting in the removal of this revenue from the budget.

Other adjustments are based on preliminary 2025–26 apportionment letters and ADA P-1 calculations, as well as updated allocations for state programs finalized at First Interim.

Other Local Revenue - Object 8600-8799

Total Revenue	Unrestricted	Restricted
$ 2,275,461	$ 1,276,835	$ 998,626

Local revenue for Plumas Unified includes a variety of sources such as Medi-Cal billing reimbursements, interest earnings, donations, Memoranda of Understanding (MOUs), and partnerships with other agencies. These funds are typically restricted or designated for specific programs and services and help supplement the district's core educational offerings. Local revenue amounts can vary annually depending on service levels, agreements, and available community support.

2024-2025	Adopted Budget	1st Interim	Difference
Food Service Sales	$ -	$ -	$ -
Leases and Rentals	$ 5,000.00	$ 179,111.80	$ 174,111.80
Interest	$ 150,000.00	$ 250,816.90	$ 100,816.90
Interagency Services	$ 1,438,598.44	$ 1,438,598.44	$ -
All Other Local Revenue	$ -	$ 406,934.10	$ 406,934.10
	$ 1,593,598.44	**$ 2,275,461.24**	**$ 681,862.80**

Change Narrative:

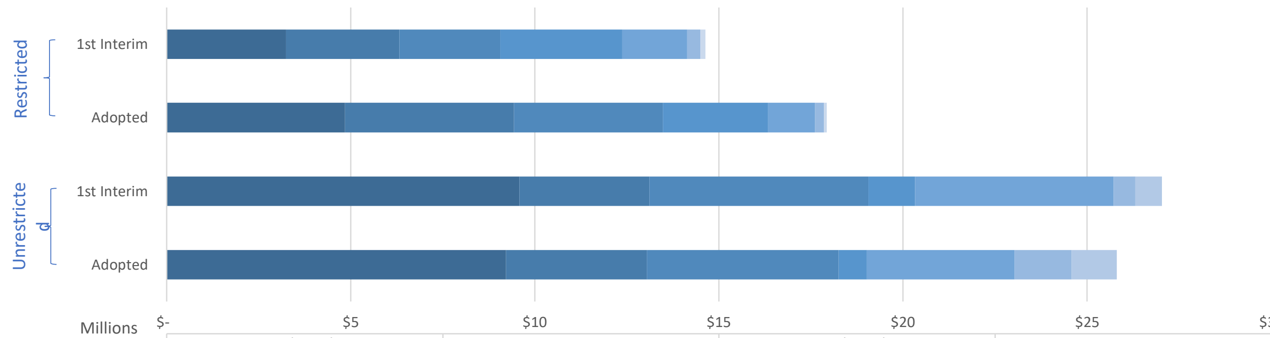
Changes in Other Local Revenue between the Adopted Budget and First Interim primarily reflect updated projections based on actual receipts and refined assumptions. Lease and rental revenues have been fully invoiced and projected for the entire fiscal year, including revenues from Plumas Charter School, Sierra Cascade Family Opportunities, the Heather Blair Portola rental, and Honey Bear Staff Apartments. These revenues remained generally stable, with minor adjustments related to apartment residency changes.

Interest earnings were updated using a conservative quarterly projection based on prior-year calculations, reflecting improved cash balances during the year. In addition, medical (Medi-Cal) billing revenue projections were updated based on current claims activity and expected collections. Interagency services remained consistent with budgeted agreements, while other local revenue reflects adjustments made to balance and clear unrestricted resource accounts receivable and payable from prior years. Collectively, these updates resulted in an overall increase in local revenue at First Interim.

General Fund Expenditures

Total Expenditures	Unrestricted	Restricted
$ 41,496,733	$ 26,866,345	$ 14,630,388

25/26 Budget vs 1st Interim



	Unrestricted Adopted	Unrestricted 1st Interim	Restricted Adopted	Restricted 1st Interim
Certificated Salaries	$9,215,745	$9,581,740	$4,844,409	$3,242,064
Classified Salaries	$3,827,551	$3,530,651	$4,588,102	$3,082,252
Benefits	$5,202,240	$5,941,727	$4,040,917	$2,735,381
Books and Supplies	$766,211	$1,268,531	$2,859,683	$3,309,713
Other Services & Oper. Exp	$4,020,914	$5,391,824	$1,276,635	$1,766,249
Capital Outlay	$1,543,869	$589,955	$235,674	$358,186
Other Outgo	$1,227,040	$724,394	$-	$-
Transfers of Indirect Costs	$(110,740)	$(162,477)	$84,806	$136,543

Certificated Salaries - Object 1000-1999

Total Expenditures	Unrestricted	Restricted
$ 12,823,804	$ 9,581,740	$ 3,242,064

Certificated salaries including administrative staff are positions that require a credential or permit issued by the Commission on Teacher Credentialing.

2024-2025	Adopted Budget	1st Interim	Difference
Certificated Teachers' Salaries	$ 10,339,045.82	$ 10,051,580.68	$ (287,465.14)
Certificated Pupil Support Salaries	$ 1,269,555.80	$ 984,318.85	$ (285,236.95)
Certificated Supervisors' and Administrators' Salaries	$ 2,451,551.92	$ 1,787,904.42	$ (663,647.50)
Other Certificated Salaries	$ -	$ -	$ -
	$ 14,060,153.54	**$ 12,823,803.95**	**$ (1,236,349.59)**

Change Narrative:

Changes in certificated salaries between the Adopted Budget and First Interim primarily reflect the identification and Board-approved elimination of long-standing vacant positions, along with the implementation of enhanced position control. During the year, the District identified and took Board action to eliminate approximately 9.39 certificated positions, which is reflected in the First Interim and resulted in ongoing and midyear vacancy savings. These actions also provided sufficient payroll capacity to accurately account for substitute, extra-duty, and stipend expenditures without overstating base staffing costs.

In addition, approximately 4.83 certificated FTE positions remain vacant and are actively being advertised for recruitment; these positions are fully budgeted, and since they have not yet been filled vacancy savings have been assumed for these roles up to October 31st. Estimating substitute and extra-duty costs can be challenging due to fluctuations in coverage needs throughout the year. The District will continue to closely monitor staffing levels, vacancies, and substitute and extra-duty trends to support more accurate projections in future budgeting cycles.

Classified Salaries - Object 2000-2999

Total Expenditures	Unrestricted	Restricted
$ 6,612,903	**$ 3,530,651**	**$ 3,082,252**

Classified salaries include all district positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. These roles support school and district operations in a variety of areas, including instructional support, clerical services, transportation, maintenance, and business services. Positions commonly classified in this category include paraprofessionals, secretaries, health aides, clerks, bus drivers, maintenance and operations staff, and administrative support personnel. Food service staff, funded through the Child Nutrition Fund (Fund 13), are excluded from General Fund expenditures in 25-26 budgets.

2024-2025	Adopted Budget	1st Interim	Difference
Classified Instructional Salaries	$ 3,033,145.11	$ 1,767,841.41	$ (1,265,303.70)
Classified Support Salaries	$ 3,584,434.47	$ 3,338,909.02	$ (245,525.45)
Classified Supervisors' and Administrators' Salaries	$ 516,278.02	$ 441,441.05	$ (74,836.97)
Clerical, Technical and Office Salaries	$ 1,143,822.46	$ 977,277.92	$ (166,544.54)
Other Classified Salaries	$ 137,973.09	$ 87,433.31	$ (50,539.78)
	$ 8,415,653.15	**$ 6,612,902.71**	**$ (1,802,750.44)**

Change Narrative:

Adjustments to classified salaries at First Interim reflect a combination of organizational realignment, staffing reductions, and improved budget accuracy through position control review. As part of this process, the District implemented Board-approved reductions totaling approximately 24.10 classified FTE, resulting in both ongoing and midyear savings reflected in the First Interim.

At the same time, approximately 16.19 classified FTE positions remain vacant and are actively being recruited. These positions are fully budgeted, and vacancy savings have been assumed for them in the projections up to October 31st. Remaining variances are attributable to normal payroll reconciliation activity, including additional hours worked, step or longevity movements, and minor adjustments associated with staffing changes during the year. The District will continue to monitor classified staffing and payroll trends to support accurate forecasting and fiscal stability.

Employee Benefits - Object 3000-3999

Total Expenditures	Unrestricted	Restricted
$ 8,677,109	**$ 5,941,727**	**$ 2,735,381**

Employee Benefits account for employers' contributions to retirement plans: State Teachers' Retirement System (STRS), Public Employees' Retirement System (PERS), health and welfare benefits and the payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA and Medicare.

2024-2025	Adopted Budget	1st Interim	Difference
STRS	$ 2,231,236.24	$ 2,128,091.83	$ (103,144.41)
PERS	$ 2,390,944.86	$ 1,777,395.37	$ (613,549.49)
OASDI/Medicare/Alternative	$ 931,392.75	$ 653,975.28	$ (277,417.47)
Health and Welfare Benefits	$ 2,907,949.20	$ 2,779,516.32	$ (128,432.88)
Unemployment Insurance	$ 21,798.54	$ 30,957.57	$ 9,159.03
Workers' Compensation	$ 759,834.86	$ 853,483.36	$ 93,648.50
OPEB, Allocated	$ -	$ 158,100.05	$ 158,100.05
OPEB, Active Employees	$ -	$ -	$ -
Other Employee Benefits	$ -	$ 295,588.78	$ 295,588.78
	$ 9,243,156.45	**$ 8,677,108.56**	**$ (566,047.89)**

Change Narrative:

Changes in employee benefits between the Adopted Budget and First Interim primarily reflect staffing reductions and vacancy adjustments associated with Board-approved certificated and classified position actions. The elimination of positions and continued vacancies resulted in lower-than-budgeted employer contributions for STRS, PERS, OASDI/Medicare, and health and welfare benefits, consistent with reduced payroll activity. Offsetting increases in Workers' Compensation and Unemployment Insurance reflect normal experience-based adjustments and claim activity during the year.

Books and Supplies - Object 4000-4999

Total Expenditures	Unrestricted	Restricted
$ 4,578,244	**$ 1,268,531**	**$ 3,309,713**

This is to account for expenditures for books and supplies, other reference materials, supplies and instructional materials, and non-capitalized equipment.

2024-2025	Adopted Budget	1st Interim	Difference
Approved Textbooks and Core Curricula Materials	$ 106,776.00	$ 96,611.72	$ (10,164.28)
Books and Other Reference Materials	$ 34,901.46	$ 59,195.36	$ 24,293.90
Materials and Supplies	$ 3,361,777.06	$ 3,873,607.86	$ 511,830.80
Noncapitalized Equipment	$ 122,439.41	$ 509,862.60	$ 387,423.19
Food	$ -	$ 38,966.14	$ 38,966.14
	$ 3,625,893.93	**$ 4,578,243.68**	**$ 952,349.75**

Change Narrative:

Changes in books and supplies expenditures between the Adopted Budget and First Interim primarily reflect increased site-level spending supported by restricted and designated funding sources. The increase is largely attributable to the allocation and use of Lottery funds, along with Arts and Music in Schools (Proposition 28), Pacific Gas & Electric (PG&E) funds, Forest Reserve funds, and LCAP-related resources, which were distributed directly to sites to support student services and instructional programs.

While unrestricted spending remained controlled, sites utilized these funds for instructional materials, supplies, and noncapitalized equipment consistent with program purposes. Overall, the increase reflects the appropriate use of site-allocated funds to directly serve students, while maintaining fiscal oversight and compliance with funding requirements.

Services and Other Oper. Exp. - Object 5000-5999

Total Expenditures	Unrestricted	Restricted
$ 7,158,073	**$ 5,391,824**	**$ 1,766,249**

Services and Other Operating Expenditures account for expenses for services, rentals, leases, professional services contracts, maintenance contracts, dues, travel and conferences, insurance, utilities, legal and other operating expenditures.

2024-2025	Adopted Budget	1st Interim	Difference
Subagreements for Services	$ 241,588.27	$ 252,627.55	$ 11,039.28
Travel and Conferences	$ 101,156.03	$ 239,900.45	$ 138,744.42
Dues and Memberships	$ 31,522.00	$ 54,450.13	$ 22,928.13
Insurance	$ 492,731.25	$ 616,690.98	$ 123,959.73
Operations and Housekeeping Services	$ 1,409,995.09	$ 1,525,926.05	$ 115,930.96
Rentals, Leases, Repairs, and Noncapitalized Improvements	$ 486,855.96	$ 696,697.92	$ 209,841.96
Transfers of Direct Costs	$ -	$ -	$ -
Transfers of Direct Costs - Interfund	$ (1,825.40)	$ (1,825.40)	$ -
Professional/Consulting Services and Operating Expenditures	$ 2,477,893.46	$ 3,701,950.87	$ 1,224,057.41
Communications	$ 57,632.46	$ 71,654.26	$ 14,021.80
	$ 3,020,556.48	**$ 4,468,477.65**	**$ 1,447,921.17**

Change Narrative:

Services and other operating expenditures increased at First Interim primarily due to necessary professional and operational support related to the District's fiscal recovery efforts. The most significant drivers include contracted services for the Interim Chief Business Official, targeted technical assistance from FMCAT and School Services of California, and reclassification of certain grant-supported costs from supplies to services to align with program requirements and proper accounting treatment.

Additional increases reflect higher-than-budgeted costs for insurance, operations and housekeeping services, rentals and leases, and limited resumption of travel and conference activity necessary for compliance, training, and operational continuity. These expenditures were strategically incurred to support fiscal oversight, grant compliance, and stabilization efforts during a period of heightened financial monitoring.

Overall, while discretionary spending remained constrained, the increase in services expenditures represents intentional and time-limited investments in oversight, compliance, and operational support to address immediate fiscal and organizational needs.

Capital Outlay - Object 6000-6999

Total Expenditures		Unrestricted		Restricted	
$	**948,141**	**$**	**589,955**	**$**	**358,186**

Services and Other Operating Expenditures account for expenses for land improvements, buidlings, books and media for new school librares, new and replacement equipment over $5,000.

2024-2025	**Adopted Budget**		**1st Interim**		**Difference**	
Land Improvements	$	14,550.40	$	14,550.40	$	-
Buildings and Improvements of Buildings	$	1,278,132.22	$	346,218.55	$	(931,913.67)
Equipment	$	486,860.94	$	587,372.04	$	100,511.10
Equipment Replacement	$	-	$	-	$	-
Lease Assets	$	-	$	-	$	-
	$	**1,779,543.56**	**$**	**948,140.99**	**$**	**(831,402.57)**

Change Narrative:

Capital outlay expenditures decreased between the Adopted Budget and First Interim primarily due to timing delays and project deferrals, rather than the cancellation of planned work. Several building improvement projects anticipated in 2024–25 were delayed into 2025–26 as final scopes, invoices, or construction timelines extended beyond year-end. As a result, expenditures for buildings and improvements were lower at First Interim.

Equipment purchases increased modestly as planned replacements and technology needs were completed during the year. Minor adjustments also reflect the reconciliation of final invoices and appropriate capital classification based on project status and accounting guidance at year-end. Overall, the decrease reflects prudent project sequencing and timing differences, with capital projects continuing to move forward as planned.

Other Outgo (excluding Transfers of Indirect Costs)
- Object 7100-7299 7400-7499

Total Expenditures		Unrestricted		Restricted	
$	**724,394**	**$**	**724,394**	**$**	**-**

Other Outgo – Debt Service (Objects 7100–7299, 7400–7499) includes expenditures for the repayment of debt, specifically principal and interest payments on loans, leases, and certificates of participation (COPs). These costs represent the district's legally obligated debt service payments and do not include transfers of indirect costs.

2024-2025	**Adopted Budget**		**1st Interim**		**Difference**	
Debt Service - Interest	$	350,000.00	$	260,235.10	$	(89,764.90)
Other Debt Service - Principal	$	877,039.65	$	464,159.17	$	(412,880.48)
	$	**1,227,039.65**	**$**	**724,394.27**	**$**	**(502,645.38)**

Change Narrative:

Other Outgo expenditures decreased at First Interim due to the realignment of a bus lease to the approved debt service schedule. During year-end review, it was identified that the lease had previously been recorded as a full current-year cost rather than allocated over the life of the lease in accordance with the principal and interest payment schedule. Correcting this accounting treatment reduced the annual debt service recognized in 2024–25.

This adjustment did not reduce the District's overall debt obligation, but instead ensured that expenditures are recognized in the appropriate fiscal years consistent with governmental accounting standards. Aside from this correction, all debt service payments remain aligned with contractual requirements.

Other Outgo - Transfers of Indirect Costs
- Object 7300-7399

Total Expenditures	Unrestricted	Restricted
$ (25,934)	**$ (162,477)**	**$ 136,543**

Transfers of Indirect Costs (7300–7399) represent the movement of funds to recover allowable indirect costs from restricted programs. These transfers reimburse the General Fund for administrative and overhead support provided to programs funded by federal, state, or local sources.

2024-2025	Adopted Budget	1st Interim	Difference
Transfers of Indirect Costs	$ -	$ -	$ -
Transfers of Indirect Costs - Interfund	$ (25,934.38)	$ (25,934.38)	$ -
	$ (25,934.38)	**$ (25,934.38)**	**$ -**

Change Narrative:

A projected indirect cost transfer of approximately $25,934 was identified earlier in the year; however, this amount was not finalized or carried forward until resource-level reconciliations were completed at year-end. The final application of the approved indirect cost rate occurred as part of the 2024–25 Unaudited Actuals, once all program expenditures and resource allocations were closed.

In accordance with CSAM Procedure 915, indirect costs represent the recovery of general administrative expenses supporting restricted programs and must be applied in a manner that nets to zero between restricted and unrestricted resources. The resulting zero net impact confirms that indirect costs were properly calculated and applied, ensuring compliance with state and federal accounting requirements.

Interfund Transfers
- Object 8916-8919 & 7611-7619

Total Expenditures	Unrestricted	Restricted
$ (25,934)	**$ (162,477)**	**$ 136,543**

Interfund Transfers (Objects 8916–8919 & 7611–7619) represent the movement of funds between different accounting funds within the district. Objects 7611–7619 are used to record outgoing transfers from one fund to another, while Objects 8916–8919 record the corresponding incoming transfers into the receiving fund. These transfers are often made to support specific programs, cover shortfalls, or allocate resources for capital projects or debt service obligations. Interfund transfers do not represent new revenue or expenditures for the district as a whole but reflect internal reallocations to ensure proper use and alignment of resources across funds.

2024-2025	Adopted Budget	1st Interim	Difference
From: Special Reserve Fund	$ -	$ -	$ -
To: Cafeteria Fund	$ 531,969.86	$ 766,923.12	$ 234,953.26
Other Authorized Interfund Transfers Out	$ 316,003.42	$ 632,006.84	$ 316,003.42
	$ 847,973.28	**$ 1,398,929.96**	**$ 550,956.68**

Change Narrative:

Changes in interfund transfers between the Adopted Budget and First Interim primarily reflect increased authorized transfers to support ongoing program operations and cash flow needs, most notably transfers to the Cafeteria Fund and other approved interfund transfers. These adjustments were made to ensure programs had sufficient resources to meet operational requirements during the year.

Interfund transfers represent internal reallocations of resources and do not create new revenue or expenditures at the district-wide level. All transfers were reviewed for compliance with applicable accounting standards and Board authorization, and were recorded to properly align expenditures with the funds benefiting from the services or support provided.

Contributions
Unrestricted to Restricted

Total Expenditures	Unrestricted	Restricted
$ -	$ (4,840,391)	$ 4,840,391

Contributions from Unrestricted to Restricted represent required transfers within the General Fund to support restricted programs that do not generate sufficient revenue to cover their expenditures. These contributions are commonly used to supplement programs such as Special Education, Routine Restricted Maintenance, or transportation, ensuring they are fully funded and compliant with program mandates.

2024-2025	Adopted Budget	1st Interim	Difference
Title I	$ 177,667.14		$ (177,667.14)
Special Education	$ 6,591,701.32	$ 3,338,466.76	$ (3,253,234.56)
Ongoing & Major Maintenance (RMA)	$ 1,360,000.00	$ 1,501,923.93	$ 141,923.93
Unrestricted Contribution Total	**$ 8,129,368.46**	**$ 4,840,390.69**	**$ (3,288,977.77)**

Change Narrative:

As part of the year-end close and First Interim review, the District conducted a comprehensive analysis of restricted resources and successfully returned restricted programs to a self-contained and balanced status. One-time cleanup actions resolved overspent, expired, or inactive restricted resources, eliminating the need for ongoing unrestricted contributions to those programs.

There was a significant reduction in the Special Education contribution due to the District's position control cleanup, which identified and eliminated Special Education positions that were no longer needed. In addition, districtwide account code corrections improved the alignment of expenditures with appropriate funding sources, further reducing reliance on unrestricted General Fund support.

As of First Interim, the only remaining unrestricted contributions are those required on an ongoing basis, specifically Special Education and Routine Restricted Maintenance (RRMA). All other restricted programs are fully supported by their respective funding sources. These actions improve fiscal transparency, strengthen compliance with CSAM guidance, and support more sustainable budgeting practices moving forward.

Reserve Standard Compliance - Meeting 3%

While the District meets the reserve standard in the current year (2025–26), projections for 2026–27 and 2027–28 indicate reserves falling below the required 3% threshold due to ongoing structural deficits, resulting in negative available reserve balances in the out-years. This condition continues to impact the District's fiscal certification and reflects the challenges addressed through state receivership oversight.

Restoring and sustaining reserves at or above the required minimum remains a central objective of the District's fiscal recovery plan. Ongoing actions include expenditure reductions, position control, improved budget alignment, and enhanced financial monitoring. Progress toward reserve restoration will continue to be closely tracked and reported to the County Office of Education, the California Department of Education (CDE), and FCMAT as part of the District's recovery and stabilization efforts.

Reserves

Reserve Standard

Description	Object(s)	Adjusted Base Year 2025-26	Year 2 2026-27	Year 3 2027-28
Available Reserves - by Amount		$ 4,691,916.09	$ (1,565,190.68)	$ (7,291,478.03)
Available Reserves - by Percent (available Reserves by Amount divided by Total Expenditures and Other Financing Uses)		10.94%	-3.72%	-17.26%
Reserve Standard (greater of by Amount or by Percent)		$ 1,286,869.87	$ 1,261,193.61	$ 1,267,627.04
Reserve Standard Percentage Level		3.00%	3.00%	3.00%
Available Reserves Meet Reserve Standard		**Met**	**Not Met**	**Not Met**
Difference (Available Reserves Less Minimum Reserve Standard)		3,405,046.22	(2,826,384.29)	(8,559,105.07)

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.

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PLUMAS UNIFIED SCHOOL DISTRICT

Multi-Year Projection (MYP)

2025-20261st Interim Budget

Description	ObjectCodes	2025-26				2026-27				2027-28		
		Unrestricted	Restricted	Combined	DIFF	Unrestricted	Restricted	Combined	DIFF	Unrestricted	Restricted	Combined
(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/Revenue Limit Sources	8010-8099	$ 24,823,432	$ -	$ 24,823,432	4.6%	$ 25,959,157	$ -	$ 25,959,157	4.4%	$ 27,102,598	$ -	$ 27,102,598
2. Federal Revenues	8100-8299	$ 1,283,000	$ 1,729,873	$ 3,012,873	-10.5%	$ 1,283,000	$ 1,414,011	$ 2,697,011	0.0%	$ 1,283,000	$ 1,414,011	$ 2,697,011
3. Other State Revenues	8300-8599	$ 590,442	$ 5,146,585	$ 5,737,027	-17.8%	$ 416,649	$ 4,299,974	$ 4,716,624	1.1%	$ 405,073	$ 4,361,257	$ 4,766,330
4. Other Local Revenues	8600-8799	$ 1,276,835	$ 998,626	$ 2,275,461	-8.8%	$ 1,028,544	$ 1,046,100	$ 2,074,644	2.4%	$ 1,028,544	$ 1,096,100	$ 2,124,644
5. Total Revenue (Sum lines A1 thru A4)		**$ 27,973,709**	**$ 7,875,084**	**$ 35,848,794**	-1.1%	**$ 28,687,350**	**$ 6,760,086**	**$ 35,447,436**	3.5%	**$ 29,819,216**	**$ 6,871,368**	**$ 36,690,584**
6. Other Financing Sources												
a. Transfers In	8900-8929	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
b. Other Sources	8930-8979	$ 8,500,000	$ -	$ 8,500,000	-100.0%	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
c. Contributions	8980-8999	$ (4,840,391)	$ 4,840,391	$ -	0.0%	$ (4,984,679)	$ 4,984,679	$ -	0.0%	$ (5,096,460)	$ 5,096,460	$ -
7. Total (Sum lines A1 thru A5c)		**$ 31,633,319**	**$ 12,715,475**	**$ 44,348,794**	-20.1%	**$ 23,702,671**	**$ 11,744,765**	**$ 35,447,436**	3.5%	**$ 24,722,755**	**$ 11,967,828**	**$ 36,690,584**
B. EXPENDITURES AND OTHER FINANCING USES												
1. Certificated Salaries	**1000-1999**	$ 9,581,740	$ 3,242,064	$ 12,823,804	1.9%	$ 9,946,032	$ 3,127,091	$ 13,073,123	0.8%	$ 10,145,871	$ 3,035,562	$ 13,181,433
2. Classified Salaries	**2000-2999**	$ 3,530,651	$ 3,082,252	$ 6,612,903	0.0%	$ 3,844,998	$ 2,769,160	$ 6,614,158	2.5%	$ 3,942,917	$ 2,835,945	$ 6,778,862
3. Employee Benefits	3000-3999	$ 5,941,727	$ 2,735,381	$ 8,677,109	-0.1%	$ 6,130,171	$ 2,534,768	$ 8,664,939	2.2%	$ 6,257,094	$ 2,594,809	$ 8,851,903
4. Books and Supplies	4000-4999	$ 1,268,531	$ 3,309,713	$ 4,578,244	-29.0%	$ 1,460,181	$ 1,789,704	$ 3,249,885	-15.9%	$ 1,387,780	$ 1,346,223	$ 2,734,003
5. Services and Other Operating Expenditures	5000-5999	$ 5,391,824	$ 1,766,249	$ 7,158,073	-3.0%	$ 5,535,126	$ 1,407,527	$ 6,942,653	3.8%	$ 5,673,861	$ 1,535,361	$ 7,209,222
6. Capital Outlay	6000-6999	$ 589,955	$ 358,186	$ 948,141	-15.1%	$ 589,955	$ 215,126	$ 805,081	0.0%	$ 589,955	$ 215,126	$ 805,081
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	$ 724,394	$ -	$ 724,394	89.7%	$ 1,374,394	$ -	$ 1,374,394	0.0%	$ 1,374,394	$ -	$ 1,374,394
8. Other Outgo - Transfers of Indirect Costs	7300-7399	$ (162,477)	$ 136,543	$ (25,934)	336.5%	$ (162,477)	$ 49,275	$ (113,202)	0.5%	$ (162,477)	$ 48,700	$ (113,778)
9. Other Financing Uses				$ -				$ -				$ -
a. Transfers Out	7600-7629	$ 1,240,522	$ 158,408	$ 1,398,930	-11.3%	$ 1,240,522	$ -	$ 1,240,522	0.0%	$ 1,240,522	$ -	$ 1,240,522
b. Other Uses	7630-7699	$ -	$ -	$ -	0.0%	$ -	$ -	$ -	0.0%	$ -	$ -	$ -
11. Total (Sum lines B1 thru B10)		**$ 28,106,867**	**$ 14,788,795**	**$ 42,895,663**	-2.4%	**$ 29,958,903**	**$ 11,892,651**	**$ 41,851,554**	0.5%	**$ 30,449,917**	**$ 11,611,726**	**$ 42,061,643**
C. NET INCREASE (DECREASE) IN FUND BALANCE												
(Line A6 minus line B11)		$ 3,526,451	$ (2,073,320)	$ 1,453,131		$ (6,256,233)	$ (147,886)	$ (6,404,119)		$ (5,727,162)	$ 356,102	$ (5,371,059)
D. FUND BALANCE												
1.Net Beginning Fund Balance(Form 01I, line F1e)		$ 1,139,088	$ 5,994,990	$ 7,134,077		$ 4,665,539	$ 3,921,670	$ 8,587,208		$ (1,590,694)	$ 3,773,784	$ 2,183,090
2. Ending Fund Balance (Sum lines C and D1)		**$ 1,139,088**	**$ 5,994,990**	**$ 7,134,077**		**$ (1,590,694)**	**$ 3,773,784**	**$ 2,183,090**		**$ (7,317,855)**	**$ 4,129,886**	**$ (3,187,969)**
3. Components of Ending Fund Balance (Form 01I)												
a. Nonspendable	9710-9719	$ -	$ -	$ -		$ -	$ -	$ -		$ -	$ -	$ -
b. Restricted	9740		$ 3,921,670	$ 3,921,670			$ 3,773,784	$ 3,773,784			$ 4,129,886	$ 4,129,886
c. Committed				$ -				$ -				$ -
1. Stabilization Arrangements	9750	$ -		$ -		$ -		$ -		$ -		$ -
2. Other Commitments	9760	$ -		$ -		$ -		$ -		$ -		$ -
d. Assigned	9780	$ -		$ -		$ -		$ -		$ -		$ -
e. Unassigned/Unappropriated				$ -				$ -				$ -
1. Reserve for Economic Uncertainties	9789	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
2. Unassigned/Unappropriated	9790	#N/A	#N/A	#N/A		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A
f. Total Components of Ending Fund Balance		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A		#N/A	#N/A	#N/A

PLUMAS UNIFIED SCHOOL DISTRICT
2024-2025 1st Interim
Cash Flow Worksheet - YEAR 1 2025-2026

Actuals Through Sept														
Description	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**April**	**May**	**June**	**Accural**	**Total**
BEGINNING CASH	**$ 5,589,644**	**$ 7,169,401**	**$ 5,703,010**	**$ 11,937,865**	**$ 9,951,784**	**$ 7,363,724**	**$ 16,753,379**	**$ 13,636,394**	**$ 10,361,793**	**$ 5,989,618**	**$ 15,647,434**	**$ 12,707,833**		
RECEIPTS														
LCFF Sources														
State Aid	$ 192,812	$ 379,645	$ 457,777	$ 191,687	$ -	$ 75,962	$ 83,310	$ -	$ 75,962	$ -	$ -	$ 159,229	$ 75,962	$ 1,692,344
Property Tax	$ -	$ -	$ -	$ -	$ -	$ 13,466,487	$ -	$ -	$ -	$ 13,466,487	$ -	$ -	$ -	$ 26,932,974
Miscellaneous Funds	$ -	$ (221,440)	$ (442,880)	$ (295,253)	$ (324,100)	$ (302,041)	$ (302,041)	$ (302,041)	$ (528,571)	$ (264,286)	$ (264,286)	$ (264,286)	$ (264,286)	$ (3,775,509)
Federal Revenue	$ 12,057	$ 222,523	$ 3,091	$ 4,766	$ 3,551	$ 395,269	$ 222,523	$ 395,269	$ 110,986	$ 395,269	$ 852,299	$ 395,269	$ -	$ 3,012,873
Other State Revenue	$ 973,899	$ 1,144,514	$ 1,170,869	$ 1,124,978	$ 4,793	$ 157,440	$ 386,042	$ 3,091	$ 157,440	$ 146,479	$ -	$ 310,042	$ 157,440	$ 5,737,027
Other Local Revenue	$ 228,370	$ 225,793	$ 169,102	$ 11,331	$ 17,871	$ 62,073	$ 169,102	$ 613,448	$ 62,073	$ 316,020	$ 169,102	$ 62,073	$ 169,102	$ 2,275,461
Interfund Transfers in	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
All Other Financing Sources	$ -	$ -	$ 8,500,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,500,000
RECEIPTS	**$ 1,407,138**	**$ 1,751,034**	**$ 9,857,960**	**$ 1,037,508**	**$ (297,885)**	**$ 13,855,190**	**$ 558,937**	**$ 709,768**	**$ (122,111)**	**$ 14,059,971**	**$ 757,116**	**$ 662,327**	**$ 138,218**	**$ 44,375,171**
DISBURSEMENTS														
Certificated Salaries	$ 138,773	$ 1,106,924	$ 1,020,875	$ 1,156,531	$ 1,092,908	$ 1,186,828	$ 1,186,828	$ 1,186,828	$ 1,186,828	$ 1,186,828	$ 1,186,828	$ 1,186,828	$ -	$ 12,823,804
Classified Salaries	$ 93,730	$ 658,722	$ 558,750	$ 599,354	$ 593,227	$ 587,017	$ 587,017	$ 587,017	$ 587,017	$ 587,017	$ 587,017	$ 587,017	$ -	$ 6,612,903
Employee Benefits	$ 477,494	$ 897,633	$ 684,879	$ 738,847	$ 709,363	$ 738,413	$ 738,413	$ 738,413	$ 738,413	$ 738,413	$ 738,413	$ 738,413	$ -	$ 8,677,109
Books and Supplies	$ 73,043	$ 268,195	$ 287,173	$ 145,023	$ 76,168	$ 532,663	$ 532,663	$ 532,663	$ 532,663	$ 532,663	$ 532,663	$ 532,664	$ -	$ 4,578,244
Services	$ 791,271	$ 247,502	$ 659,032	$ 355,510	$ 213,104	$ 698,807	$ 304,400	$ 1,093,216	$ 698,807	$ 1,093,216	$ 304,400	$ 698,808	$ -	$ 7,158,073
Capital Outlay	$ 83,504	$ 22,000	$ 37,609	$ -	$ 23,509	$ 111,645	$ 111,645	$ 150,722	$ 111,645	$ 33,496	$ 150,722	$ 111,645	$ -	$ 948,141
Other Outgo	$ 335,350	$ -	$ 59,164	$ 1,542	$ -	$ -	$ -	$ -	$ 164,169	$ -	$ -	$ 164,169	$ (25,934)	$ 698,460
Interfund Transfers Out	$ -	$ -	$ 158,408	$ -	$ -	$ 620,261	$ -	$ -	$ -	$ -	$ -	$ 620,261	$ -	$ 1,398,930
All Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
DISBURSEMENTS	**$ 1,993,166**	**$ 3,200,975**	**$ 3,465,888**	**$ 2,996,806**	**$ 2,708,278**	**$ 4,475,634**	**$ 3,460,966**	**$ 4,288,859**	**$ 4,019,542**	**$ 4,171,633**	**$ 3,500,043**	**$ 4,639,806**	**$ (25,934)**	**$ 42,895,662**
BALANCE SHEET														
Assets and Deferred Outflows														
Cash Not In Treasury	$ -	$ (1,270)	$ (2,806)	$ (300)	$ -	$ (2,806)	$ (1,820)	$ (1,270)	$ (1,820)	$ (1,820)	$ (2,806)	$ (1,270)		
Accounts Receivable	$ 746,703	$ 17,396	$ 95,485	$ 41,667	$ 503,372	$ 12,905	$ 22,399	$ 17,396	$ 6,832	$ 6,832	$ 41,667	$ (5,779,741)		
Due From Other Funds	$ (196)	$ (65)	$ (300,000)	$ -	$ -	$ -	$ -	$ 298,784	$ -	$ -	$ -	$ -		
Stores	$ (211)	$ 8,634	$ 4,477	$ 2,398	$ (7,336)	$ -	$ -	$ -	$ -	$ -	$ -	$ (364,972)		
Prepaid Expenditures	$ 2,706	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Other Current Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Lease Receivable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Deferred Outflows of Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ 749,001	$ 24,695	$ (202,844)	$ 43,765	$ 496,037	$ 10,099	$ 20,579	$ 314,910	$ 5,012	$ 5,012	$ 38,861	$ (6,151,394)		
Liabilities and Deferred Inflows														
Accounts Payable	$ (1,221,201)	$ 41,145	$ (45,629)	$ 70,548	$ 77,934	$ -	$ 235,534	$ 10,420	$ 235,534	$ 235,534	$ 235,534	$ 235,534		
Due To Other Funds	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Current Loans	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Unearned Revenues	$ (401,596)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
Deferred Inflows of Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		
SUBTOTAL	$ (1,622,797)	$ 41,145	$ (45,629)	$ 70,548	$ 77,934	$ -	$ 235,534	$ 10,420	$ 235,534	$ 235,534	$ 235,534	$ 235,534		
Nonoperating														
Suspense Clearing	$ -	$ -	$ -	$ 16,381	$ (12,332)	$ (4,049)	$ -	$ -	$ -	$ -	$ -	$ -		
BALANCE SHEET	$ 2,371,798	$ (16,450)	$ (157,216)	$ (26,783)	$ 418,103	$ 10,099	$ (214,955)	$ 304,490	$ (230,522)	$ (230,522)	$ (196,673)	$ (6,386,928)		
NET	$ 1,785,770	$ (1,466,391)	$ 6,234,856	$ (1,986,082)	$ (2,588,060)	$ 9,389,655	$ (3,116,985)	$ (3,274,601)	$ (4,372,175)	$ 9,657,816	$ (2,939,600)	$ (10,364,407)		
ENDING CASH	**$ 7,169,401**	**$ 5,703,010**	**$ 11,937,865**	**$ 9,951,784**	**$ 7,363,724**	**$ 16,753,379**	**$ 13,636,394**	**$ 10,361,793**	**$ 5,989,618**	**$ 15,647,434**	**$ 12,707,833**	**$ 2,343,426**		

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: Richard DuVarney Title: County Administrator

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

_____ 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.

X 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: Stephanie Shatto Telephone: 530-283-6500

Title: Interim CBO E-mail: sshattoo@pcoe.k12.ca.us

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?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
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	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	24,555,518.99	24,555,518.99	262,347.50	24,823,432.16	267,913.17	1.1%
2) Federal Revenue		8100-8299	983,000.00	983,000.00	0.00	1,283,000.00	300,000.00	30.5%
3) Other State Revenue		8300-8599	297,000.00	297,000.00	42,936.67	590,442.00	293,442.00	98.8%
4) Other Local Revenue		8600-8799	773,000.00	773,000.00	456,593.64	1,276,835.03	503,835.03	65.2%
5) TOTAL, REVENUES			26,608,518.99	26,608,518.99	761,877.81	27,973,709.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,215,744.91	9,215,744.91	2,623,125.97	9,581,739.74	(365,994.83)	-4.0%
2) Classified Salaries		2000-2999	3,827,551.19	3,827,551.19	926,174.31	3,530,650.53	296,900.66	7.8%
3) Employee Benefits		3000-3999	5,202,239.65	5,202,239.65	2,002,503.81	5,941,727.47	(739,487.82)	-14.2%
4) Books and Supplies		4000-4999	766,210.70	766,210.70	505,270.90	1,268,530.80	(502,320.10)	-65.6%
5) Services and Other Operating Expenditures		5000-5999	4,020,913.99	4,020,913.99	1,877,253.42	5,391,823.97	(1,370,909.98)	-34.1%
6) Capital Outlay		6000-6999	1,543,869.07	1,543,869.07	85,457.30	589,955.40	953,913.67	61.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,227,039.65	1,227,039.65	396,055.98	724,394.27	502,645.38	41.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(110,740.38)	(110,740.38)	0.00	(162,477.37)	51,736.99	-46.7%
9) TOTAL, EXPENDITURES			25,692,828.78	25,692,828.78	8,415,841.69	26,866,344.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			915,690.21	915,690.21	(7,653,963.88)	1,107,364.38		
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	847,973.28	847,973.28	0.00	1,240,522.46	(392,549.18)	-46.3%
2) Other Sources/Uses								
a) Sources		8930-8979	450,000.00	450,000.00	8,500,000.00	8,500,000.00	8,050,000.00	1,788.9%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,129,368.46)	(8,129,368.46)	0.00	(4,840,390.69)	3,288,977.77	-40.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,527,341.74)	(8,527,341.74)	8,500,000.00	2,419,086.85		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,611,651.53)	(7,611,651.53)	846,036.12	3,526,451.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,070.21	173,070.21		1,139,087.58	966,017.37	558.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,070.21	173,070.21		1,139,087.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,070.21	173,070.21		1,139,087.58		
2) Ending Balance, June 30 (E + F1e)			(7,438,581.32)	(7,438,581.32)		4,665,538.81		
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	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	(7,438,581.32)	(7,438,581.32)		4,665,538.81		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,389,346.00	1,389,346.00	1,144,593.50	1,389,346.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	305,988.00	305,988.00	77,327.00	303,846.00	(2,142.00)	-0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	(848.00)	(848.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,256.66	130,256.66	0.00	131,375.04	1,118.38	0.9%
Timber Yield Tax		8022	186,630.86	186,630.86	0.00	164,637.63	(21,993.23)	-11.8%
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	25,678,636.98	25,678,636.98	0.00	25,924,593.15	245,956.17	1.0%
Unsecured Roll Taxes		8042	701,598.49	701,598.49	0.00	685,991.34	(15,607.15)	-2.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	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			28,392,456.99	28,392,456.99	1,221,920.50	28,598,941.16	206,484.17	0.7%
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	(3,836,938.00)	(3,836,938.00)	(959,573.00)	(3,775,509.00)	61,429.00	-1.6%
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			24,555,518.99	24,555,518.99	262,347.50	24,823,432.16	267,913.17	1.1%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	900,000.00	900,000.00	0.00	1,200,000.00	300,000.00	33.3%
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	83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			983,000.00	983,000.00	0.00	1,283,000.00	300,000.00	30.5%
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	73,000.00	73,000.00	0.00	75,592.00	2,592.00	3.6%
Lottery - Unrestricted and Instructional Materials		8560	200,000.00	200,000.00	42,936.67	514,450.00	314,450.00	157.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Arts and Music in Schools (Prop 28)	6770	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	24,000.00	24,000.00	0.00	400.00	(23,600.00)	-98.3%
TOTAL, OTHER STATE REVENUE			297,000.00	297,000.00	42,936.67	590,442.00	293,442.00	98.8%
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	5,000.00	5,000.00	143,968.83	179,111.80	174,111.80	3,482.2%
Interest		8660	150,000.00	150,000.00	98,290.91	248,290.91	98,290.91	65.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	618,000.00	618,000.00	0.00	618,000.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	214,333.90	231,432.32	231,432.32	New
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			773,000.00	773,000.00	456,593.64	1,276,835.03	503,835.03	65.2%
TOTAL, REVENUES			26,608,518.99	26,608,518.99	761,877.81	27,973,709.19	1,365,190.20	5.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,973,047.66	6,973,047.66	1,948,155.90	7,693,796.35	(720,748.69)	-10.3%
Certificated Pupil Support Salaries		1200	373,705.62	373,705.62	113,060.73	409,804.87	(36,099.25)	-9.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,868,991.63	1,868,991.63	561,909.34	1,478,138.52	390,853.11	20.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,215,744.91	9,215,744.91	2,623,125.97	9,581,739.74	(365,994.83)	-4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	358,159.12	358,159.12	45,327.14	209,214.67	148,944.45	41.6%
Classified Support Salaries		2200	2,121,626.46	2,121,626.46	516,658.74	2,110,580.54	11,045.92	0.5%
Classified Supervisors' and Administrators' Salaries		2300	289,001.35	289,001.35	111,942.55	285,216.02	3,785.33	1.3%
Clerical, Technical and Office Salaries		2400	1,007,601.49	1,007,601.49	227,433.02	880,078.52	127,522.97	12.7%
Other Classified Salaries		2900	51,162.77	51,162.77	24,812.86	45,560.78	5,601.99	10.9%
TOTAL, CLASSIFIED SALARIES			3,827,551.19	3,827,551.19	926,174.31	3,530,650.53	296,900.66	7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,461,860.78	1,461,860.78	467,168.51	1,592,015.90	(130,155.12)	-8.9%
PERS		3201-3202	1,106,338.80	1,106,338.80	245,011.52	956,479.14	149,859.66	13.5%
OASDI/Medicare/Alternative		3301-3302	486,873.35	486,873.35	115,616.91	383,119.31	103,754.04	21.3%
Health and Welfare Benefits		3401-3402	1,719,235.54	1,719,235.54	581,525.07	1,894,604.68	(175,369.14)	-10.2%
Unemployment Insurance		3501-3502	5,654.92	5,654.92	18,216.08	23,930.22	(18,275.30)	-323.2%
Workers' Compensation		3601-3602	422,276.26	422,276.26	122,935.39	637,889.39	(215,613.13)	-51.1%
OPEB, Allocated		3701-3702	0.00	0.00	156,441.55	158,100.05	(158,100.05)	New
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	295,588.78	295,588.78	(295,588.78)	New
TOTAL, EMPLOYEE BENEFITS			5,202,239.65	5,202,239.65	2,002,503.81	5,941,727.47	(739,487.82)	-14.2%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	62,596.48	2,724.64	(2,724.64)	New
Books and Other Reference Materials		4200	3,005.07	3,005.07	8,574.97	2,676.35	328.72	10.9%
Materials and Supplies		4300	746,899.62	746,899.62	167,714.33	985,369.61	(238,469.99)	-31.9%
Noncapitalized Equipment		4400	16,306.01	16,306.01	266,385.12	277,760.20	(261,454.19)	-1,603.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			766,210.70	766,210.70	505,270.90	1,268,530.80	(502,320.10)	-65.6%
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	56,384.08	56,384.08	7,389.05	71,753.86	(15,369.78)	-27.3%
Dues and Memberships		5300	25,870.00	25,870.00	20,853.48	23,462.10	2,407.90	9.3%
Insurance		5400-5450	492,731.25	492,731.25	582,309.05	616,690.98	(123,959.73)	-25.2%
Operations and Housekeeping Services		5500	1,403,733.85	1,403,733.85	284,830.96	1,519,664.81	(115,930.96)	-8.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	395,657.74	395,657.74	401,370.72	587,922.72	(192,264.98)	-48.6%
Transfers of Direct Costs		5710	(69,677.10)	(69,677.10)	15,423.50	29,882.48	(99,559.58)	142.9%
Transfers of Direct Costs - Interfund		5750	(1,825.40)	(1,825.40)	0.00	(1,825.40)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,661,124.17	1,661,124.17	542,772.43	2,473,338.16	(812,213.99)	-48.9%
Communications		5900	56,915.40	56,915.40	22,304.23	70,934.26	(14,018.86)	-24.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,020,913.99	4,020,913.99	1,877,253.42	5,391,823.97	(1,370,909.98)	-34.1%
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	1,085,943.47	1,085,943.47	85,457.30	132,029.80	953,913.67	87.8%
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	457,925.60	457,925.60	0.00	457,925.60	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			1,543,869.07	1,543,869.07	85,457.30	589,955.40	953,913.67	61.8%
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%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	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	350,000.00	350,000.00	134,990.67	260,235.10	89,764.90	25.6%
Other Debt Service - Principal		7439	877,039.65	877,039.65	261,065.31	464,159.17	412,880.48	47.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,227,039.65	1,227,039.65	396,055.98	724,394.27	502,645.38	41.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(84,806.00)	(84,806.00)	0.00	(136,542.99)	51,736.99	-61.0%
Transfers of Indirect Costs - Interfund		7350	(25,934.38)	(25,934.38)	0.00	(25,934.38)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(110,740.38)	(110,740.38)	0.00	(162,477.37)	51,736.99	-46.7%
TOTAL, EXPENDITURES			25,692,828.78	25,692,828.78	8,415,841.69	26,866,344.81	(1,173,516.03)	-4.6%
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	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	531,969.86	531,969.86	0.00	608,515.62	(76,545.76)	-14.4%
Other Authorized Interfund Transfers Out		7619	316,003.42	316,003.42	0.00	632,006.84	(316,003.42)	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			847,973.28	847,973.28	0.00	1,240,522.46	(392,549.18)	-46.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	8,500,000.00	8,500,000.00	8,500,000.00	New
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	450,000.00	450,000.00	0.00	0.00	(450,000.00)	-100.0%
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			450,000.00	450,000.00	8,500,000.00	8,500,000.00	8,050,000.00	1,788.9%
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	(8,129,368.46)	(8,129,368.46)	0.00	(4,840,390.69)	3,288,977.77	-40.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,129,368.46)	(8,129,368.46)	0.00	(4,840,390.69)	3,288,977.77	-40.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,527,341.74)	(8,527,341.74)	8,500,000.00	2,419,086.85	10,946,428.59	-128.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,442,069.26	1,442,069.26	242,437.42	1,729,873.07	287,803.81	20.0%
3) Other State Revenue		8300-8599	5,680,479.26	5,680,479.26	4,371,322.71	5,146,585.16	(533,894.10)	-9.4%
4) Other Local Revenue		8600-8799	820,598.44	820,598.44	178,002.34	998,626.21	178,027.77	21.7%
5) TOTAL, REVENUES			7,943,146.96	7,943,146.96	4,791,762.47	7,875,084.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,844,408.63	4,844,408.63	837,642.14	3,242,064.21	1,602,344.42	33.1%
2) Classified Salaries		2000-2999	4,588,101.96	4,588,101.96	1,001,340.23	3,082,252.18	1,505,849.78	32.8%
3) Employee Benefits		3000-3999	4,040,916.80	4,040,916.80	802,200.43	2,735,381.09	1,305,535.71	32.3%
4) Books and Supplies		4000-4999	2,859,683.23	2,859,683.23	233,408.85	3,309,712.88	(450,029.65)	-15.7%
5) Services and Other Operating Expenditures		5000-5999	1,276,635.13	1,276,635.13	175,355.98	1,766,248.84	(489,613.71)	-38.4%
6) Capital Outlay		6000-6999	235,674.49	235,674.49	57,654.97	358,185.59	(122,511.10)	-52.0%
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	84,806.00	84,806.00	0.00	136,542.99	(51,736.99)	-61.0%
9) TOTAL, EXPENDITURES			17,930,226.24	17,930,226.24	3,107,602.60	14,630,387.78		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,987,079.28)	(9,987,079.28)	1,684,159.87	(6,755,303.34)		
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	158,407.50	158,407.50	(158,407.50)	New
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	8,129,368.46	8,129,368.46	0.00	4,840,390.69	(3,288,977.77)	-40.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,129,368.46	8,129,368.46	(158,407.50)	4,681,983.19		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,857,710.82)	(1,857,710.82)	1,525,752.37	(2,073,320.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,725,751.13	5,725,751.13		5,994,989.73	269,238.60	4.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,725,751.13	5,725,751.13		5,994,989.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,725,751.13	5,725,751.13		5,994,989.73		
2) Ending Balance, June 30 (E + F1e)			3,868,040.31	3,868,040.31		3,921,669.58		
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		

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	3,928,025.82	3,928,025.82		3,921,669.58		
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	(59,985.51)	(59,985.51)		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	561,772.37	561,772.37	0.00	473,183.00	(88,589.37)	-15.8%
Special Education Discretionary Grants		8182	50,477.04	50,477.04	0.00	46,912.00	(3,565.04)	-7.1%
Child Nutrition Programs		8220	0.00	0.00	218,932.15	129,701.06	129,701.06	New
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	664,178.00	664,178.00	0.00	635,266.00	(28,912.00)	-4.4%
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	82,674.00	82,674.00	0.00	80,488.00	(2,186.00)	-2.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	2,232.00	2,232.00	New
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	9,674.00	9,674.00	New
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	45,000.00	45,000.00	0.00	47,796.00	2,796.00	6.2%
Career and Technical Education	3500-3599	8290	23,444.00	23,444.00	0.00	22,345.00	(1,099.00)	-4.7%
All Other Federal Revenue	All Other	8290	14,523.85	14,523.85	23,505.27	282,276.01	267,752.16	1,843.5%
TOTAL, FEDERAL REVENUE			1,442,069.26	1,442,069.26	242,437.42	1,729,873.07	287,803.81	20.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	1,778,144.00	1,778,144.00	1,637,098.00	1,818,998.00	40,854.00	2.3%
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	21,695.81	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	106,776.00	106,776.00	44,856.43	115,310.04	8,534.04	8.0%
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	936,369.00	936,369.00	1,313,248.00	1,459,164.00	522,795.00	55.8%
After School Education and Safety (ASES)	6010	8590	104,213.86	104,213.86	13,102.92	101,486.17	(2,727.69)	-2.6%

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)
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	341,160.83	341,160.83	166,992.17	166,992.17	(174,168.66)	-51.1%
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	254,843.00	254,843.00	256,170.00	284,634.00	29,791.00	11.7%
Specialized Secondary	7370	8590	57,139.37	57,139.37	84,349.97	157,139.37	100,000.00	175.0%
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	2,101,833.20	2,101,833.20	833,809.41	1,042,861.41	(1,058,971.79)	-50.4%
TOTAL, OTHER STATE REVENUE			5,680,479.26	5,680,479.26	4,371,322.71	5,146,585.16	(533,894.10)	-9.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	2,380.56	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	2,525.99	2,525.99	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	820,598.44	820,598.44	0.00	820,598.44	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	0.00	0.00	175,621.78	175,501.78	175,501.78	New

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	0.00	0.00	0.00	0.00	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			820,598.44	820,598.44	178,002.34	998,626.21	178,027.77	21.7%
TOTAL, REVENUES			7,943,146.96	7,943,146.96	4,791,762.47	7,875,084.44	(68,062.52)	-0.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,365,998.16	3,365,998.16	564,852.44	2,357,784.33	1,008,213.83	30.0%
Certificated Pupil Support Salaries		1200	895,850.18	895,850.18	163,561.75	574,513.98	321,336.20	35.9%
Certificated Supervisors' and Administrators' Salaries		1300	582,560.29	582,560.29	109,227.95	309,765.90	272,794.39	46.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,844,408.63	4,844,408.63	837,642.14	3,242,064.21	1,602,344.42	33.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,674,985.99	2,674,985.99	474,172.82	1,558,626.74	1,116,359.25	41.7%
Classified Support Salaries		2200	1,462,808.01	1,462,808.01	418,454.43	1,228,328.48	234,479.53	16.0%
Classified Supervisors' and Administrators' Salaries		2300	227,276.67	227,276.67	49,058.25	156,225.03	71,051.64	31.3%
Clerical, Technical and Office Salaries		2400	136,220.97	136,220.97	29,031.60	97,199.40	39,021.57	28.6%
Other Classified Salaries		2900	86,810.32	86,810.32	30,623.13	41,872.53	44,937.79	51.8%
TOTAL, CLASSIFIED SALARIES			4,588,101.96	4,588,101.96	1,001,340.23	3,082,252.18	1,505,849.78	32.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	769,375.46	769,375.46	143,823.55	536,075.93	233,299.53	30.3%
PERS		3201-3202	1,284,606.06	1,284,606.06	269,065.46	820,916.23	463,689.83	36.1%
OASDI/Medicare/Alternative		3301-3302	444,519.40	444,519.40	84,750.14	270,855.97	173,663.43	39.1%
Health and Welfare Benefits		3401-3402	1,188,713.66	1,188,713.66	239,097.30	884,911.64	303,802.02	25.6%
Unemployment Insurance		3501-3502	16,143.62	16,143.62	845.33	7,027.35	9,116.27	56.5%
Workers' Compensation		3601-3602	337,558.60	337,558.60	64,618.65	215,593.97	121,964.63	36.1%
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			4,040,916.80	4,040,916.80	802,200.43	2,735,381.09	1,305,535.71	32.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	106,776.00	106,776.00	80,604.52	93,887.08	12,888.92	12.1%

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	31,896.39	31,896.39	21,018.07	56,519.01	(24,622.62)	-77.2%
Materials and Supplies		4300	2,614,877.44	2,614,877.44	78,505.58	2,888,238.25	(273,360.81)	-10.5%
Noncapitalized Equipment		4400	106,133.40	106,133.40	50,689.86	232,102.40	(125,969.00)	-118.7%
Food		4700	0.00	0.00	2,590.82	38,966.14	(38,966.14)	New
TOTAL, BOOKS AND SUPPLIES			2,859,683.23	2,859,683.23	233,408.85	3,309,712.88	(450,029.65)	-15.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	241,588.27	241,588.27	3,111.74	252,627.55	(11,039.28)	-4.6%
Travel and Conferences		5200	44,771.95	44,771.95	16,808.30	168,146.59	(123,374.64)	-275.6%
Dues and Memberships		5300	5,652.00	5,652.00	4,162.73	30,988.03	(25,336.03)	-448.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,261.24	6,261.24	2,010.53	6,261.24	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	91,198.22	91,198.22	25,160.46	108,775.20	(17,576.98)	-19.3%
Transfers of Direct Costs		5710	69,677.10	69,677.10	1,371.44	(29,882.48)	99,559.58	142.9%
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	816,769.29	816,769.29	122,575.13	1,228,612.71	(411,843.42)	-50.4%
Communications		5900	717.06	717.06	155.65	720.00	(2.94)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,276,635.13	1,276,635.13	175,355.98	1,766,248.84	(489,613.71)	-38.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,550.40	14,550.40	0.00	14,550.40	0.00	0.0%
Buildings and Improvements of Buildings		6200	192,188.75	192,188.75	14,498.89	214,188.75	(22,000.00)	-11.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	28,935.34	28,935.34	43,156.08	129,446.44	(100,511.10)	-347.4%
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			235,674.49	235,674.49	57,654.97	358,185.59	(122,511.10)	-52.0%
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%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	84,806.00	84,806.00	0.00	136,542.99	(51,736.99)	-61.0%
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			84,806.00	84,806.00	0.00	136,542.99	(51,736.99)	-61.0%
TOTAL, EXPENDITURES			17,930,226.24	17,930,226.24	3,107,602.60	14,630,387.78	3,299,838.46	18.4%
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	158,407.50	158,407.50	(158,407.50)	New
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	158,407.50	158,407.50	(158,407.50)	New
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%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	8,129,368.46	8,129,368.46	0.00	4,840,390.69	(3,288,977.77)	-40.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			8,129,368.46	8,129,368.46	0.00	4,840,390.69	(3,288,977.77)	-40.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			8,129,368.46	8,129,368.46	(158,407.50)	4,681,983.19	3,447,385.27	42.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,555,518.99	24,555,518.99	262,347.50	24,823,432.16	267,913.17	1.1%
2) Federal Revenue		8100-8299	2,425,069.26	2,425,069.26	242,437.42	3,012,873.07	587,803.81	24.2%
3) Other State Revenue		8300-8599	5,977,479.26	5,977,479.26	4,414,259.38	5,737,027.16	(240,452.10)	-4.0%
4) Other Local Revenue		8600-8799	1,593,598.44	1,593,598.44	634,595.98	2,275,461.24	681,862.80	42.8%
5) TOTAL, REVENUES			34,551,665.95	34,551,665.95	5,553,640.28	35,848,793.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,060,153.54	14,060,153.54	3,460,768.11	12,823,803.95	1,236,349.59	8.8%
2) Classified Salaries		2000-2999	8,415,653.15	8,415,653.15	1,927,514.54	6,612,902.71	1,802,750.44	21.4%
3) Employee Benefits		3000-3999	9,243,156.45	9,243,156.45	2,804,704.24	8,677,108.56	566,047.89	6.1%
4) Books and Supplies		4000-4999	3,625,893.93	3,625,893.93	738,679.75	4,578,243.68	(952,349.75)	-26.3%
5) Services and Other Operating Expenditures		5000-5999	5,297,549.12	5,297,549.12	2,052,609.40	7,158,072.81	(1,860,523.69)	-35.1%
6) Capital Outlay		6000-6999	1,779,543.56	1,779,543.56	143,112.27	948,140.99	831,402.57	46.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,227,039.65	1,227,039.65	396,055.98	724,394.27	502,645.38	41.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(25,934.38)	(25,934.38)	0.00	(25,934.38)	0.00	0.0%
9) TOTAL, EXPENDITURES			43,623,055.02	43,623,055.02	11,523,444.29	41,496,732.59		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,071,389.07)	(9,071,389.07)	(5,969,804.01)	(5,647,938.96)		
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	847,973.28	847,973.28	158,407.50	1,398,929.96	(550,956.68)	-65.0%
2) Other Sources/Uses								
a) Sources		8930-8979	450,000.00	450,000.00	8,500,000.00	8,500,000.00	8,050,000.00	1,788.9%
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			(397,973.28)	(397,973.28)	8,341,592.50	7,101,070.04		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,469,362.35)	(9,469,362.35)	2,371,788.49	1,453,131.08		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,898,821.34	5,898,821.34		7,134,077.31	1,235,255.97	20.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,898,821.34	5,898,821.34		7,134,077.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,898,821.34	5,898,821.34		7,134,077.31		
2) Ending Balance, June 30 (E + F1e)			(3,570,541.01)	(3,570,541.01)		8,587,208.39		
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	3,928,025.82	3,928,025.82		3,921,669.58		
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	(7,498,566.83)	(7,498,566.83)		4,665,538.81		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,389,346.00	1,389,346.00	1,144,593.50	1,389,346.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	305,988.00	305,988.00	77,327.00	303,846.00	(2,142.00)	-0.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	(848.00)	(848.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	130,256.66	130,256.66	0.00	131,375.04	1,118.38	0.9%
Timber Yield Tax		8022	186,630.86	186,630.86	0.00	164,637.63	(21,993.23)	-11.8%
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	25,678,636.98	25,678,636.98	0.00	25,924,593.15	245,956.17	1.0%
Unsecured Roll Taxes		8042	701,598.49	701,598.49	0.00	685,991.34	(15,607.15)	-2.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	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			28,392,456.99	28,392,456.99	1,221,920.50	28,598,941.16	206,484.17	0.7%
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	(3,836,938.00)	(3,836,938.00)	(959,573.00)	(3,775,509.00)	61,429.00	-1.6%
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			24,555,518.99	24,555,518.99	262,347.50	24,823,432.16	267,913.17	1.1%
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	561,772.37	561,772.37	0.00	473,183.00	(88,589.37)	-15.8%
Special Education Discretionary Grants		8182	50,477.04	50,477.04	0.00	46,912.00	(3,565.04)	-7.1%
Child Nutrition Programs		8220	0.00	0.00	218,932.15	129,701.06	129,701.06	New
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	900,000.00	900,000.00	0.00	1,200,000.00	300,000.00	33.3%
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	664,178.00	664,178.00	0.00	635,266.00	(28,912.00)	-4.4%
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	82,674.00	82,674.00	0.00	80,488.00	(2,186.00)	-2.6%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	2,232.00	2,232.00	New
Title III, English Learner Program	4203	8290	0.00	0.00	0.00	9,674.00	9,674.00	New
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	45,000.00	45,000.00	0.00	47,796.00	2,796.00	6.2%
Career and Technical Education	3500-3599	8290	23,444.00	23,444.00	0.00	22,345.00	(1,099.00)	-4.7%
All Other Federal Revenue	All Other	8290	97,523.85	97,523.85	23,505.27	365,276.01	267,752.16	274.6%
TOTAL, FEDERAL REVENUE			2,425,069.26	2,425,069.26	242,437.42	3,012,873.07	587,803.81	24.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	1,778,144.00	1,778,144.00	1,637,098.00	1,818,998.00	40,854.00	2.3%
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	21,695.81	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	73,000.00	73,000.00	0.00	75,592.00	2,592.00	3.6%
Lottery - Unrestricted and Instructional Materials		8560	306,776.00	306,776.00	87,793.10	629,760.04	322,984.04	105.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	936,369.00	936,369.00	1,313,248.00	1,459,164.00	522,795.00	55.8%
After School Education and Safety (ASES)	6010	8590	104,213.86	104,213.86	13,102.92	101,486.17	(2,727.69)	-2.6%

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)
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	341,160.83	341,160.83	166,992.17	166,992.17	(174,168.66)	-51.1%
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	254,843.00	254,843.00	256,170.00	284,634.00	29,791.00	11.7%
Specialized Secondary	7370	8590	57,139.37	57,139.37	84,349.97	157,139.37	100,000.00	175.0%
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	2,125,833.20	2,125,833.20	833,809.41	1,043,261.41	(1,082,571.79)	-50.9%
TOTAL, OTHER STATE REVENUE			5,977,479.26	5,977,479.26	4,414,259.38	5,737,027.16	(240,452.10)	-4.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	2,380.56	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	5,000.00	5,000.00	143,968.83	179,111.80	174,111.80	3,482.2%
Interest		8660	150,000.00	150,000.00	98,290.91	250,816.90	100,816.90	67.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,438,598.44	1,438,598.44	0.00	1,438,598.44	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	0.00	0.00	389,955.68	406,934.10	406,934.10	New

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	0.00	0.00	0.00	0.00	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			1,593,598.44	1,593,598.44	634,595.98	2,275,461.24	681,862.80	42.8%
TOTAL, REVENUES			34,551,665.95	34,551,665.95	5,553,640.28	35,848,793.63	1,297,127.68	3.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,339,045.82	10,339,045.82	2,513,008.34	10,051,580.68	287,465.14	2.8%
Certificated Pupil Support Salaries		1200	1,269,555.80	1,269,555.80	276,622.48	984,318.85	285,236.95	22.5%
Certificated Supervisors' and Administrators' Salaries		1300	2,451,551.92	2,451,551.92	671,137.29	1,787,904.42	663,647.50	27.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,060,153.54	14,060,153.54	3,460,768.11	12,823,803.95	1,236,349.59	8.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,033,145.11	3,033,145.11	519,499.96	1,767,841.41	1,265,303.70	41.7%
Classified Support Salaries		2200	3,584,434.47	3,584,434.47	935,113.17	3,338,909.02	245,525.45	6.8%
Classified Supervisors' and Administrators' Salaries		2300	516,278.02	516,278.02	161,000.80	441,441.05	74,836.97	14.5%
Clerical, Technical and Office Salaries		2400	1,143,822.46	1,143,822.46	256,464.62	977,277.92	166,544.54	14.6%
Other Classified Salaries		2900	137,973.09	137,973.09	55,435.99	87,433.31	50,539.78	36.6%
TOTAL, CLASSIFIED SALARIES			8,415,653.15	8,415,653.15	1,927,514.54	6,612,902.71	1,802,750.44	21.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,231,236.24	2,231,236.24	610,992.06	2,128,091.83	103,144.41	4.6%
PERS		3201-3202	2,390,944.86	2,390,944.86	514,076.98	1,777,395.37	613,549.49	25.7%
OASDI/Medicare/Alternative		3301-3302	931,392.75	931,392.75	200,367.05	653,975.28	277,417.47	29.8%
Health and Welfare Benefits		3401-3402	2,907,949.20	2,907,949.20	820,622.37	2,779,516.32	128,432.88	4.4%
Unemployment Insurance		3501-3502	21,798.54	21,798.54	19,061.41	30,957.57	(9,159.03)	-42.0%
Workers' Compensation		3601-3602	759,834.86	759,834.86	187,554.04	853,483.36	(93,648.50)	-12.3%
OPEB, Allocated		3701-3702	0.00	0.00	156,441.55	158,100.05	(158,100.05)	New
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	295,588.78	295,588.78	(295,588.78)	New
TOTAL, EMPLOYEE BENEFITS			9,243,156.45	9,243,156.45	2,804,704.24	8,677,108.56	566,047.89	6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	106,776.00	106,776.00	143,201.00	96,611.72	10,164.28	9.5%

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	34,901.46	34,901.46	29,593.04	59,195.36	(24,293.90)	-69.6%
Materials and Supplies		4300	3,361,777.06	3,361,777.06	246,219.91	3,873,607.86	(511,830.80)	-15.2%
Noncapitalized Equipment		4400	122,439.41	122,439.41	317,074.98	509,862.60	(387,423.19)	-316.4%
Food		4700	0.00	0.00	2,590.82	38,966.14	(38,966.14)	New
TOTAL, BOOKS AND SUPPLIES			3,625,893.93	3,625,893.93	738,679.75	4,578,243.68	(952,349.75)	-26.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	241,588.27	241,588.27	3,111.74	252,627.55	(11,039.28)	-4.6%
Travel and Conferences		5200	101,156.03	101,156.03	24,197.35	239,900.45	(138,744.42)	-137.2%
Dues and Memberships		5300	31,522.00	31,522.00	25,016.21	54,450.13	(22,928.13)	-72.7%
Insurance		5400-5450	492,731.25	492,731.25	582,309.05	616,690.98	(123,959.73)	-25.2%
Operations and Housekeeping Services		5500	1,409,995.09	1,409,995.09	286,841.49	1,525,926.05	(115,930.96)	-8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	486,855.96	486,855.96	426,531.18	696,697.92	(209,841.96)	-43.1%
Transfers of Direct Costs		5710	0.00	0.00	16,794.94	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,825.40)	(1,825.40)	0.00	(1,825.40)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,477,893.46	2,477,893.46	665,347.56	3,701,950.87	(1,224,057.41)	-49.4%
Communications		5900	57,632.46	57,632.46	22,459.88	71,654.26	(14,021.80)	-24.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,297,549.12	5,297,549.12	2,052,609.40	7,158,072.81	(1,860,523.69)	-35.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	14,550.40	14,550.40	0.00	14,550.40	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,278,132.22	1,278,132.22	99,956.19	346,218.55	931,913.67	72.9%
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	486,860.94	486,860.94	43,156.08	587,372.04	(100,511.10)	-20.6%
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			1,779,543.56	1,779,543.56	143,112.27	948,140.99	831,402.57	46.7%
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%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	350,000.00	350,000.00	134,990.67	260,235.10	89,764.90	25.6%
Other Debt Service - Principal		7439	877,039.65	877,039.65	261,065.31	464,159.17	412,880.48	47.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,227,039.65	1,227,039.65	396,055.98	724,394.27	502,645.38	41.0%
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	(25,934.38)	(25,934.38)	0.00	(25,934.38)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(25,934.38)	(25,934.38)	0.00	(25,934.38)	0.00	0.0%
TOTAL, EXPENDITURES			43,623,055.02	43,623,055.02	11,523,444.29	41,496,732.59	2,126,322.43	4.9%
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	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	531,969.86	531,969.86	158,407.50	766,923.12	(234,953.26)	-44.2%
Other Authorized Interfund Transfers Out		7619	316,003.42	316,003.42	0.00	632,006.84	(316,003.42)	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			847,973.28	847,973.28	158,407.50	1,398,929.96	(550,956.68)	-65.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	8,500,000.00	8,500,000.00	8,500,000.00	New
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	450,000.00	450,000.00	0.00	0.00	(450,000.00)	-100.0%
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			450,000.00	450,000.00	8,500,000.00	8,500,000.00	8,050,000.00	1,788.9%
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		
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)			(397,973.28)	(397,973.28)	8,341,592.50	7,101,070.04	(7,499,043.32)	1,884.3%

Resource	Description	2025-26 Projected Totals
2600	Expanded Learning Opportunities Program	1,195,359.51
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	66.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	12,621.82
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	21,782.00
4201	ESSA: Title III, Immigrant Student Program	2,232.00
4203	ESSA: Title III, English Learner Student Program	9,674.00
4510	Indian Education	5,711.01
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	121,672.25
6010	After School Education and Safety (ASES)	2,162.04
6019	Student Support and Professional Development Discretionary Block Grant (SSPDDBG)	473,504.00
6053	Early Education: Universal Prekindergarten (UPK) Planning and Implementation Grant Program - Universal Prekindergarten Planning Grants	175,789.26
6266	Educator Effectiveness, FY 2021-22	11,337.82
6300	Lottery: Instructional Materials	44,843.15
6387	Career Technical Education Incentive Grant Program	40,673.68
6500	Special Education	4,953.16
6520	Special Ed: Project Workability I LEA	18,870.28
6536	Special Ed: Dispute Prevention and Dispute Resolution	12,810.34
6546	Mental Health-Related Services	8,517.41
6547	Special Education Early Intervention Preschool Grant	631,261.90
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	38,555.99
7010	Agricultural Career Technical Education Incentive	1,117.21
7029	Child Nutrition: Food Service Staff Training Funds	13,517.79
7085	Learning Communities for School Success Program	127,741.02
7339	Dual Enrollment Opportunities	240,537.19
7370	Supplementary Programs: Specialized Secondary	6,832.17
7399	LCFF Equity Multiplier	50,535.00
7413	A-G Learning Loss Mitigation Grant	56,348.83
7435	Learning Recovery Emergency Block Grant	549,255.00
7810	Other Restricted State	32,499.70
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	10,888.05
Total, Restricted Balance		3,921,669.58

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)	1,529.94	1,529.94	1,424.38	1,519.23	(10.71)	-1.0%
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)	1,529.94	1,529.94	1,424.38	1,519.23	(10.71)	-1.0%
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)	1,529.94	1,529.94	1,424.38	1,519.23	(10.71)	-1.0%
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%

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I GENERAL FUND								
Expenditure Detail	0.00	(1,825.40)	0.00	(25,934.38)				
Other Sources/Uses Detail					0.00	1,398,929.96		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	1,825.40	0.00	25,934.38	0.00				
Other Sources/Uses Detail					632,006.84	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					766,923.12	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		

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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,825.40	(1,825.40)	25,934.38	(25,934.38)	1,398,929.96	1,398,929.96		

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	24,823,432.16	4.58%	25,959,156.67	4.40%	27,102,598.45
2. Federal Revenues	8100-8299	1,283,000.00	0.00%	1,283,000.00	0.00%	1,283,000.00
3. Other State Revenues	8300-8599	590,442.00	(29.43%)	416,649.26	(2.78%)	405,073.24
4. Other Local Revenues	8600-8799	1,276,835.03	(19.45%)	1,028,544.12	0.00%	1,028,544.12
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	8,500,000.00	(100.00%)	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,840,390.69)	2.98%	(4,984,679.34)	2.24%	(5,096,460.40)
6. Total (Sum lines A1 thru A5c)		31,633,318.50	(25.07%)	23,702,670.71	4.30%	24,722,755.41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,581,739.74		9,946,032.28
b. Step & Column Adjustment				191,634.80		197,267.50
c. Cost-of-Living Adjustment				82,657.74		2,571.14
d. Other Adjustments				90,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,581,739.74	3.80%	9,946,032.28	2.01%	10,145,870.92
2. Classified Salaries						
a. Base Salaries				3,530,650.53		3,844,998.03
b. Step & Column Adjustment				105,919.52		95,289.25
c. Cost-of-Living Adjustment				33,427.98		2,629.44
d. Other Adjustments				175,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,530,650.53	8.90%	3,844,998.03	2.55%	3,942,916.72
3. Employee Benefits	3000-3999	5,941,727.47	3.17%	6,130,170.94	2.07%	6,257,094.10
4. Books and Supplies	4000-4999	1,268,530.80	15.11%	1,460,181.07	(4.96%)	1,387,779.53
5. Services and Other Operating Expenditures	5000-5999	5,391,823.97	2.66%	5,535,126.22	2.51%	5,673,860.91
6. Capital Outlay	6000-6999	589,955.40	0.00%	589,955.40	0.00%	589,955.40
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	724,394.27	89.73%	1,374,394.27	0.00%	1,374,394.27
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(162,477.37)	0.00%	(162,477.37)	0.00%	(162,477.37)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,240,522.46	0.00%	1,240,522.46	0.00%	1,240,522.46
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)		28,106,867.27	6.59%	29,958,903.30	1.64%	30,449,916.94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,526,451.23		(6,256,232.59)		(5,727,161.53)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		1,139,087.58		4,665,538.81		(1,590,693.78)
2. Ending Fund Balance (Sum lines C and D1)		4,665,538.81		(1,590,693.78)		(7,317,855.31)
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	0.00		0.00		0.00
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	4,665,538.81		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		(1,590,693.78)		(7,317,855.31)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,665,538.81		(1,590,693.78)		(7,317,855.31)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,665,538.81		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		(1,590,693.78)		(7,317,855.31)
(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	54,773.52		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		4,720,312.33		(1,590,693.78)		(7,317,855.31)

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	1,729,873.07	(18.26%)	1,414,011.01	0.00%	1,414,011.01
3. Other State Revenues	8300-8599	5,146,585.16	(16.45%)	4,299,974.30	1.43%	4,361,256.76
4. Other Local Revenues	8600-8799	998,626.21	4.75%	1,046,100.22	4.78%	1,096,100.22
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	4,840,390.69	2.98%	4,984,679.34	2.24%	5,096,460.40
6. Total (Sum lines A1 thru A5c)		12,715,475.13	(7.63%)	11,744,764.87	1.90%	11,967,828.39
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,242,064.21		3,127,090.73
b. Step & Column Adjustment				63,056.71		61,281.36
c. Cost-of-Living Adjustment				175,311.23		(961.43)
d. Other Adjustments				(353,341.42)		(151,848.76)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,242,064.21	(3.55%)	3,127,090.73	(2.93%)	3,035,561.90
2. Classified Salaries						
a. Base Salaries				3,082,252.18		2,769,159.58
b. Step & Column Adjustment				80,548.74		68,526.01
c. Cost-of-Living Adjustment				26,069.61		394.04
d. Other Adjustments				(419,710.95)		(2,134.26)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,082,252.18	(10.16%)	2,769,159.58	2.41%	2,835,945.37
3. Employee Benefits	3000-3999	2,735,381.09	(7.33%)	2,534,768.00	2.37%	2,594,808.54
4. Books and Supplies	4000-4999	3,309,712.88	(45.93%)	1,789,704.28	(24.78%)	1,346,223.21
5. Services and Other Operating Expenditures	5000-5999	1,766,248.84	(20.31%)	1,407,527.20	9.08%	1,535,361.08
6. Capital Outlay	6000-6999	358,185.59	(39.94%)	215,125.99	0.00%	215,125.99
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	136,542.99	(63.91%)	49,275.17	(1.17%)	48,699.86
9. Other Financing Uses						
a. Transfers Out	7600-7629	158,407.50	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,788,795.28	(19.58%)	11,892,650.95	(2.36%)	11,611,725.95
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,073,320.15)		(147,886.08)		356,102.44
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,994,989.73		3,921,669.58		3,773,783.50
2. Ending Fund Balance (Sum lines C and D1)		3,921,669.58		3,773,783.50		4,129,885.94
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,921,669.58		3,773,783.50		4,129,885.94
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)		3,921,669.58		3,773,783.50		4,129,885.94
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	24,823,432.16	4.58%	25,959,156.67	4.40%	27,102,598.45
2. Federal Revenues	8100-8299	3,012,873.07	(10.48%)	2,697,011.01	0.00%	2,697,011.01
3. Other State Revenues	8300-8599	5,737,027.16	(17.79%)	4,716,623.56	1.05%	4,766,330.00
4. Other Local Revenues	8600-8799	2,275,461.24	(8.83%)	2,074,644.34	2.41%	2,124,644.34
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	8,500,000.00	(100.00%)	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)		44,348,793.63	(20.07%)	35,447,435.58	3.51%	36,690,583.80
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,823,803.95		13,073,123.01
b. Step & Column Adjustment				254,691.51		258,548.86
c. Cost-of-Living Adjustment				257,968.97		1,609.71
d. Other Adjustments				(263,341.42)		(151,848.76)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,823,803.95	1.94%	13,073,123.01	.83%	13,181,432.82
2. Classified Salaries						
a. Base Salaries				6,612,902.71		6,614,157.61
b. Step & Column Adjustment				186,468.26		163,815.26
c. Cost-of-Living Adjustment				59,497.59		3,023.48
d. Other Adjustments				(244,710.95)		(2,134.26)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,612,902.71	.02%	6,614,157.61	2.49%	6,778,862.09
3. Employee Benefits	3000-3999	8,677,108.56	(.14%)	8,664,938.94	2.16%	8,851,902.64
4. Books and Supplies	4000-4999	4,578,243.68	(29.01%)	3,249,885.35	(15.87%)	2,734,002.74
5. Services and Other Operating Expenditures	5000-5999	7,158,072.81	(3.01%)	6,942,653.42	3.84%	7,209,221.99
6. Capital Outlay	6000-6999	948,140.99	(15.09%)	805,081.39	0.00%	805,081.39
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	724,394.27	89.73%	1,374,394.27	0.00%	1,374,394.27
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(25,934.38)	336.49%	(113,202.20)	.51%	(113,777.51)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,398,929.96	(11.32%)	1,240,522.46	0.00%	1,240,522.46
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,895,662.55	(2.43%)	41,851,554.25	.50%	42,061,642.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,453,131.08		(6,404,118.67)		(5,371,059.09)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,134,077.31		8,587,208.39		2,183,089.72
2. Ending Fund Balance (Sum lines C and D1)		8,587,208.39		2,183,089.72		(3,187,969.37)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,921,669.58		3,773,783.50		4,129,885.94
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	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	4,665,538.81		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		(1,590,693.78)		(7,317,855.31)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,587,208.39		2,183,089.72		(3,187,969.37)
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	4,665,538.81		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		(1,590,693.78)		(7,317,855.31)
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	54,773.52		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)		4,720,312.33		(1,590,693.78)		(7,317,855.31)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.00%		(3.80%)		(17.40%)
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)		1,424.38		1,326.77		1,288.89
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		42,895,662.55		41,851,554.25		42,061,642.89
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)		42,895,662.55		41,851,554.25		42,061,642.89
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,286,869.88		1,255,546.63		1,261,849.29
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,286,869.88		1,255,546.63		1,261,849.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	NOVEMBER									
A. BEGINNING CASH			5,383,630.24	7,169,400.71	5,703,009.69	11,937,865.26	9,951,783.74	7,363,723.84	16,753,378.83	13,636,394.25
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019		192,812.00	379,644.50	457,777.00	191,687.00	0.00	75,961.50	83,309.88	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	13,466,487.22	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(221,440.00)	(442,880.00)	(295,253.00)	(324,100.06)	(302,040.72)	(302,040.72)	(302,040.72)
Federal Revenue	8100-8299		12,057.31	222,522.85	3,091.19	4,766.07	3,550.83	395,269.26	222,522.85	395,269.26
Other State Revenue	8300-8599		973,898.55	1,144,514.00	1,170,869.00	1,124,977.83	4,792.80	157,440.01	386,042.31	3,091.19
Other Local Revenue	8600-8799		228,369.95	225,793.05	169,102.48	11,330.50	17,871.48	62,072.73	169,102.48	613,448.00
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	8,500,000.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,407,137.81	1,751,034.40	9,857,959.67	1,037,508.40	(297,884.95)	13,855,190.00	558,936.80	709,767.73
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		138,773.02	1,106,923.72	1,020,874.73	1,156,530.99	1,092,907.74	1,186,827.67	1,186,827.67	1,186,827.67
Classified Salaries	2000-2999		93,730.33	658,721.85	558,750.07	599,354.31	593,227.12	587,017.00	587,017.00	587,017.00
Employee Benefits	3000-3999		477,493.97	897,633.21	684,878.91	738,846.51	709,362.57	738,413.34	738,413.34	738,413.34
Books and Supplies	4000-4999		73,043.37	268,194.83	287,172.67	145,022.80	76,167.60	532,663.00	532,663.00	532,663.00
Services	5000-5999		791,271.40	247,501.57	659,031.62	355,509.80	213,104.26	698,807.00	304,400.00	1,093,216.00
Capital Outlay	6000-6999		83,503.72	22,000.00	37,608.55	0.00	23,508.73	111,645.00	111,645.00	150,722.00
Other Outgo	7000-7499		335,349.83	0.00	59,164.10	1,542.05	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	158,407.50	0.00	0.00	620,261.00	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			1,993,165.64	3,200,975.18	3,465,888.15	2,996,806.46	2,708,278.02	4,475,634.01	3,460,966.01	4,288,859.01
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(17,988.37)	0.00	(1,270.00)	(2,806.00)	(300.00)	0.00	(2,806.00)	(1,820.37)	(1,270.00)
Accounts Receivable	9200-9299	(4,267,087.52)	746,702.79	17,395.78	95,484.74	41,666.76	503,372.46	12,905.00	22,399.00	17,396.00
Due From Other Funds	9310	(1,476.87)	(196.00)	(65.10)	(300,000.00)	0.00	0.00	0.00	0.00	298,784.23
Stores	9320	(357,009.85)	(211.39)	8,634.28	4,476.79	2,397.85	(7,335.72)	0.00	0.00	0.00
Prepaid Expenditures	9330	(2,705.86)	2,705.86	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		(4,646,268.47)	749,001.26	24,694.96	(202,844.47)	43,764.61	496,036.74	10,099.00	20,578.63	314,910.23
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	2,494,225.33	(1,221,200.97)	41,145.20	(45,628.52)	70,548.07	77,933.67	0.00	235,534.00	10,420.00
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	401,596.07	(401,596.07)	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		2,895,821.40	(1,622,797.04)	41,145.20	(45,628.52)	70,548.07	77,933.67	0.00	235,534.00	10,420.00
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		(7,542,089.87)	2,371,798.30	(16,450.24)	(157,215.95)	(26,783.46)	418,103.07	10,099.00	(214,955.37)	304,490.23
E. NET INCREASE/DECREASE (B - C + D)			1,785,770.47	(1,466,391.02)	6,234,855.57	(1,986,081.52)	(2,588,059.90)	9,389,654.99	(3,116,984.58)	(3,274,601.05)
F. ENDING CASH (A + E)			7,169,400.71	5,703,009.69	11,937,865.26	9,951,783.74	7,363,723.84	16,753,378.83	13,636,394.25	10,361,793.20
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):	NOVEMBER								
A. BEGINNING CASH		10,361,793.20	5,989,618.18	15,621,056.50	12,681,456.18				
B. RECEIPTS									
LCFF Sources									
Principal Apportionment	8010-8019	75,961.50	0.00	0.00	159,229.12	75,961.50	0.00	1,692,344.00	1,692,344.00
Property Taxes	8020-8079	0.00	13,440,109.94	0.00	0.00	0.00	0.00	26,906,597.16	26,906,597.16
Miscellaneous Funds	8080-8099	(528,571.21)	(264,285.52)	(264,285.52)	(264,285.68)	(264,285.85)	0.00	(3,775,509.00)	(3,775,509.00)
Federal Revenue	8100-8299	110,985.96	395,269.26	852,298.97	395,269.26	0.00	0.00	3,012,873.07	3,012,873.07
Other State Revenue	8300-8599	157,440.01	146,479.48	0.00	310,041.97	157,440.01	0.00	5,737,027.16	5,737,027.16
Other Local Revenue	8600-8799	62,072.73	316,020.16	169,102.48	62,072.73	169,102.47	0.00	2,275,461.24	2,275,461.24
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	8,500,000.00	8,500,000.00
TOTAL RECEIPTS		(122,111.01)	14,033,593.32	757,115.93	662,327.40	138,218.13	0.00	44,348,793.63	44,348,793.63
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,186,827.67	1,186,827.67	1,186,827.67	1,186,827.73	0.00	0.00	12,823,803.95	12,823,803.95
Classified Salaries	2000-2999	587,017.00	587,017.00	587,017.00	587,017.03	0.00	0.00	6,612,902.71	6,612,902.71
Employee Benefits	3000-3999	738,413.34	738,413.34	738,413.34	738,413.35	0.00	0.00	8,677,108.56	8,677,108.56
Books and Supplies	4000-4999	532,663.00	532,663.00	532,663.00	532,664.33	0.00	0.00	4,578,243.60	4,578,243.68
Services	5000-5999	698,807.00	1,093,216.00	304,400.00	698,808.16	0.00	0.00	7,158,072.81	7,158,072.81
Capital Outlay	6000-6999	111,645.00	33,495.99	150,722.00	111,645.00	0.00	0.00	948,140.99	948,140.99
Other Outgo	7000-7499	164,169.00	0.00	0.00	164,169.29	(25,934.38)	0.00	698,459.89	698,459.89
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	620,261.46	0.00	0.00	1,398,929.96	1,398,929.96
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		4,019,542.01	4,171,633.00	3,500,043.01	4,639,806.35	(25,934.38)	0.00	42,895,662.47	42,895,662.55
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	(1,820.00)	(1,820.00)	(2,806.00)	(1,270.00)	0.00	0.00	(17,988.37)	
Accounts Receivable	9200-9299	6,832.00	6,832.00	41,666.76	(5,779,740.81)	0.00	0.00	(4,267,087.52)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	(1,476.87)	
Stores	9320	0.00	0.00	0.00	(364,971.66)	0.00	0.00	(357,009.85)	
Prepaid Expenditures	9330	0.00	0.00	0.00	(5,411.72)	0.00	0.00	(2,705.86)	
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		5,012.00	5,012.00	38,860.76	(6,151,394.19)	0.00	0.00	(4,646,268.47)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	235,534.00	235,534.00	235,534.00	235,534.00	2,383,337.88	0.00	2,494,225.33	
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	803,192.14	0.00	401,596.07	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		235,534.00	235,534.00	235,534.00	235,534.00	3,186,530.02	0.00	2,895,821.40	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(230,522.00)	(230,522.00)	(196,673.24)	(6,386,928.19)	(3,186,530.02)	0.00	(7,542,089.87)	
E. NET INCREASE/DECREASE (B - C + D)		(4,372,175.02)	9,631,438.32	(2,939,600.32)	(10,364,407.14)	(3,022,377.51)	0.00	(6,088,958.71)	1,453,131.08
F. ENDING CASH (A + E)		5,989,618.18	15,621,056.50	12,681,456.18	2,317,049.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(705,328.47)	

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	1,529.94	1,519.23		
Charter School	0.00	0.00		
Total ADA	**1,529.94**	**1,519.23**	**(.7%)**	**Met**
1st Subsequent Year (2026-27)				
District Regular	1,420.00	1,475.21		
Charter School				
Total ADA	**1,420.00**	**1,475.21**	**3.9%**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	1,393.00	1,418.84		
Charter School				
Total ADA	**1,393.00**	**1,418.84**	**1.9%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The standard was not met for 2026–27 due to updated enrollment and attendance information received after budget adoption, resulting in a funded ADA projection that exceeded the two percent threshold. Projections were based on historical enrollment trends, prior year funded ADA, and attendance assumptions available at the time. The district is working closely with site and district administration to incorporate more current data earlier in the budget cycle and improve the accuracy of future ADA projections.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

	Enrollment			
Fiscal Year	Budget Adoption (Form 01CS, Item 3B)	First Interim CALPADS/Projected	Percent Change	Status
Current Year (2025-26)				
District Regular	1,601.00	1,565.00		
Charter School				
Total Enrollment	**1,601.00**	**1,565.00**	**(2.2%)**	**Not Met**
1st Subsequent Year (2026-27)				
District Regular	1,564.00	1,491.00		
Charter School				
Total Enrollment	**1,564.00**	**1,491.00**	**(4.7%)**	**Not Met**
2nd Subsequent Year (2027-28)				
District Regular	1,535.00	1,449.00		
Charter School				
Total Enrollment	**1,535.00**	**1,449.00**	**(5.6%)**	**Not Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The standard was not met due to updated CALPADS enrollment data and revised enrollment assumptions received after budget adoption, resulting in enrollment projections that exceeded the two percent variance threshold. Original projections were based on historical enrollment trends, cohort progression, and information available at the time of budget development. The district is working closely with site and district administration to incorporate more current enrollment data earlier in the budget cycle and improve the accuracy of future enrollment projections.

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	1,465	2,101	
	Charter School			
	Total ADA/Enrollment	**1,465**	**2,101**	**69.7%**
Second Prior Year (2023-24)				
	District Regular	1,496	2,031	
	Charter School			
	Total ADA/Enrollment	**1,496**	**2,031**	**73.7%**
First Prior Year (2024-25)				
	District Regular	1,522	1,666	
	Charter School	0		
	Total ADA/Enrollment	**1,522**	**1,666**	**91.4%**
			Historical Average Ratio:	78.2%
			District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**78.7%**

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	1,424	1,565		
	Charter School	0			
	Total ADA/Enrollment	**1,424**	**1,565**	**91.0%**	**Not Met**
1st Subsequent Year (2026-27)					
	District Regular	1,345	1,491		
	Charter School				
	Total ADA/Enrollment	**1,345**	**1,491**	**90.2%**	**Not Met**
2nd Subsequent Year (2027-28)					
	District Regular	1,307	1,449		
	Charter School				
	Total ADA/Enrollment	**1,307**	**1,449**	**90.2%**	**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)	The standard was not met due to updated enrollment projections and attendance assumptions that resulted in a projected ADA-to-enrollment ratio exceeding the district's historical average by more than 0.5 percent. Recent trends indicate improved attendance rates compared to prior years, which were not fully reflected in historical averages used for comparison. The district will continue to monitor attendance patterns and refine assumptions in coordination with site and district administration to ensure projections remain reasonable and supportable.

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)	28,392,456.99	28,599,789.16	.7%	Met
1st Subsequent Year (2026-27)	29,368,239.00	29,849,374.29	1.6%	Met
2nd Subsequent Year (2027-28)	30,247,642.00	31,127,018.36	2.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:

(required if NOT met)

The standard was not met due to updated ADA and enrollment projections incorporated after budget adoption, resulting in LCFF revenue changes exceeding the two percent threshold. LCFF revenue projections were based on funded ADA, enrollment trends, grade-span assumptions, and statutory COLA information available at the time of budget development. The district will continue to refine projections as updated attendance and enrollment data become available.

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)	17,356,703.65	23,457,558.12	74.0%
Second Prior Year (2023-24)	17,936,781.21	23,467,841.84	76.4%
First Prior Year (2024-25)	18,434,741.87	25,422,416.11	72.5%
		Historical Average Ratio:	74.3%

	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%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**71.3% to 77.3%**	**71.3% to 77.3%**	**71.3% to 77.3%**

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)	19,054,117.74	26,866,344.81	70.9%	Not Met
1st Subsequent Year (2026-27)	19,921,201.25	28,718,380.84	69.4%	Not Met
2nd Subsequent Year (2027-28)	20,345,881.74	29,209,394.48	69.7%	Not 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 standard was not met due to the district's rural geography, which requires higher proportional spending on operations, transportation, and facilities to serve students across a large geographic area, resulting in a lower ratio of unrestricted salaries and benefits to total unrestricted expenditures. Salary and benefit projections were developed using current staffing levels, collective bargaining agreements, step and column assumptions, and projected benefit rates. The district will continue to monitor staffing and operational costs to maintain fiscal stability while meeting student needs.

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)	2,425,069.26	3,012,873.07	24.2%	Yes
1st Subsequent Year (2026-27)	2,459,818.21	2,697,011.01	9.6%	Yes
2nd Subsequent Year (2027-28)	2,495,262.14	2,697,011.01	8.1%	Yes

Explanation:
(required if Yes)

The increase in federal revenue reflects updated projections based on confirmed grant awards, revised entitlement estimates, and verification of federal funding sources received after budget adoption. Projections were updated to align with finalized grant notifications and current-year carryover. The district will continue to update federal revenue projections as awards are confirmed to ensure accuracy.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2025-26)	5,977,479.26	5,737,027.16	-4.0%	No
1st Subsequent Year (2026-27)	4,014,843.75	4,716,623.56	17.5%	Yes
2nd Subsequent Year (2027-28)	4,247,630.73	4,766,330.00	12.2%	Yes

Explanation:
(required if Yes)

The increase in state revenue reflects updated projections based on confirmed grant awards, revised entitlement estimates, and verification of federal funding sources received after budget adoption. Projections were updated to align with finalized grant notifications and current-year carryover. The district will continue to update federal revenue projections as awards are confirmed to ensure accuracy.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2025-26)	1,593,598.44	2,275,461.24	42.8%	Yes
1st Subsequent Year (2026-27)	1,594,256.34	2,074,644.34	30.1%	Yes
2nd Subsequent Year (2027-28)	1,591,624.80	2,124,644.34	33.5%	Yes

Explanation:
(required if Yes)

The increase in local revenue reflects updated projections based on confirmed grant awards, revised entitlement estimates, and verification of federal funding sources received after budget adoption. Projections were updated to align with finalized grant notifications and current-year carryover. The district will continue to update federal revenue projections as awards are confirmed to ensure accuracy.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2025-26)	3,625,893.93	4,578,243.68	26.3%	Yes
1st Subsequent Year (2026-27)	2,009,136.84	3,249,885.35	61.8%	Yes
2nd Subsequent Year (2027-28)	1,970,361.12	2,734,002.74	38.8%	Yes

Explanation:
(required if Yes)

Grant allocations for supplies are provide d to sites. Full budget are presented but planned saving will occur at the end of the school year.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	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)	5,297,549.12	7,158,072.81	35.1%	Yes
1st Subsequent Year (2026-27)	5,393,185.61	6,942,653.42	28.7%	Yes
2nd Subsequent Year (2027-28)	5,524,820.80	7,209,221.99	30.5%	Yes

Explanation:
(required if Yes)

Grant allocations for supplies are provide d to sites. Full budget are presented but planned saving will occur at the end of the school year.

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)	9,996,146.96	11,025,361.47	10.3%	Not Met
1st Subsequent Year (2026-27)	8,068,918.30	9,488,278.91	17.6%	Not Met
2nd Subsequent Year (2027-28)	8,334,517.67	9,587,985.35	15.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2025-26)	8,923,443.05	11,736,316.49	31.5%	Not Met
1st Subsequent Year (2026-27)	7,402,322.45	10,192,538.77	37.7%	Not Met
2nd Subsequent Year (2027-28)	7,495,181.92	9,943,224.73	32.7%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	The increase in federal revenue reflects updated projections based on confirmed grant awards, revised entitlement estimates, and verification of federal funding sources received after budget adoption. Projections were updated to align with finalized grant notifications and current-year carryover. The district will continue to update federal revenue projections as awards are confirmed to ensure accuracy.
Explanation: Other State Revenue (linked from 6A if NOT met)	The increase in state revenue reflects updated projections based on confirmed grant awards, revised entitlement estimates, and verification of federal funding sources received after budget adoption. Projections were updated to align with finalized grant notifications and current-year carryover. The district will continue to update federal revenue projections as awards are confirmed to ensure accuracy.
Explanation: Other Local Revenue (linked from 6A if NOT met)	The increase in local revenue reflects updated projections based on confirmed grant awards, revised entitlement estimates, and verification of federal funding sources received after budget adoption. Projections were updated to align with finalized grant notifications and current-year carryover. The district will continue to update federal revenue projections as awards are confirmed to ensure accuracy.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Grant allocations for supplies are provide d to sites. Full budget are presented but planned saving will occur at the end of the school year.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Grant allocations for supplies are provide d to sites. Full budget are presented but planned saving will occur at the end of the school year.

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	1,334,130.85	1,501,923.93	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,360,000.00	

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)

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)	11.0%	-3.8%	-17.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.7%**	**-1.3%**	**-5.8%**

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals: Net Change in Unrestricted Fund Balance (Form 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)	3,526,451.23	28,106,867.27	N/A	Met
1st Subsequent Year (2026-27)	(6,256,232.59)	29,958,903.30	20.9%	Not Met
2nd Subsequent Year (2027-28)	(5,727,161.53)	30,449,916.94	18.8%	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)

The standard was not met due to planned unrestricted deficit spending in the subsequent fiscal years as the district addresses structural budget imbalances and ongoing fiscal solvency challenges. Projections are based on current expenditure obligations, revenue assumptions, and multiyear financial planning data available at the time of development. The district is in the process of developing and adopting a fiscal recovery plan to eliminate ongoing deficits and restore structural balance in alignment with state oversight and receivership requirements.

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)	8,587,208.39	Met
1st Subsequent Year (2026-27)	2,183,089.72	Met
2nd Subsequent Year (2027-28)	(3,187,969.37)	Not 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 NOT MET - General fund ending balance is projected to be negative for any of the current fiscal year or two subsequent fiscal years. Provide reasons for the negative fund balance(s), a description of the methods and assumptions used in projecting the ending fund balance, and what changes will be made to ensure the ending fund balance is positive.

Explanation:

(required if NOT met)

The standard was not met due to a projected negative general fund ending balance in the second subsequent year resulting from ongoing structural deficit spending. The district was able to meet its current-year fiscal obligations through an $8.5 million advance apportionment; however, absent corrective action, the underlying structural deficit continues to impact out-year projections. Ending fund balance projections are based on current revenue and expenditure assumptions, and the district is developing and implementing a fiscal recovery plan to restore a positive ending fund balance and long-term fiscal stability.

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)	2,317,049.04	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.)	1,424	1,327	1,289
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? 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)	42,895,662.55	41,851,554.25	42,061,642.89
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)	42,895,662.55	41,851,554.25	42,061,642.89

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,286,869.88	1,255,546.63	1,261,849.29
6.	Reserve Standard - by Amount ($88,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard** **(Greater of Line B5 or Line B6)**	**1,286,869.88**	**1,255,546.63**	**1,261,849.29**

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)	4,665,538.81	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	(1,590,693.78)	(7,317,855.31)
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)	54,773.52	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)	4,720,312.33	(1,590,693.78)	(7,317,855.31)
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.00%	-3.80%	-17.40%
	District's Reserve Standard **(Section 10B, Line 7):**	**1,286,869.88**	**1,255,546.63**	**1,261,849.29**
	Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation: (required if NOT met)	The standard was not met in the subsequent fiscal years due to continued structural deficit spending, which reduces available reserves below the minimum required level. While the district met reserve requirements in the current year, projections reflect declining fund balance and reserves in the out years absent corrective action. The district is developing and implementing a fiscal recovery plan, in coordination with county and state oversight, to address the structural deficit and rebuild reserves to the minimum required level.

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?

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

The district is currently experiencing fiscal solvency challenges, including obligations related to an advance apportionment and the development of a fiscal recovery plan under state oversight. These conditions may impact future budget projections, reserve levels, and expenditure reductions as corrective actions are implemented. The district is working closely with county and state agencies to address these obligations and restore long-term fiscal stability.

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 has implemented position control to review all positions funded with one-time revenues, including positions that were not laid off in the prior year. All grant-funded and one-time funded positions will be eliminated when funding expires and will not be absorbed into the General Fund. These actions are intended to prevent ongoing expenditures from creating additional structural deficits.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

Due to historical misuse of interfund borrowing, the district's standing resolution authorizing interfund borrowing has been revoked. As a result, no temporary interfund borrowings are currently projected. Cash flow and fund balances are being closely monitored to ensure that any future need for interfund borrowing would require explicit Board action and approval in accordance with Education Code Section 42603.

S4. Contingent Revenues

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

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

The district receives contingent revenues from Forest Reserve and Secure Rural Schools funding, which are subject to federal reauthorization and legislative approval. These revenues are treated as one-time funds and are not budgeted for ongoing expenditures. The district does not include these revenues in the ongoing budget until legislation is enacted, such as the current authorization for Secure Rural Schools funding for fiscal years 2024–25 and 2025–26.

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)	(8,129,368.46)	(4,840,390.69)	-40.5%	(3,288,977.77)	Not Met
1st Subsequent Year (2026-27)	(7,683,923.00)	(4,984,679.34)	-35.1%	(2,699,243.66)	Not Met
2nd Subsequent Year (2027-28)	(9,838,740.00)	(5,096,460.40)	-48.2%	(4,742,279.60)	Not Met
1b. **Transfers In, 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
1c. **Transfers Out, General Fund ***					
Current Year (2025-26)	847,973.28	1,398,929.96	65.0%	550,956.68	Not Met
1st Subsequent Year (2026-27)	847,973.28	1,240,522.46	46.3%	392,549.18	Not Met
2nd Subsequent Year (2027-28)	847,973.28	1,240,522.46	46.3%	392,549.18	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)	The significant changes in unrestricted General Fund contributions reflect corrective actions taken to clean up grant spending to ensure programs are self-contained and no longer require General Fund contributions when overspent. In addition, the implementation of position control improved budget accuracy by identifying and eliminating unfunded positions, recognizing midyear vacancy savings, and correcting vacancy assumptions. These actions resulted in more accurate budgeting and reduced reliance on General Fund contributions.

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

Explanation: (required if NOT met)	

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

Explanation: (required if NOT met)	We transfered food service to fund 133 which will result in more transfers.

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)

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? — N/A

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	15	Fund 01	Fund 01 Obj 7438/7439	4,264,441
Certificates of Participation	9	Fund 01	Fund 01 Obj 7438/7439	2,234,829
General Obligation Bonds	24		Fund 51 voter indebtedness	46,836,555
Supp Early Retirement Program	2		Fund 01 Obj 3901/3902	291,818
State School Building Loans				
Compensated Absences	ongoing		vacation payroll liability	193,756
Other Long-term Commitments (do not include OPEB):				
Energy Equipment Financing	12	Fund 01	Fund 01 Obj 7438/7439	1,464,258
Financed Purchases - Bobcat	3	Fund 01	Fund 01 Obj 7438/7439	52,899
Early Retirement Incentiv es	ongoing	Fund 01	Fund 01 Obj 7438/7439	15,055
School Bus	8	Fund 01	Fund 01 Obj 7438/7439	360,922
TOTAL:				55,714,533

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	235,059	248,866	263,364	299,444
Certificates of Participation	304,696	304,697	304,696	304,696
General Obligation Bonds	3,102,415	313,449	3,165,689	3,223,025
Supp Early Retirement Program	0	146,852	144,966	0
State School Building Loans				
Compensated Absences	193,756	193,756	193,756	193,756
Other Long-term Commitments (continued):				
Energy Equipment Financing	109,851	114,105	117,567	123,325
Financed Purchases - Bobcat	18,054	18,054	18,054	18,054
Early Retirement Incentiv es	15,055	15,055	15,055	15,055
School Bus	56,080	56,080	56,080	56,080
Total Annual Payments:	4,034,966	1,410,914	4,279,227	4,233,435
Has total annual payment increased over prior year (2024-25)?		**No**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (Required if Yes to increase in total annual payments)	These are all funded and budgetted under fund 01. Considerations to get out of the bus lease and not offering future early retirement incentives to prevent future debt.

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)	

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)	No
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	n/a

		Budget Adoption (Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	836,388.00	1,065,550.00
	b. OPEB plan(s) fiduciary net position (if applicable)		0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	836,388.00	1,065,550.00
	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.		Jun 30, 2024

		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)		
	1st Subsequent Year (2026-27)		
	2nd Subsequent Year (2027-28)		
	b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
	Current Year (2025-26)	12,251.35	170,351.40
	1st Subsequent Year (2026-27)	12,251.35	12,251.35
	2nd Subsequent Year (2027-28)	12,251.35	12,251.35
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2025-26)	12,251.35	12,251.35
	1st Subsequent Year (2026-27)	12,251.35	12,251.35
	2nd Subsequent Year (2027-28)	12,251.35	12,251.35
	d. Number of retirees receiving OPEB benefits		
	Current Year (2025-26)		11
	1st Subsequent Year (2026-27)		11
	2nd Subsequent Year (2027-28)		11

4. Comments:

The District provides medical, prescription drug, dental, and vision benefits to classified employees and retirees through California's Valued Trust (CVT) and to all other employee groups through the Self-Insured Schools of California (SISC), both on a pooled, self-insured basis. Classified, supervisory, and confidential employees may continue District health coverage upon PERS retirement by self-paying premiums until age 65. Eligible retirees may convert unused sick leave toward District-paid health benefits, subject to an annual cap, with retirees responsible for any costs exceeding the cap. Active employees outside these groups are not eligible for District-paid retiree health benefits. Eight retirees receive grandfathered benefits under prior agreements; these benefits are limited by age or lifetime provisions and include medical, prescription drug or Part D, dental, and vision coverage.

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) — Yes

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? — No

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? — No

2 Self-Insurance Liabilities	Budget Adoption (Form 01CS, Item S7B)	First Interim	
a. Accrued liability for self-insurance programs		0.00	Data must be entered.
b. Unfunded liability for self-insurance programs		0.00	Data must be entered.

3 Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First Interim	
a. Required contribution (funding) for self-insurance programs			
Current Year (2025-26)		0.00	Data must be entered.
1st Subsequent Year (2026-27)		0.00	Data must be entered.
2nd Subsequent Year (2027-28)		0.00	Data must be entered.
b. Amount contributed (funded) for self-insurance programs			
Current Year (2025-26)		0.00	Data must be entered.
1st Subsequent Year (2026-27)		0.00	Data must be entered.
2nd Subsequent Year (2027-28)		0.00	Data must be entered.

4 Comments:

The District maintains Fund 67 from prior self-insurance programs that are no longer active. The fund is not currently used to operate self-insurance programs, and there are no known outstanding self-insurance liabilities. Employee health benefits are provided through pooled JPA arrangements (CVT and SISC).

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full-time-equivalent (FTE) positions	132.28	122.78	122.78	122.78

1a. Have any salary and benefit negotiations been settled since budget adoption? No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

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

Negotiations Not Settled

6.	Cost of a one percent increase in salary and statutory benefits	123,603		
		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

	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?	No	No	No
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?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	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?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2024-25)	Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions	147.23	129.48	129.48	129.48

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

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?

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?

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	67,341

		Current Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
7.	Amount included for any tentative salary schedule increases	0	0	0

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?	No	No	No
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?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

		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?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? 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	16.42	16.52	16.52	16.52

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.

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?	
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?	No
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.)	Yes
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments:
(optional)

The District is currently under state receivership due to ongoing fiscal solvency challenges and is working under enhanced county and state oversight. A County Administrator has been newly appointed to support fiscal stabilization and recovery efforts. In addition, the District appointed an Interim Chief Business Official in May, with a contract in place through June 30, 2026, to support financial management, implement corrective actions, and assist with the development and execution of a fiscal recovery plan.

End of School District First Interim Criteria and Standards Review

SACS Web System - SACS V14
12/12/2025 9:55:18 PM 32-66969-0000000

First Interim
Actuals to Date 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas Unified **Plumas 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

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

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

EPA-CONTRIB - (**Warning**) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **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 - (**Warning**) - Transfers of Direct Costs (Object 5710) do not net to zero by fund. **Exception**

FUND	OBJECT 5710
01	$16,794.94

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

INTRAFD-INDIRECT-FN - (**Warning**) - 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 - (**Warning**) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

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**

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

SACS Web System - SACS V14
12/12/2025 9:55:29 PM 32-66969-0000000

First Interim
Original Budget 2025-26
Technical Review Checks
Phase - All
Display - All Technical Checks

Plumas Unified **Plumas 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**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6387-0-0000-0000-9790	6387	9790	($59,985.51)

CHK-RESOURCExOBJECTB - (**Informational**) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6387-0-0000-0000-9791	6387	9791	($59,985.51)

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**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	0000	($7,827,665.59)
01	6387	($59,985.51)
Total of negative resource balances for Fund 01		($7,887,651.10)

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) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds: **Exception**

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	$0.00	$1,334,130.85	($9,161,796.44)

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**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	($9,161,796.44)
01	6387	9790	($59,985.51)

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**

EXPORT VALIDATION CHECKS

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**

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

SACS Web System - SACS V14
12/12/2025 9:55:10 PM 32-66969-0000000

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

Plumas Unified **Plumas County**

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

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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**

CALPADS California Longitudinal Pupil Achievement Data System

1.17 LCFF Unduplicated Pupil Count

NOT CERTIFIED

Academic Year:	2025-2026	**LEA:**	Plumas Unified	**User ID:**	mretallack@pcoe.k12.ca.us
View:	SNAPSHOT	**School Type:**	ALL	**Revision Date:**	12/4/2025 3:41:31 AM
Revision ID:	8335458	**School:**	ALL	**Print Date:**	12/4/2025 9:24:59 AM

Non-Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:								Informational Only	
School Code	School Name	LCFF Eligible Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Title I Part C Migrant	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)	Prior Academic Year Total Unduplicated FRPM/EL Eligible Count (3)	Count Difference (vs Prior Academic Year)
3230034	Almanor High (Continuation)	1	0	0	0	0	0	0	0	0	0	0	0
3230042	Beckwourth (Jim) High (Continuation)	8	4	0	0	1	0	5	5	1	5	10	-5
6110308	C. Roy Carmichael Elementary	317	239	2	0	16	0	152	242	37	242	252	-10
6031413	Chester Elementary	150	87	0	0	14	0	41	93	4	93	91	2
3232006	Chester Junior/Senior High	124	66	0	0	1	0	25	66	1	66	48	18
6031421	Greenville Elementary	102	69	0	0	5	0	40	70	1	71	58	13
3235603	Portola Junior/Senior High	239	157	1	0	10	0	98	160	23	162	153	9
6031470	Quincy Elementary	300	195	2	0	18	0	113	201	6	201	193	8
3236007	Quincy Junior/Senior High	310	164	6	0	11	0	101	173	0	173	129	44
TOTAL - Selected Schools		1551	981	11	0	76	0	575	1010	73	1013	934	79

Charter School(s)

			Free/Reduced Meal Eligibility Counts Based On:								Informational Only	
School Code	School Name	LCFF Eligiblle Total Enrollment	Free & Reduced Meal Program: 181/182	Foster	Tribal Foster Youth: 193	Homeless (1)	Title I Part C Migrant	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Eligible (2)	Total Unduplicated FRPM/EL Eligible Count (3)	Prior Academic Year Total Unduplicated FRPM/EL Eligible Count (3)	Count Difference (vs Prior Academic Year)
TOTAL - Selected Schools													

This report is confidential and use is restricted to authorized individuals.

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The data on this report is filtered by the user selections that appear on the last page of this report.

1.17 LCFF Unduplicated Pupil Count

TOTAL LEA	1551	981	11	0	76	0	575	1010	73	1013	934	79

This report includes students with Primary and Short Term enrollments in grade levels TK – 12, UE and US only. Students enrolled in Adult Education Schools are not included in this report (TK considered starting AY 23-24).

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(2) For Funding, Eligible English Learners are students English Language Acquisition Status of 'EL' or "ADEL" on Fall 1 Census Day.

(3) Total Unduplicated FRPM/EL Eligibility Count will always equal enrollment count for Juvenile Court schools

Grade:	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary,TK-Transitional Kindergarten	**Ethnicity/Race:**	ALL	**Age Eligibility:**	N/A
		Gender:	ALL		

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	.32	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	485,677.63	485,677.63	143,947.00	485,677.63	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,218.68	0.00	0.00	0.0%
5) TOTAL, REVENUES			485,677.63	485,677.63	146,166.00	485,677.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	410,082.54	410,082.54	66,726.62	654,896.57	(244,814.03)	-59.7%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	155,151.77	155,151.77	23,732.79	226,641.16	(71,489.39)	-46.1%
4) Books and Supplies		4000-4999	147,106.49	147,106.49	233.22	147,106.49	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	128,450.50	128,450.50	18,206.00	128,450.50	0.00	0.0%
6) Capital Outlay		6000-6999	8,625.04	8,625.04	0.00	8,625.04	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	25,934.38	25,934.38	0.00	25,934.38	0.00	0.0%
9) TOTAL, EXPENDITURES			875,350.72	875,350.72	108,898.63	1,191,654.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(389,673.09)	(389,673.09)	37,267.37	(705,976.51)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	316,003.42	316,003.42	0.00	632,006.84	316,003.42	100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			316,003.42	316,003.42	0.00	632,006.84		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,669.67)	(73,669.67)	37,267.37	(73,969.67)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	173,357.91	173,357.91		188,292.94	14,935.03	8.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			173,357.91	173,357.91		188,292.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			173,357.91	173,357.91		188,292.94		
2) Ending Balance, June 30 (E + F1e)			99,688.24	99,688.24		114,323.27		
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	99,688.24	99,688.24		107,369.58		
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		6,953.69		

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%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	.32	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	.32	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	485,677.63	485,677.63	143,947.00	485,677.63	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			485,677.63	485,677.63	143,947.00	485,677.63	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,218.68	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,218.68	0.00	0.00	0.0%
TOTAL, REVENUES			485,677.63	485,677.63	146,166.00	485,677.63		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	410,082.54	410,082.54	66,726.62	654,896.57	(244,814.03)	-59.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			410,082.54	410,082.54	66,726.62	654,896.57	(244,814.03)	-59.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
EMPLOYEE BENEFITS								
STRS		3101-3102	73,129.42	73,129.42	12,744.81	105,935.39	(32,805.97)	-44.9%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,091.93	12,091.93	846.20	20,179.57	(8,087.64)	-66.9%
Health and Welfare Benefits		3401-3402	51,083.74	51,083.74	7,920.00	72,694.16	(21,610.42)	-42.3%
Unemployment Insurance		3501-3502	2,959.85	2,959.85	29.19	3,077.87	(118.02)	-4.0%
Workers' Compensation		3601-3602	15,886.83	15,886.83	2,192.59	24,754.17	(8,867.34)	-55.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			155,151.77	155,151.77	23,732.79	226,641.16	(71,489.39)	-46.1%
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	5,561.46	5,561.46	0.00	5,561.46	0.00	0.0%
Materials and Supplies		4300	36,443.60	36,443.60	233.22	36,443.60	0.00	0.0%
Noncapitalized Equipment		4400	105,101.43	105,101.43	0.00	105,101.43	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			147,106.49	147,106.49	233.22	147,106.49	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	7,628.22	7,628.22	1,750.34	7,608.22	20.00	0.3%
Dues and Memberships		5300	1,250.00	1,250.00	1,270.00	1,270.00	(20.00)	-1.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	499.66	5,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,424.24	44,424.24	12,827.00	44,424.24	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	1,825.40	1,825.40	0.00	1,825.40	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,860.64	65,860.64	1,750.00	65,860.64	0.00	0.0%
Communications		5900	1,962.00	1,962.00	109.00	1,962.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			128,450.50	128,450.50	18,206.00	128,450.50	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%
Equipment		6400	8,625.04	8,625.04	0.00	8,625.04	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			8,625.04	8,625.04	0.00	8,625.04	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	25,934.38	25,934.38	0.00	25,934.38	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,934.38	25,934.38	0.00	25,934.38	0.00	0.0%
TOTAL, EXPENDITURES			875,350.72	875,350.72	108,898.63	1,191,654.14		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	316,003.42	316,003.42	0.00	632,006.84	316,003.42	100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			316,003.42	316,003.42	0.00	632,006.84	316,003.42	100.0%
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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			316,003.42	316,003.42	0.00	632,006.84		

Resource	Description	2025-26 Projected Totals
6391	Adult Education Program	43,775.46
9010	Other Restricted Local	63,594.12
Total, Restricted Balance		107,369.58

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	0.00	0.00	5.26	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5.26	0.00		
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	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	5.26	0.00		
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	5.26	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	588.99	588.99		608.80	19.81	3.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			588.99	588.99		608.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			588.99	588.99		608.80		
2) Ending Balance, June 30 (E + F1e)			588.99	588.99		608.80		
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	588.99	588.99		608.80		

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	0.00	0.00	5.26	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5.26	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	5.26	0.00		
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	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%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
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	0.00	0.00	472.87	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	472.87	0.00		
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	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	472.87	0.00		
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	472.87	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		54,773.52	54,773.52	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		54,773.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		54,773.52		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		54,773.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		54,773.52		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	472.87	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	472.87	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	472.87	0.00		
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	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%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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	14,000.00	14,000.00	3,504.34	14,000.00	0.00	0.0%
5) TOTAL, REVENUES			14,000.00	14,000.00	3,504.34	14,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,000.00	14,000.00	3,504.34	14,000.00		
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)			14,000.00	14,000.00	3,504.34	14,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	392,706.47	392,706.47		405,912.62	13,206.15	3.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			392,706.47	392,706.47		405,912.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			392,706.47	392,706.47		405,912.62		
2) Ending Balance, June 30 (E + F1e)			406,706.47	406,706.47		419,912.62		
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	406,706.47	406,706.47		419,912.62		

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 LOCAL REVENUE								
Interest		8660	14,000.00	14,000.00	3,504.34	14,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,000.00	14,000.00	3,504.34	14,000.00	0.00	0.0%
TOTAL, REVENUES			14,000.00	14,000.00	3,504.34	14,000.00		
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	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%
(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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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	0.00	0.00	11,050.10	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	11,050.10	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,658.73	5,658.73	(379.42)	5,658.73	0.00	0.0%
3) Employee Benefits		3000-3999	2,983.59	2,983.59	(216.23)	2,985.04	(1.45)	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	22,900.42	22,900.42	0.00	22,900.42	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			31,542.74	31,542.74	(595.65)	31,544.19		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,542.74)	(31,542.74)	11,645.75	(31,544.19)		
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)			(31,542.74)	(31,542.74)	11,645.75	(31,544.19)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,280,123.55	2,280,123.55		944,016.27	(1,336,107.28)	-58.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,280,123.55	2,280,123.55		944,016.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,280,123.55	2,280,123.55		944,016.27		
2) Ending Balance, June 30 (E + F1e)			2,248,580.81	2,248,580.81		912,472.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,140,825.54	2,140,825.54		804,716.81		
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	107,755.27	107,755.27		107,755.27		

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								
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								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	11,050.10	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	11,050.10	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	11,050.10	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,658.73	5,658.73	(379.42)	5,658.73	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			5,658.73	5,658.73	(379.42)	5,658.73	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,517.11	1,517.11	(100.88)	1,517.11	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	432.89	432.89	(29.03)	432.89	0.00	0.0%
Health and Welfare Benefits		3401-3402	818.16	818.16	(72.00)	819.61	(1.45)	-0.2%
Unemployment Insurance		3501-3502	2.83	2.83	(.19)	2.83	0.00	0.0%
Workers' Compensation		3601-3602	212.60	212.60	(14.13)	212.60	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			2,983.59	2,983.59	(216.23)	2,985.04	(1.45)	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%
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	22,900.42	22,900.42	0.00	22,900.42	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,900.42	22,900.42	0.00	22,900.42	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	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								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,542.74	31,542.74	(595.65)	31,544.19		
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								

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)
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	804,716.81
Total, Restricted Balance		804,716.81

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	70,000.00	70,000.00	697.64	70,000.00	0.00	0.0%
5) TOTAL, REVENUES			70,000.00	70,000.00	697.64	70,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			70,000.00	70,000.00	697.64	70,000.00		
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)			70,000.00	70,000.00	697.64	70,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,922,303.64	4,922,303.64		4,949,021.35	26,717.71	0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,922,303.64	4,922,303.64		4,949,021.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,922,303.64	4,922,303.64		4,949,021.35		
2) Ending Balance, June 30 (E + F1e)			4,992,303.64	4,992,303.64		5,019,021.35		
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	4,992,303.64	4,992,303.64		5,019,021.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	697.64	70,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			70,000.00	70,000.00	697.64	70,000.00	0.00	0.0%
TOTAL, REVENUES			70,000.00	70,000.00	697.64	70,000.00		
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	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%
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%

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)
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
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								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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%
(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
7710	State School Facilities Projects	5,019,021.35
Total, Restricted Balance		5,019,021.35

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	21,925.21	21,925.21	0.00	21,925.21	0.00	0.0%
5) TOTAL, REVENUES			21,925.21	21,925.21	0.00	21,925.21		
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	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,925.21	21,925.21	0.00	21,925.21		
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)			21,925.21	21,925.21	0.00	21,925.21		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			21,925.21	21,925.21		21,925.21		
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	21,925.21	21,925.21		21,925.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,925.21	21,925.21	0.00	21,925.21	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,925.21	21,925.21	0.00	21,925.21	0.00	0.0%
TOTAL, REVENUES			21,925.21	21,925.21	0.00	21,925.21		
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	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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	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			0.00	0.00	0.00	0.00		
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	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								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	21,925.21
Total, Restricted Balance		21,925.21

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	9,200.00	9,200.00	617.39	9,200.00	0.00	0.0%
5) TOTAL, REVENUES			9,200.00	9,200.00	617.39	9,200.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	5,000.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	5,000.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			9,200.00	9,200.00	(4,382.61)	9,200.00		
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 NET POSITION (C + D4)			9,200.00	9,200.00	(4,382.61)	9,200.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	508,535.12	508,535.12		512,694.01	4,158.89	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			508,535.12	508,535.12		512,694.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			508,535.12	508,535.12		512,694.01		
2) Ending Net Position, June 30 (E + F1e)			517,735.12	517,735.12		521,894.01		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	25,388.19	25,388.19		25,388.19		
b) Restricted Net Position		9797	492,346.93	492,346.93		496,505.82		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,200.00	9,200.00	617.39	9,200.00	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			9,200.00	9,200.00	617.39	9,200.00	0.00	0.0%
TOTAL, REVENUES			9,200.00	9,200.00	617.39	9,200.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
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%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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 - 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	5,000.00	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 EXPENSES			0.00	0.00	5,000.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	5,000.00	0.00		
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%
(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%
(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	496,505.82
Total, Restricted Net Position		496,505.82